TOWN OF NAPLES
Annual Report
2010-2011

Museum Building 1938–2011

ecomaine

the future of regional waste systems

Single Sort Recycling

DO RECYCLE

PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.

PAPER
- Newspapers & Inserts
- Magazines
- Mail & Catalogs
- Paper Bags
- Office Paper & Envelopes
- File Folders
- Wrapping Paper
- Phone Books
- Hard Cover Books
- Paper Plates (clean)
- Milk & Juice Cartons
- Drink Boxes & Aseptic Containers
- Cardboard Boxes
- Cereal Boxes
- Gift Boxes
- Pizza Boxes

PLASTIC
- Water Bottles
- Milk Jugs
- Detergent Bottles
- All containers marked with a #1-#7 (except Styrofoam)
- Plastic Grocery/ Shopping Bags marked with a #2 or #4

METAL
- Tin Cans
- Aerosol Cans (empty)
- Aluminum Cans/Foil
- Pots & Pans

GLASS
- All glass Bottles & Jars (all colors)

All containers should be empty.

DON'T RECYCLE

Batteries, alkaline
Bubble-wrap
Clothing & shoes
Diapers
Envelopes, plastic or Tyvek®
Food (but you can compost it)
Kitty litter
Knives
Light bulbs, incandescent (trash), compact fluorescent light bulbs (return to store)
Needles & sharps
Paper napkins
Paper towels
Plastic bags: bread bags, frozen vegetable, snack/sandwich, trash bags
Plastic wrap or film
Potato chip bags
Ribbon & bows
Styrofoam® or polystyrene foam *(even if marked #6)*
Trash/waste
Vinyl (siding, bumper stickers, etc.)
Waxed boxes & paper
Wood

For more information, call us at 773-1738.

Hazardous Waste

Items categorized as "hazardous waste" must be disposed of carefully and cannot be included with your trash or with single-sort recycling. However, area transfer stations and recycling centers often offer programs to take this kind of waste. For more information:

- Visit *www.ecomaine.org*
- Call ecomaine at *773-1738*
- Call your *town office*

Examples of hazardous waste:

- × Ammunition
- × Anti-freeze
- × Button-cell batteries
- × CFL light bulbs (compact fluorescent lights)
- × Chemicals
- × Computers & related parts
- × Fertilizers
- × Fluorescent bulbs (of any kind)
- × Fuel
- × Mercury (in any amount)
- × Oxygen tanks
- × Paint thinner
- × Pesticides
- × Propane tanks
- × Rechargeable batteries
- × TVs

For more information, go to www.ecomaine.org or call us at 773-1738.

IMPORTANT NOTICES!!!!

Naples Town Office Hours

Town Clerk and Code Enforcement Offices
Monday 8:00 a.m. to 1 p.m.
Tuesday – Friday 8:00 a.m. to 4 p.m.

The Town Clerk's Office is also open the first and last Saturday of each month from 9 a.m. to noon.

Both Offices are closed
Sundays and Holidays.

Phone: 693-6364

PUBLIC WELCOME TO ATTEND MEETINGS

Citizen participation is a key element to efficient and effective local government. The Town of Naples' boards and committees welcome residents and taxpayers to attend meetings to ask questions and to express ideas and opinions. The Board of Selectpersons meets every other Monday for meetings or workshops as needed, the Planning Board meets on the first and third Tuesday of each month as needed, the Board of Appeals meets the last Tuesday of the month as needed and the Ordinance Review Committee meets the second and fourth Wednesday. Check with the Town Secretary to see if a meeting is scheduled. These are just a few of the Boards/Committees that meet at the Town Office.

TAX EXEMPT REQUESTS

Tax exempt requests for the 2011/2012-tax year (beginning July 1, 2012) must be filed by April 1, 2012.

HOMESTEAD EXEMPTIONS FOR REAL ESTATE TAXES

In 1998, the 118th Session of the Maine State Legislature enacted significant property tax relief in the form of the Homestead Exemption. Qualified residents have the assessed value of their "homestead" reduced, adjusted by the municipal assessing ratio. Each year a substantial number of Naples property owners take advantage of this program and have their property taxes reduced.

Qualified residents must apply to their local assessor prior to April 1, 2011 for the 2012 tax year. They must have owned a homestead in Maine for at least twelve months and declare their Naples residence to be their only permanent residence. ***If you have previously applied for this exemption, you do not need to reapply.*** Please contact the Assessing Office to receive an application.

VETERAN'S EXEMPTIONS FOR REAL ESTATE TAXES

If you are a veteran over the age of 62 (or an un-remarried widow of a veteran who would be 62 if alive); you have a primary residence in Naples; you or your deceased spouse served during a federally recognized war; or if you are a veteran who receives federal funds for 100% disability, then you may be eligible for a real estate property tax exemption. Contact the Municipal Offices at 693-6364.

STATE OF MAINE
BUSINESS PERSONAL PROPERTY TAX REIMBURSEMENT

If you purchased or transferred taxable business property to a Maine location after April 1, 2004, you may be eligible for the Maine Property Tax Reimbursement Program. Brochures are available at the Municipal Offices.

PROPERTY TAX, RENT REFUND AND ELDERLY DRUG CARD PROGRAMS

Are your property taxes more than 4% of your income? Is your rent more than 20% of your income? Do you spend more than 40% of your household income on prescription drugs? You may be eligible for the State of Maine Property Tax Refund Program, the Rent Refund Program, or the Elderly Low-Cost Drug Card Program. Brochures are available at the Municipal Offices.

OWNERSHIP AND ADDRESS UPDATES REQUESTED

Please notify the Municipal Offices when selling or transferring any property to help avoid errors in tax billing. Also, please notify the Tax Collector of any change in mailing address.

VEHICLE REGISTRATION REQUIREMENTS

Complete information is required before a vehicle can be excised and registered: current mileage, serial number, make, model, year, color, 6 or 8 cylinder, etc. Effective September 19, 1997, State Law requires you present the window sticker for all new vehicles to be registered and excised. State Law also requires that you provide proof of insurance when registering your vehicle.

BOAT REGISTRATION REQUIREMENTS

Motorized watercraft must be excised and registered annually. All boat registrations now expire on December 31st of each year.

DOG LICENSES

Dog Licenses are due January 1st of each year. Rabies certificates are required before the license can be issued. Presentation of spaying or neutering certificate entitles the owner to a reduced fee. A $15.00 late fee will be applied to all dog licenses obtained after January 31st. A $25.00 late fee will be charged after April 1st.

SEPTIC PERMITS REQUIRED

A permit is required from the Municipal offices for septic pumping. The permit enables the Town to monitor the proper disposal of all transported sewage. There is a $5.00 fee for those contracting pumping services from haulers using the Lewiston-Auburn Disposal Facility.

BULKY WASTE/TRANSFER STATION PERMITS

To use the Bulky Waste or Transfer Station Facilities you must have a sticker on your vehicle. The sticker should be placed in the lower left corner of your windshield so the scale operator can easily see it. Remember when you register a new vehicle to ask for a sticker. The number on the sticker must match your license plate number. If you are borrowing a vehicle you will need to obtain a day pass, you may do this at the Town Office during business hours. If you have questions about what can and can't be taken to the facility please call them at 627-7585.

BULKY WASTER COUPON PROGRAM 2011-2012

Naples Property owners will receive one booklet annually at the beginning of July. Duplicates will not be issued. Pay at the gate: Naples Residents with a town recycling sticker can deliver refuse for $0.05 per pound and brush/wood for $0.25 per pound beyond the coupon(s) value. Commercial haulers must pay at the gate unless they have coupons and coupon transfer form from Naples Property owner. Bulky Waste Coupons: Annually each owner may have a coupon booklet issued to them. Each booklet is worth 2,500 pounds of bulky waste. As the deliveries are made the Facility will take coupon(s) in 20 pound increments. When a resident has delivered more weight than the coupons allow, they must pay the overage at the gate. When a resident exhausts their coupons, they must pay at the gate.

Dedication to Donald R. Bushell 1930 - 2010

This year the Town of Naples is dedicating its annual report to Donald R. Bushell, who passed away November 7, 2010. Don was born in Bronx, NY, and spent his childhood summers in Naples until 1954 when he made the town his permanent home. He met Nancy Lipkin, whom he married in 1961, and their life centered around the town of Naples and their commitment to the region. Nancy served on numerous town boards and committees, and was the Town's first Selectwoman, Don served the town of Naples as a Selectmen, Assessor, and Overseer of the Poor and, for nearly twenty-five years, he was a volunteer with the Naples Fire Department.

A successful carpenter, Don built and remodeled numerous homes throughout the Lakes Region. After his initial retirement from engineering and building houses, he and Nancy owned and operated the Colonial Restaurant in Bridgton where they served the public in a new way until they sold the business in 1990. From 1990 until 2005 Don could be found working at Aubuchon Hardware in Naples. Don was known for his willingness to provide advice and support to anyone who needed it.

Don took great pride in all his life's adventures, always giving of himself.

He was a proud citizen of Naples and will be sadly missed by all who knew him, and fondly remembered by all who loved him.

THE ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the Town of

NAPLES, MAINE

for the fiscal years

2010 & 2011

TABLE OF CONTENTS

Our thanks are extended to Lake Region Television and the Bridgton News for their dedicated efforts to preserve the history of the Town of Naples.

TOWN OFFICIALS AND EMPLOYEES

SELECTMEN, ASSESSORS & OVERSEERS OF THE POOR
Dan Watson/Chairperson; Rick Paraschak; Bob Caron Sr., Christine Powers; Thomas Mayberry

MODERATOR	Pennell Worcester
TOWN MANAGER/TREASURER ROAD COMMISSIONER	Derik Goodine
TOWN CLERK/TAX COLLECTOR	Judy L. Whynot
DEPUTY TOWN CLERK DEPUTY TAX COLLECTOR	Laurie Hodge
WELFARE DIRECTOR/BOOKKEEPER DEPUTY TREASURER	Molly Brake
ASSISTANT TOWN CLERK REGISTRAR OF VOTERS	Kim Thomson
DEPUTY REGISTRAR OF VOTERS	Cheryl Harmon
CODE ENFORCEMENT OFFICER DIRECTOR OF COMMUNITY DEVELOPMENT	Boni Rickett
RECREATION DIRECTOR	Harvey Price Jr.
TOWN SECRETARY	Barbara McDonough
SCHOOL SUPERINTENDENT	Patrick Phillips
SCHOOL BOARD MEMBERS	Janice Barter Beth Chaplin Ken Brown
HEALTH OFFICER	Boni Rickett
FIRE CHIEF	Chris Pond
EMS DIRECTOR	Chris Burnham
ASSISTANT CHIEF	Jason Pond
ANIMAL CONTROL OFFICER	Bobby Silcott
DEPUTY FIRE WARDENS	Jason Pond, Mark Scribner
HARBOR MASTER	Bill Callahan

COMPREHENSIVE PLAN COMMITTEE	Barbara Adlard, Marilyn Entwistle, Lawrence Anton, Leslie McConnell, Carolyn Barker, Karen Bogdan, Mark Cowperthwaite, John Atchinson, Ted Bridge-Koenigsberg
CONSERVATION COMMISSION	Jim Krainin, Ted Bridge-Koenigsberg Al Spencer, Paul Hancock, April White, Tom O'Donnell, Richard Meyer
TRANSFER STATION COUNCIL	Ephram Paraschak
LIBRARIANS	Dale Jandreau, Library Director Christine Powers, Library Director Helen Taylor, Library Assistant Regina Trembley, Library Assistant Jill Rush-Donohue, Library Assistant Bryanna DiFrancesco, Summer Intern Syntha Green, Youth Librarian Heather Pierson, Youth Librarian
CEMETERY CUSTODIAN	John Flaherty
STATE SENATOR	David Hastings III 207-935-3175 (home) • 1-800-423-6900 (sessions only) 207-287-1505 (Senate Office, Augusta) FAX: 207-287-1527 E-Mail: dhastings@hastings-law.com
STATE REPRESENTATIVE	Hon. Richard Cebra 207-693-4951 (home) • 800-423-2900 (Message Center) 207-287-1400 (Augusta) • 207-287-4469 (TDD) E-Mail: RepRich.Cebra@legislature.maine.gov
PLANNING BOARD	Lawrence Anton, Chairman Kevin Rogers, Vice Chairman John Thompson, Jim Allen, Mark Clement, Alternate Cathy Sweet, Alternate, Jeff Juneau
BOARD OF APPEALS	John Flaherty, Chairman Herman "Jake" Roush, Russell Lashua, Jack "Skip" Meeker, Jr.; Marcia Stewart, Barry Freedman, Michelle Granfield
BUDGET COMMITTEE	Richard Cross/Chairman, Laurel Cebra, William Weese, Jeff Merrill, Marie Caron, Timothy Vogen, Ted Shane

ORDINANCE REVIEW COMMITTEE

Jack "Skip" Meeker, Spokesperson;
Boni Rickett, Dan Allen, Merry Watson,
Barbara Hunt, Kevin Rogers,
Larry Balboni, Barbara Adlard,
Barry Freedman

Town Manager's and Selectboard Report 2011

2010-2011 has been one of the busiest years I have ever witnessed with so many projects planned, coming together, implemented or completed. I would say it is a most significant year for history for the Town too, since work began on the replacement of the Bay of Naples Bridge and renovations to the Causeway also started, giving everyone a preview of what things will look like when the project is completed two years from now. The project will ultimately replace the swing bridge with a fixed span that will provide more clearance and allow most boats to come and go when they want. A committee has been appointed to oversee and design the project with the help of the MDOT and the General Contractor. This committee is made up of a wide array of community members with backgrounds in government, leadership, business, real estate, and water related users. The total project for the bridge and Causeway is expected to cost around $9.8 million dollars. The Town will be providing $405,000, which comes from our Tax Increment Financing Funds, as our share of this project in order to pay for landscaping, additional sidewalks, LED lighting, and benches and other amenities. Also along with the improvements to the Causeway and the new bridge comes the responsibility to maintain the amenities when the project is completed, and also control of the state right of way areas in the Causeway area. The Town also launched a fundraising effort to help defer the costs of the $405,000 and also pay for other amenities that are needed to complement and complete the project.

2010-2011 was the year of accumulating assets. This included the installation of fire suppression lines from Rt 35 to Lakehouse Road paid for by TIF funds. It is a misnomer to call these fire suppression lines. These are water lines to be used for delivering public drinking water to abutting households and other areas of town in the future. There was no better time to install these lines than when the roads were already dug up. It saved the Town hundreds of thousands of dollars in equipment and labor charges. The Town also started a road plan for bringing substandard roads up to standards and preparing them for paving. These included Burnell Road, Perley Road, Walter Hill Road, Chaplin Mills Road and King Hill Road. Paving is still needed on many of these roads, as well as reconstruction of older paved sections of some these roads. This is only the beginning as we prepare to borrow the first of two bonds needed for reconstructing many of our worst sections of paved roads in Town. This is all part of bringing all our roads up to a condition that provides smooth traveling in the future.

The Town installed a new computer server and did upgrades to its office computers this past year, something that was badly needed as the computers in the office had become sluggish in their performance as newer programs put more and more memory to use. The Town also finally took full possession of the Kent's Landing property, and a committee was set up to plan the full use of the facility and old town beach. One of the first projects that was done was building a 6 unit building that includes 5 bathrooms and changing rooms, and a utility room. This was partially paid for with grant funds from the County CDBG program. This allows us to do away with porta potties use at our town beach and really modernizes our beach facility. The old ladder truck finally showed its age, and the engine seized forcing us to take action to replace it. The Town ended up purchasing a demo from Pierce which saved us hundreds of thousands of dollars from purchasing a

new fire ladder truck. This particular fire truck is as good as new. The fire department association also donated $50,000 towards this purchase. The fire department was able to replace most of its aging fire hose this past year due to receiving a grant saving the Town thousands of dollars. The Town also received a grant from CDBG for a food delivery program for the pantries in our community which increases the amount of food available to our families here in Naples. The Town also is participating in another CDBG grant program with several other Cumberland County communities. This particular program is through the Family Crisis Center and is a program that aids the Sheriff's Department in domestic violence cases where this program provides a social worker to visit these households during follow-up visits.

The Town also passed an ordinance to protect our businesses and festival sponsors from rogue vendors coming in for busy festival and holiday weekends and selling food and goods for that weekend and then leaving town. Now such vendors need to commit to long term lease agreements with private property owners or pay a fee to operate short term during these events. The Town also passed a PACE ordinance which is run by the State of Maine. This Pace Ordinances allows our residents to borrow money through this federally funded program to do improvements and upgrades to their homes in order to make them more energy efficient. It may include new insulation and windows, or even more efficient heating systems to cite a few examples. In response to traffic tie ups due to construction in the Causeway and bridge, the fire department repaired the old fire siren that had not been used for many years that lies on the roof of the old town office which houses the Historical Society currently. Now when there is fire, the siren can be activated remotely and warn the flaggers and construction workers that there is a fire or rescue call, and they can clear the bridge and construction zones for the emergency vehicles. Speaking of the old Town Office, the Historical Society won't be housed in that building for much longer. The people voted to change the TIF plan making the town museum an eligible TIF funded project. Following that action, they also authorized borrowing funds to be paid back with TIF proceeds for reconstructing the museum, but also making it larger in order to house an information center and the Historical Society offices. Ground should break on the new building later this summer. .

This is some of the most significant things that occurred this past year. It was and is an exciting time in the Town of Naples. While we are saying goodbye to the old swing bridge that served us for 50 plus years, we will say hello to a pretty exciting Causeway area that should draw in new and old visitors. When it is done people will be able to relax on a bench under a shade tree and enjoy the sunsets. In fact during the day and early evening, they will be able to sit on a blanket on one of the new green space areas being created as part of the project. They will be able to travel through the "tunnel under the bridge from the Long Lake side to the Brandy Pond side or vice versa. When they arrive on the Brandy Pond side, they will be able to sit in the amphitheatre and enjoy an afternoon concert or some other programming that may be scheduled there. People on the Causeway will be able to take in the colors of the landscaping and trees along the Causeway, or just enjoy with fascination the 12 foot wide concrete boardwalk, or new railings and walls along the "Boardwalk". This is a renaissance of sorts that few

communities get to see, and we have front row seats to watch history sunset on the Town, and watch the birth of a new bridge and modern waterfront esplanade with all its features.

Finally, we said good bye to an old friend this past year. He is still around, but he retired this past year from the Bridgton News. His name is Mike Corrigan who is one of the best reporters with whom I have ever worked. Mike loved to get it right and when you read his stories you knew that his articles were the real news. Mike had a keen understanding of municipal operations and issues, and reported his stories as if he was the one dealing with the issues at hand, that municipalities face. Mike also wrote many editorials that were just as intriguing. He will be missed by all of us Bridgton News readers.

With that said, it is time to buckle our seat belts, and ready our selves for an even busier new fiscal year ahead. There are many exciting projects to be completed as I touched on above, as well as new projects to start. Keep watching the Causeway and takes pictures to share with future generations, so we can all show what the Causeway was, and what the Causeway is going to become. You only get maybe a couple shots in a lifetime to capture such magic; and I am happy to have a front row seat to watch this unfold.

Respectfully Submitted
Derik Goodine
Naples Town Manager
On behalf of himself and the Naples Selectboard.

TOWN CLERKS REPORT

4-20-10 to 5-31-11

DEATHS

DATE	NAME	PLACE	AGE
04-20-10	Dorcas Ellen Burnell	Bridgton	92
05-04-10	Michael J. McInnis	Lewiston	69
05-18-10	Richard E. Dunlap	Auburn	68
05-29-10	Neal H. Thompson	Naples	53
06-01-10	Robert Jean-Paul Begin	Auburn	88
08-02-10	Lee Y. McAfee	Bridgton	67
08-11-10	Brad S. Libby	Naples	55
08-15-10	George A. Fortin	Harrison	68
08-30-10	Arthur S. Kimball	Portland	90
09-21-10	Gloria A. Crouch	Portland	62
09-29-10	Jeffrey P. Stewart	Naples	37
09-29-10	Herbert L. Pike	Auburn	77
10-01-10	Charmane E. Vaughn	Bridgton	50
10-18-10	Carolyn P. Pike	Naples	75
10-22-10	Kayla C. Pray	Bridgton	19
10-26-10	Elsie I. Tenney	Norway	83
11-07-10	Donald R. Bushell	Portland	80
11-24-10	Philomena C. Carlista	Portland	95
11-27-10	Rose R. Cox	Naples	80
11-29-10	Ethel C. Pearson	Windham	101
12-01-10	Judy C. Flick	Naples	56
12-06-10	Pamila J. Tift	Naples	64
12-07-10	Ruth V. Lafountaine	Naples	89
01-09-11	Richard C. Adams	Naples	70
02-22-11	Anne E. Dacko	Naples	91
02-23-11	Richard C. Adjutant	Portland	89
03-09-11	James C. Burnham	Auburn	74
03-14-11	Cecilia A. McIntosh	Bridgton	91
03-16-11	Barbara J. Miller	Naples	68
04-19-11	Linda M. Smith	Lewiston	66

BIRTHS 31 MARRIAGES 33

RECENT VOTER TURNOUTS

ANNUAL TOWN MEETING MUNICIPAL BUDGET	JUNE 16, 2010
STATE GENERAL ELECTION STATE REFERENDUM ELECTION CUMBERLAND COUNTY REFERENDUM ELECTION	NOVEMBER 2, 2010 1720 VOTED
SPECIAL TOWN MEETING WARRANT	APRIL 18, 2011
LAKE REGION SCHOOL DISTRICT BUDGET VOTE	MAY 17, 2011
TOWN OFFICIALS VOTE SCHOOL BUDGET VOTE	MAY 24, 2011 182 VOTED

Check Detail Summary

Employee	GrossPay
10 - Christine Powers	5046.10
101 - Chris Bannon	13933.55
103 - Kelsey Kilcoyne	2927.26
104 - Justin Rand	2448.84
107 - Lester Baker	15442.80
109 - Anita Ratigan	100.00
111 - Adam Madura	1815.00
112 - Aaron Haslett	2310.28
116 - Ephrem Paraschak	3320.00
117 - Robert Caron	3000.00
119 - Emily Coye	2281.50
12 - Meryl Watson	20613.00
120 - Chelsea Hunt	2344.50
121 - Georges Gendron	10793.10
122 - Melissa Adams	825.36
123 - Molly Brake	31850.41
124 - Brian Siebert	1110.00
125 - Steven Hoyt	2730.00
126 - William Callahan	2000.00
13 - Christopher Burnham	46372.06
131 - Jill Rush-Donohue	5538.56
132 - Stephen Libby	566.25
133 - Kimberly Whalen	60.00
134 - Susan Fielder	643.50
137 - Thomas Mayberry	3000.00
138 - Justin Cox	2190.00
139 - Monica Bell	2313.00
14 - Jason Pond	4170.00
140 - Bryanna DiFrancesco	2192.00
141 - Kimberly Thomson	11221.14
142 - Matthew Langadas	2299.50
143 - Melissa Kluge-Kenison	1716.08
144 - Cheryl Cronin	5200.00
145 - Timothy Smith	5384.11
146 - Timothy Nickels	2365.85
147 - Derick Ratigan	100.00
148 - Ronald Terciak	100.00
149 - Shawn Hebert	100.00
15 - Christopher Pond	21363.00
150 - Damian Auger	100.00
151 - David Maroon	100.00
152 - Regina Tremblay	5425.00
153 - Syntha Green	11538.30
154 - Mark Maroon	100.00
155 - Jesse Allen	2610.00
156 - Vernon Brower	885.00
157 - Regina Venezia	210.00
158 - Adam Mains	390.00
159 - Audrey Nickels	45.00
16 - Bonita Rickett	36673.80
161 - Dylan Reinhard	315.00
17 - Mem MacKay	700.00
2 - Judy Whynot	34132.00
23 - Laurie Hodge	24713.70
25 - David Pratt	2957.41
26 - Kenneth Tabor	105.00
27 - Anita Chadbourne	6070.53
28 - Kevin Adams	25938.08
32 - Toni Seymour	30607.69

33 - Denise Allen		3893.91
34 - Mark Scribner		24323.05
38 - Heather Pierson		2314.73
40 - Catherine Markavich		150.00
41 - Derik Goodine		64875.60
43 - Barbara McDonough		26065.58
44 - Dale Jandreau		20201.68
5 - Connie Madura		5251.25
50 - Andrew Burnham		4035.00
58 - William Libby		965.00
59 - Michael Mason		75.00
62 - Paul Ratigan		1739.32
68 - Stephen Terhune		1256.22
7 - Rick Paraschak		5161.44
72 - Chad Arris		390.00
73 - Jeffrey Dunn		105.00
75 - Helen Taylor		1248.00
76 - Harvey Price		21849.29
81 - Bobby Silcott		2768.26
93 - Allyson Rust		2851.90
97 - Shauna Arris		75.00
98 - Jared Galvin		2605.00
99 - Gary Bennett		31137.84
	Totals	648741.33

Vendor List FY 2011

	YTD Amount
A to Z Electric	2,312.91
A to Z Water Systems	2,498.41
A+ Plumbing & Heating, Inc	25.70
A2M Energy Group LLC	1,673.49
Adam Tremblay	60.00
Adams Construction	75,043.51
Adams Emergency Vehicles	642.10
Admiral Fire & Safety, Inc	299.76
Advantage Gases & Tools	855.89
Aetna	25,204.00
Aetna	19.73
Aetna Inc.	358.31
AFLAC	764.56
Aire-Deb Corporation	2,311.09
Alan Hamilton	200.00
Allen Screen & Digital	397.00
Allen Uniforms, Inc	286.16
Almighty Waste	15,575.00
Altus Engineering, Inc	10,071.35
American Public Works Association	145.00
American Red Cross	100.00
Atlas Pyro Vision Productions, Inc	16,282.00
Aubuchon Hardware	4,532.36
Avery Weigh-Tronix LLC	1,077.30
B & G Commercial Sweeping	4,070.00
Backwoods Computer Consulting	527.03
Barbara McDonough	223.98
Bard Industries	3,462.79
Bernstein, Shur, Sawyer & Nelson	40,071.51
Beth Chaplin	25.00
Bill Callahan	97.62
BJ Wholesale Depot	165.00
Blow Bros	4,004.71
Bobby Silcott	1,390.56
Boni Rickett	497.45
Bound Tree Medical LLC	6,537.36
Bridgton Hospital	609.00
Bridgton News	3,019.00
BSN Sports	643.44
Bureau of Parks and Lands	100.00
C&R Caron, Inc	2,296.89
Candie Criconer	35.00
Caretake America	480.00
Carolina Software	2,704.78
Casco Postmaster	290.00
Casco Rescue Department	250.00
Casco/Naples Bulky Waste Facility	93,893.95
Casco/Naples Transfer Station	88,665.67
Castine Cottages	160.00
Cathy Markavich	33.00
Causeway Marina	623.89
Central Maine Power	25,693.57

Chalmers Insurance Agency Inc	35,317.00
Cheryl Harmon	104.00
Chris Bannon	3,342.33
Chris Burnham	6,125.20
Clement Bros. Lawn & Landscape, Inc	213.50
Colonial Mast Pool	1,925.00
Complete Wireless Technologies	237.25
Connell Diesel	990.66
Conney Safety	223.33
Constellation NewEnergy	10,869.61
CPRC Recycling	27,971.63
CRA Payment Center	3,062.15
Cresent Lake Collision	1,900.00
Crystal Spring Water Company	550.50
Cumberland County EMA	48.00
Cumberland County Finance Office	21,902.00
Cumberland County Fire Chief's	50.00
Cumberland County Registry of Deeds	7,971.50
Cumberland County Treasurer	419,837.00
Cumberland/Oxford Fire Chief	800.00
Current Publishing LLC	720.00
Darla Dee	150.00
Dead River Company	3,475.95
Debra Goldstein	1,131.00
Department of Public Safety	25.00
Derik Goodine	1,815.50
Diane Hanscom	210.00
Dirigo Waste Oil	419.95
DM & D Professional Cleaners	2,820.80
Douglas Bosworth	325.00
Downeast Energy-191388	275.00
Downeast Energy-193235	27.37
Downeast Energy-255316	334.90
Downeast Engraving	1,666.25
E Martin & Sons Excavating	14,220.00
Earth Solutions	3,263.95
Eastern Salt Company	42,425.79
Eaton Peabody	1,600.00
EcoMaine	80,626.51
EJ Prescott, Inc	745.62
Emergency Reporting	1,234.00
Engine Works Unlimited	364.50
Ephrem Paraschak	942.87
Eric Anderson	700.00
Eric Hanscom	938.52
Fair Point New England	7,961.79
Ferguson Waterworks #590	18,557.86
Finishing Touch	1,728.57
Fire Tech & Safety	93,373.59
Firehouse	19.95
Firesafe Equipment	300.95
First Bankcard	17,090.95
Fred's Coffee Company	316.00
Freedom Cafe	300.00
Freedom fire Protection, Inc	240.00

Funtown Splashtown USA	3,096.00
Galls	69.67
Gary M Haag	120.00
GPCOG	3,274.00
Grainger	259.43
Great Northern Docks, Inc	1,223.76
Greater Bridgton Lakes Region	1,000.00
Group Dynamic	22,614.06
Group Mobile	1,282.00
Hancock Lumber	537.24
Harris Computer Systems	7,803.12
Harvard Pilgrim	18,420.79
Harvest Hill Animal Shelter, Inc	3,500.00
Harvey Price, Jr	395.33
Henry W Dow	13,800.00
HETL Water Program 014 10A 2310 042	162.00
Higgins	785.19
Home Health Visiting Nurses	6,000.00
Hostway Corporation	167.40
HSE Gould	245.79
Hygrade Business Group	3,885.60
Image Trend, Inc	350.00
Industrial Protection Services, LLC	2,085.21
Inland Fisheriers & Wildlife	1.00
International City/County	522.40
Interstate Batteries of Maine	301.67
Irish Well Drilling, Inc	6,918.81
J & M Property Services	1,440.00
JAMM	450.00
Janice Barter	104.00
Jeff Mondville	675.00
Jim Rogers	420.00
John E O'Donnell & Associates, Inc	34,250.00
Jose Duddy	200.00
Judy Whynot	290.89
K & E Designs	250.00
Katharine Harriman	187.60
KC Tire Recycling, LLC	4,620.00
Kevin Adams	275.00
L/A Music Productions	400.00
Lake Region Auto Supply	1,336.08
Lake Region Caterers, Inc	1,967.21
Lake Region Security	665.00
Lake Region TV, Inc	13,500.00
Lakes Environmental Association	6,500.00
Lampron Energy	11,200.11
Laurie Hodge	38.76
LHS Associates Inc	1,869.30
Lighthouse Jubilee Singers	150.00
Liz Marcella	608.23
Lobo Embroidery	216.00
Maine Fire Protection Service	574.30
Maine Fire Training & Education	500.00
Maine Hosting Solutions	191.40
Maine Label & Printing LLC	3,729.50

Maine Municipal Association	35,535.85
Maine Radio, Inc	14,860.52
Maine Recreation & Park Association	220.00
Maine Revenue Services	500.00
Maine Street Graphics	1,868.90
Maine Title Services	1,193.67
Maine Trailer	500.00
Maine Welfare Directors Association	60.00
Maine Wildlife Park	112.00
Mark Scribner	431.40
Masimo Americas, Inc	1,065.00
Mason Property Services, Inc	23,654.13
MBOIA	95.00
ME Assoc of Conservation Commission	150.00
Medical Reimbursement Services, Inc	11,480.26
MFCA	83.00
MHQ Municipal Vehicles	3,445.80
Mid-Coast EMS Council	180.00
Minuteman Trucks, Inc	31,399.97
MMTCTA	100.00
Molly Brake	378.61
Moose Landing Marina	931.49
MTCCA	350.00
MTCMA	485.82
Muddy River Sno-Seekers	2,720.00
Naples Baseball/Softball League	135.00
Naples Main Street	2,000.00
Naples Marina	1,100.48
Naples Pizza and Dugout	966.29
Naples Postmaster	278.00
Naples Small Engines	7,908.00
Naples United Methodist Church	500.00
NEAFC Inc	25.00
Norma King	1,600.00
Norris, Inc	2,639.00
NorthEast Charter & Tour Co Inc	1,650.00
Northern Industrial Sales, LLC	1,025.22
Occupational Health &	732.50
Ogunquit Playhouse	1,786.00
Omni Mt Washington Resort	500.00
P & K Sand & Gravel, Inc	395,802.71
Paris Farmers Union	2,184.87
Paris Utility District	40.00
Pauline Webb	5,454.00
PDQ Door	462.85
Pennell Worcester	100.00
PHCC	25.00
Pierce Atwood	1,488.50
Pierce Manufacturing Inc	655,000.00
Pike Industries, Inc	4,835.75
Pine Tree Paving	401,723.39
Pine Tree Waste	89,032.30
Pitney Bowes	9,789.66
Point Lookout	183.33
Poland Spring	526.51

Pomerleau Plumbing	240.00
Principal Life Group, Grand Island	11,603.70
Printery, Inc	701.10
Q-Team, Inc	16,550.00
R. Shaw	172.28
Radio Communications Management Inc	669.14
Regional Transportation Program Inc	1,030.00
Reinhard Excavation, Inc	1,600.00
RG Johnson Company	33.91
RHR Smith & Company	11,750.00
Richard A Sanborn	2,900.00
Richard Churchill, Jr.	689.50
Rick Seeley	742.50
Ronald I Keniston PLS	2,285.00
Royal Technology Management LLC	1,360.08
S & S Docks	2,360.00
SAD # 61	5,976,741.33
Sebago Furniture	460.50
Sebago Lake Chevrolet	213.45
Sebago Lakes Region Chamber of	2,000.00
Senior Citizen Congragate Meal Site	3,000.00
Signs of Fire	284.00
Southern Maine Agency on Aging	1,700.00
Southern Maine Emergency Medical	1,066.25
Stanford Electric Company, Inc	543.16
Staples Credit Plan	5,140.22
State of Maine Harbormasters Assoc	450.00
Stephen Libby	258.50
Stone Mountain Arts Center	520.00
Stone Plumbing & Heating	1,120.28
Stripes Pavement Markings	2,850.00
Studio Flora & Sebago Gardens	48.25
Sugarloaf Ambulance/Rescue Vehicles	95.00
Susan Fielder	502.00
Swett Signs, Inc	1,235.00
Swift River Coffee Roasters	2,393.75
SymQuest Group	1,184.15
TDBanknorth	133,791.19
Telrite Communications	742.38
The Odorite Company	61.29
The Trust for Public Land	3,274.00
Thompson's Services LLC	75.00
Tim Nickels	294.25
Time Warner Cable	239.97
TMS Medical Technologies	2,926.00
Town of Bridgton	45.00
Town of Casco	208,153.40
Town of Denmark	169.00
Town of Naples	35.00
Town of Scarborough	35.00
Town of Sebago	217.00
Trafford's RV	558.00
Treasurer State of Maine	20,002.00
Treasurer, State of Maine	160.00
Treasurer, State of Maine	1,530.00

Treasurer, State of Maine	1,327.75
Treasurer, State of Maine	693.00
Treasurer, State of Maine	85,748.10
Treasurer, State of Maine	184.00
Treasurer, State of Maine	100.00
Treasurer, State of Maine	536.76
Treasurer, State of Maine	2,479.33
Treasurer, State of Maine	304.40
Treasurer, State of Maine	229,212.35
Tree House Graphics	684.00
True Value Hardware	861.07
Unifirst Corporation	2,406.78
United Ambulance	670.00
US Bank Corporate Trust Boston	47,539.39
Vantage Point Trans Agents	28,067.14
Verizon Wireless	5,868.91
Vermont Recreational Surfacing	21,401.25
Vicki Lee	400.00
Vicki Toole	1,165.00
VNA Home Health & Hospice	500.00
Walt Bannon	150.00
WAM-Alarm System	180.00
Warren's Florist	57.95
Watkins Flowers	122.33
Waymark Associates LLC	55.00
WB Mason Co Inc	1,999.53
Webb Construction	1,125.00
Wells Fargo Financial Leasing	2,772.00
West Payment Center	982.12
Western Maine Firemen's Association	40.00
White Sign	2,340.58
Wise Business Forms	2,820.00
Woodbrey Consulting	12,171.40
Woodstock Oil Company	19,916.54
Woodstock Propane	2,461.18
Wyman and Simpson	198,067.29
York's Small Engine	197.29

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Richard M. Cebra
15 Steamboat Landing
Naples, ME 04055
District Office: (207) 693-4951
E-mail: RepRich.Cebra@legislature.maine.gov

April 2011

Dear Friends and Neighbors:

It has been a pleasure to serve the residents of House District 101 in the Maine Legislature for the past six years. I am honored that I have been entrusted with this responsibility once again as I start my fourth and final term representing the citizens of Casco, Naples and Poland.

During my second term, I was appointed to the Joint Standing Committee on Transportation and have served as a member of the committee for the past four years. I am pleased to be appointed by leadership to serve as chair of this panel in my final term. As such, I will continue to work diligently through legislation and oversight to improve our roadways, bridges and waterways within the State of Maine.

The Legislature continues to work on the Governor's proposed budget which does increase revenues to our towns and schools but doesn't offset the loss of federal stimulus funds. We face a challenge to balance the budget with available revenues while preserving levels of funding required by federal law. The political parties are working together to make changes to reduce future administrative costs of government.

I encourage you to visit the Legislature's website at http://maine.gov/legis, where you can find links to live video and audio broadcasts of legislative session and public hearings. This service provides an excellent option for those who are unable to travel to the State House.

Thank you and please do not hesitate to contact me with any questions that you may have concerning state government or if you would be interested in visiting the State House as my guest.

Sincerely,

Richard M. Cebra
State Representative
District 101

STATE OF MAINE

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

HEATHER J.R. PRIEST
Clerk of the House

TO: Town of Naples
Municipal Officers
Editor, Annual Report

FROM: Heather J.R. Priest
Clerk of the House

DATE: December 2010

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. Wednesday, December 5, 2012)

District: 101

State Representative:	Richard M. Cebra
Home Address:	15 Steamboat Landing Naples, ME 04055
Business:	(207) 693-6782
Capitol Address:	House of Representatives 2 State House Station Augusta, ME 04333-0002
State House E-Mail:	RepRich.Cebra@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

CONGRESS OF THE UNITED STATES
HOUSE OF REPRESENTATIVES

CONGRESSWOMAN
CHELLIE PINGREE

1ST DISTRICT
MAINE

Dear friends,

I'm proud to live in a state where individuals work so hard to sustain their communities.

We hold town meetings where neighbors can find compromise amid their disagreements, while still being able to say hello the next morning at the corner store. We help our neighbors through tough times by sending care packages to overseas troops, donating to local food pantries, and raising money for sick members of the community. And we work with each other to make the most out of bad situations.

There's no doubt that times are still hard for Maine's working families, but I'm optimistic about the future because all this hard work is starting to pay off. This year, Mainers have been able to turn bad news into good for Maine's economy. In Brunswick, Kestrel Aviation announced that it would start making airplanes with composite materials on the site of the closing naval base. In Biddeford, small businesses are thriving in the space once occupied by the now closed North Dam Mill. In Port Clyde, fishermen are starting to create jobs after forming a co-op in the wake of declining prices.

What's more, Maine communities are doing what's needed to take full advantage of these and other opportunities.

We're strengthening the infrastructure on which we do business by protecting Memorial Bridge in Kittery, bringing the Downeaster to the Midcoast, and expanding broadband Internet.

Local groups and businesses are working with me to fight for regulations that recognize the successful conservation efforts of our fishermen, don't overburden our small family farms, and protect our paper companies from Chinese trade practices meant to undercut them.

We're educating workers for new jobs, like in Kennebec Valley to train solar technicians, at SMCC for composite materials, and the University of Maine for other green jobs.

And we're taking care of our people by making sure veterans get the benefits they've earned, families aren't bankrupted by illness, and seniors don't lose their hard-earned savings to the excesses of Wall Street.

It's an honor working with your communities to move Maine forward and to represent your families in Washington. If you have comments, or need help with any federal issue, please contact me at (207) 774-5019 or www.pingree.house.gov/contact.

Hope to see you in Maine soon,

Chellie Pingree
Member of Congress

1318 LONGWORTH BUILDING
WASHINGTON, DC 20515
202-225-6116
202-225-5590 FAX

2 PORTLAND FISH PIER
SUITE 304
PORTLAND, ME 04101
207-774-5019
207-871-0720 FAX

United States Senate
WASHINGTON, DC 20510-1904

April 22, 2011

Town of Naples
PO Box 1757
Naples, ME 04055

Dear Town of Naples:

As the new session of Congress began, I was honored to become the longest, currently serving member of the U.S. Senate to have never missed a roll call vote. As the 111th Congress ended, I cast my 4,563rd consecutive vote. It is a privilege to represent you in Washington, D.C. and I appreciate this opportunity to share some of my recent work as we look forward to the opportunities and challenges that lie ahead in the 112th Congress.

Creating jobs and strengthening our economy remain our nation's most pressing challenges. Far too many families and individuals throughout Maine and our nation are still suffering from a sluggish economy and high unemployment. That is why it was so vital for Congress to extend the 2001 and 2003 tax relief laws. I strongly supported a two-year extension because allowing these laws to expire would have resulted in one of the largest tax increases in our nation's history, and job killing tax hikes could well have plunged our economy deeper into recession.

Last year, I spoke to small business owners throughout Maine who told me that a tax increase could result in a loss of jobs and threaten the viability of their businesses. It is good news that Congress passed the two-year extension of these tax relief laws before 2010 came to a close, providing more certainty to businesses and relief for all taxpayers.

After years of repeated but unsuccessful attempts by the Maine delegation to address the federal truck weights law, I authored a successful truck weights pilot program in 2009 that was in effect for one year. The pilot program permitted trucks weighing up to 100,000 pounds to travel on Maine's federal interstates, where these trucks belong, rather than being diverted to secondary roads, through small communities, downtown areas, and school zones. The benefits have been evident: improved safety, lower costs, reduced energy use, and reduced emissions. I was disappointed that the U.S. House of Representatives failed to take action either to extend the pilot program or to make it permanent. Making the truck weights program permanent will be one of my top priorities this year and will be the first bill I introduce in the new Congress.

The President signed into law a number of bills that I authored or coauthored. I was proud to join Senator Joe Lieberman in leading the effort to repeal the so-called "Don't Ask, Don't Tell" law that applied to our armed forces. This long-overdue repeal enables the U.S to join 35 of our closest allies in welcoming the military service of any qualified individual who is willing and capable of serving our country.

My efforts to counter the smuggling of illegal drugs across the Canadian border into Maine, and vice versa, were advanced when the President signed the "Northern Border Counternarcotics Strategy Act." I was the lead Republican sponsor of this law, which requires the Office of National Drug Control Policy to develop a counternarcotics strategy similar to that of the Southwestern border in collaboration with our Canadian partners. The Senate Homeland Security Committee also conducted an extensive investigation into the Fort Hood terrorist attack. We will soon release a report with recommendations on how to reduce the possibility of such an attack in the future.

Former Senator Evan Bayh and I authored a new law that establishes a new Advisory Council to develop a national plan for combating Alzheimer's disease. For the first time, this law charges federal agencies to develop a strategy to advance efforts to fight this devastating disease, at no additional cost to taxpayers.
As far too many people know, Alzheimer's disease inflicts pain and hardship on families, and costs Medicare and Medicaid billions, yet our nation has been lacking a national strategy to focus on this disease.

Maine's natural resource industries are essential to our prosperity. Last October, along with other Delegation members, I testified at an International Trade Commission hearing that resulted in a ruling that Chinese and Indonesian paper companies had been engaging in illegal trade that is unfair to our domestic industry. During the debate on the Food Safety Modernization Act, I successfully advocated for an amendment, backed by Maine's small and organic farmers, to protect our small farms from excessive regulation.

In my ongoing efforts to save jobs in Maine, I succeeded in convincing the EPA to rework regulations known as "boiler MACT" in a manner that protects the environment and public health without jeopardizing jobs in the forest products industry. I also authored successful legislation to provide small contractors more time to comply with EPA lead-based paint regulations. The high fines for non-compliance would have put many small contractors in Maine out of business.

Working with the University of Maine, I helped advance the development of deep water, off-shore wind energy. Last summer, Energy Secretary Steven Chu visited UMaine at my request, which resulted in an announcement that the Department would dedicate $20 million to develop and test deepwater offshore wind technologies. UMaine remains on the cutting edge of this work, which has the potential to create 15,000 jobs.

I secured funding for a number of important transportation projects in 2010. For example, following my request, U.S. Transportation Secretary Ray LaHood announced that the Department would award $10.5 million for Maine's effort to save freight railroad service in Northern Maine, and $20 million for the rehabilitation of the Memorial Bridge between Kittery and Portsmouth.

As a member of the Senate Armed Services Committee, I worked to ensure that our men and women in uniform have the resources and support they need to protect our freedom. In 2010, I supported efforts to improve health care and other services for our military personnel and veterans, and authored key provisions to strengthen our national defense by supporting the vital work at Bath Iron Works, the Portsmouth Naval Shipyard, Pratt & Whitney, the Maine Military Authority, and other Maine industries. Following my letter last year to the President's top budget official urging him to include increased funding for the DDG-51 program in next year's budget, Defense Secretary Gates recently announced that the Pentagon would seek an additional DDG-51 in its five-year budget.

The 112th Congress will bring extraordinary challenges as we work to improve the economy, lower the unemployment rate, seek ways to reduce federal spending to bring the federal debt under control, and debate a host of other important issues. I am grateful for the opportunity to serve the Town of Naples and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Portland Office at (207) 780-3575, or visit my website at http://collins.senate.gov. May 2011 be a good year for your family, your community, our state and our nation.

Sincerely,

Susan M. Collins
United States Senator

The last 12 months have been a very challenging time for the EMS Battalion of the Naples Fire Department. We recently purchased and put in service a new ladder truck. This truck uses the very latest technology and is extremely capable. This technology allows us to perform some types of rescues that we simply could not have accomplished safely in the past. This advance in rescue technology was made possible in part by Fire Department fundraising and the generous donations of many individuals and organizations right here in Naples. As always, new technology means learning new rescue techniques for our people; as shown above practicing with the new truck at the causeway bridge construction site.

We are constantly training our personnel, and will be running more classes next year to further improve our level of Emergency Medical Service. Our ambulances carry both medical and firefighting equipment, and all of our fire trucks now have medical equipment, with Engine 4 being fully equipped to serve as a backup to our 2 Rescues. We are currently providing both advanced Paramedic level Emergency Medical Service and skilled Firefighting service 24 hours a day, 365 days a year. We respond to all emergencies in Naples, and can be called to emergencies in Casco, Sebago, Harrison, and Bridgton, or major emergencies anywhere in Cumberland County.

The rapid response made possible by having skilled Firefighter/EMT's in the station this year allowed us to extinguish, with the firefighting equipment on the ambulance, several residential, chimney, and car fires in the early stages thereby preventing hundreds of thousands of dollars of property damage. We also have provided well being checks and other public services in all weather and at all hours of the day and night, and we are looking forward to upholding the tradition of providing superb Emergency Medical Services for the Town of Naples for many years to come.

Again, thanks to everyone for their continued support!

Respectfully Submitted,
Christopher R. Burnham
A.S., B.S, EMT-P, FF2
EMS Director, Town of Naples

CODE ENFORCEMENT OFFICER'S REPORT
5/1//10 – 4/30/11

Building has remained steady over the past year. There were 142 building permits issued, of which 12 were new single-family residences. And there were 80 plumbing permits issued, of those 22 were new septic systems.

Beginning July 1, 2012, the Maine Uniform Building and Energy Code must be enforced in a municipality that has more than 2,000 residents and that had not adopted any building code prior to August 1, 2008, which includes Naples. However, as of December 1, 2010 any new construction is required to be built to this code. This is a big change for Naples.

Effective January 1, 2013, all excavation work in excess of one cubic yard done in shoreland areas, must be supervised by an individual certified in erosion control practices by the Department of Environmental Protection. A list of certification courses can be found on DEP's website at maine.gov/dep/blwq/training/schedule.htm or by calling 287-7726. As always, before beginning any activity within the Shoreland Zone, it is always better to ask questions first.

Contractors and landlords disturbing paint in a pre-1978 home or child occupied facility are required to become RRP (Renovation Repair and Painting) certified. For classes near you, you can call Blue Water Work Safe Seminars @ 207-967-2405.

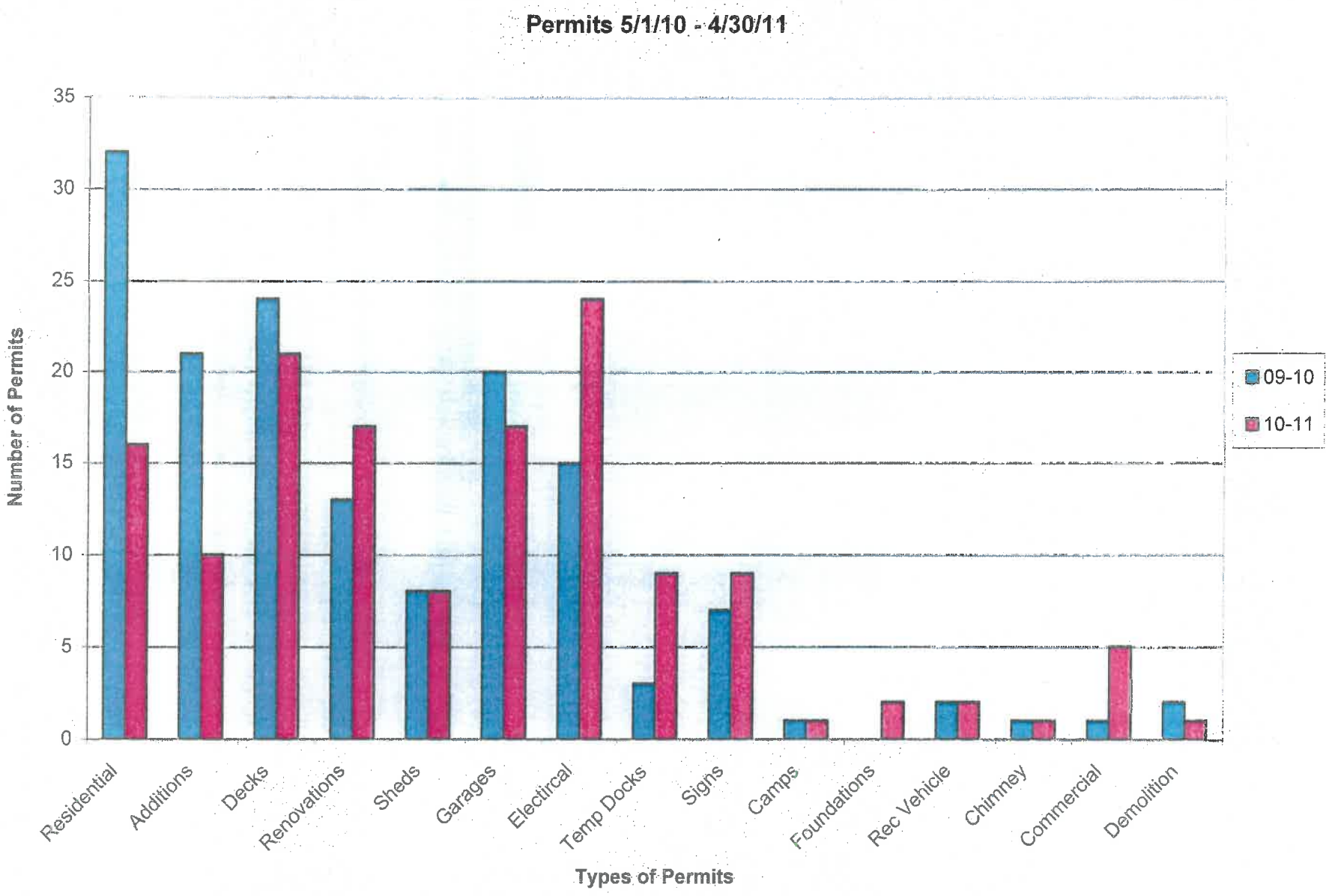
FEMA is still in the process of updating the FIRMs (Flood Insurance Rate Maps). Preliminary maps have been delivered to the office and are available for review by anyone interested. The new maps are done by ariel photography which makes it much easier to know exactly if structures are located in or out of the floodplain.

I would like to extend my thanks to the Administration, Selectboard, Planning Board, Appeals Board, Ordinance Review Committee and Secretary Barbara McDonough, without whom this job would be far more difficult.

Remember we work for you, so don't be afraid to call or come in and ask questions, we always have time for you. I am more than happy to walk you through any situation.

Respectfully submitted,

Boni Rickett
Code Enforcement Officer
Local Plumbing Inspector
Local Health Officer


Permits 5/1/10 - 4/30/11
Number of Permits
35
30
25
20
15
10
5
0
Residential
Additions
Decks
Renovations
Sheds
Garages
Electircal
Temp Docks
Signs
Camps
Foundations
Rec Vehicle
Chimney
Commercial
Demolition
Types of Permits
09-10
10-11

THE BOARD OF APPEALS REPORT
2010-2011

In 2010 – 2011, the Board of Appeals reviewed five Lot Setback Reduction Requests of which five were approved.

The Appeals Board, which is typically made up of seven members, would like to welcome one new member: Michelle Granfield. Meetings of the Board of Appeals are scheduled upon request of an application for a hearing and held the last Tuesday of each month at 7:00 pm in the meeting room at the Municipal Offices. Applications must be received at least two weeks prior to the monthly meeting. The time, date and subject of every Board of Appeals meeting are published twice in the Bridgton News. The public is welcome to attend.

I wish to thank Boni Rickett, Code Enforcement Officer and Barbara McDonough, Secretary, for their assistance throughout the year.

Respectfully submitted,

John Flaherty
Chairman

Naples Planning Board

Jim Allen
Larry Anton, Chairman
Mark Clement
Jeff Juneau, alternate
Kevin Rogers, Vice Chairman
Kathy Sweet, alternate
John Thompson

The Planning Board has implemented two important procedural changes over the past year. The first change resulted from a wakeup call that the Board received when a developer in an environmentally sensitive area failed to install the storm water and phosphorus controls that were part of a subdivision approval even though he repeatedly stated that they were completed. The Planning Board is now requiring that all phosphorus and storm water controls be inspected by a qualified third party and that written confirmation that they were installed according to the approved plan be submitted in writing to the Code Enforcement Officer before any Certificate of Occupancy will be issued. The Board will also ask for third party review of the extensive complicated calculations required in the design of the controls.

The second major procedural change is that the Board will be preparing Findings of Fact for all decisions. Rather than just having a vote on the proposal, the Findings of Fact are a written record of the Board's decision which summarize the basic facts of the application, reach Conclusions of Law showing how the facts presented meet the criteria in the related ordinance, and the decision of the Board including any waivers or conditions imposed on the applicant. It presents a clear record to support the decision of the Board and it will lead to fewer enforcement problems.

Over the past year, the Planning Board reviewed one major and two minor subdivisions and approved modifications to two previously approved subdivisions. There were three minor site plan reviews and one major site plan review. The Board also reviewed one shoreland zoning project and one outdoor entertainment application. Finally, the Board held one public hearing on a zoning change application.

Town of Naples
Town Hall
15 Village Green Lane
P.O. Box 1757 • Naples, Maine 04055
(207) 693-6364

Residents of Naples,

The 2010 season was very busy for the Naples Marine Safety. As you know we had a great summer, weather-wise, which led to an increase in boating in our area. In addition to a plane crash we also had some boats sinking while at their docks/moorings, we had people thrown from their boats and required assistance from our patrol boat. All this along with our regular duties of patrolling the waterways of Naples, attempting to educate and keep the boating public as safe as we possibly could. The patrol boats hour meter went from 181 hrs at the start of the season to 321 hrs when it ended, a total of 140 hrs on the motor. As you know that isn't the whole story, many times the motor is off while we are out there, saving wear and tear and fuel. Our log sheets show 154.25 hrs, and those don't include the times members used their own boats, such as the 4 members who responded to the plane crash in their own boats, along with other times they did stops while on their boats, reminding the public about boating safety. Along with this we had our usual amount of boats floating away from docks and drifting around the lake etc.

I also spent time placing over 150 mooring violations on mooring balls that were not registered. This along with increased awareness saw a new high in the number of moorings that were legal with-in town waters. We still have a way to go to get close to 100% compliance. Sadly, many of those violations were on moorings that had been registered other years, maybe it's time to consider stiffer penalties. Hand placing violations is a very labor intense process. 2010 was the 1st year we used a stick on decal to show compliance, and it worked out great, much easier to drive passed, see a decal and drive on to the next, the old way required me to look up a number on a printout.

I have to thank so many people who helped make 2010 a successful season, the volunteers who give of their time and what a great group we have. Naples Fire Department, Wardens Service, Sheriffs Patrol, my assistant Barbara McDonough, the Town Hall Staff who have been so helpful, all the local marinas have been supportive. Last, but not least, the people of Naples, who fund this important department.

I hope you all have a great summer and safe boating season.

Respectfully,

Bill Callahan
Harbor Master

Town of Naples
Town Hall
15 Village Green Lane
P.O. Box 1757 • Naples, Maine 04055
(207) 693-6364

This year I would like to talk about leaving your pets in a vehicle.
The law is as follows: Title 7 S/S 4019. Removal from unattended motor vehicle.

1. Removal Authorized. A law enforcement officer, humane agent or animal control officer may take all steps that are reasonably necessary to remove an animal from a motor vehicle if the animal's safety, health or well being appears to be in immediate danger from heat, cold or lack of adequate ventilation and the condition could reasonably be expected to cause extreme suffering or death.
[2007, c. 702, S/S20 (NEW) .]

2. Notice Required. A law enforcement officer, humane agent or animal control officer who removes an animal in accordance with subsection 1shall ,in a secure and conspicuous location on or within the motor vehicle, leave written notice bearing the officer's or agent's name and office and the address of the location where the animal may be claimed. The owner may claim the animal only after payment of all charges that have accrued for the maintenance, care, medical treatment and impoundment of the animal. [2007, c. 702, S/S 20 (NEW) .]

3. Immunity. A law enforcement officer, humane agent or animal control officer who removes an animal from a motor vehicle pursuant to subsection 1 is immune from criminal or civil liability that might otherwise result from the removal.
[2007, c. 702, S/S20 (NEW) .]

If you see an animal in a vehicle and believe that in is in danger, get a plate number, location and call the police.

If you have to ponder taking your pet or not, it would be best to leave the animal at home.

Respectfully Submitted,
Bobby Silcott ACO
1-800-733-1421
email asktheaco@yahoo.com

Naples Public Library Annual Report
2010 ~ 2011

Constantly on the move is how you would describe the library. Let's take a look at some of this past year's highlights:

The library circulated over 38,000 items, for almost 3,700 patrons. We also used the Inter-Library Loan system to not only supplement our collection but also help other Maine libraries. Over 400 items were borrowed by NPL; and in turn, over 250 were lent to other Maine libraries.

The number of items available to patrons to borrow free of charge was close to 40,000, with an estimated value of over $500,000. This included books, books-on-tape and CDs, downloadable audio books and eBooks, videos, DVDs, music CDs, games, puzzles and magazines.

The library hosted a number of special programs for patrons of all ages. For children and young adults there was a visit from Sparky the Fire Dog, Clifford the Big Red Dog, Santa Claus, Mary Ukelady and Jim Nutting "The Bug Guy." There was also an Easter egg hunt, summer reading programs, an author talk by Dan Edwards and the annual "Kids N' Kameras" program made possible by the Herb and Lila Bachrach Memorial Fund. Adult programs included Bonnie Boatman and her eagle program, the Maine Humanities Council summer reading program "Let's Talk About It," and two American Red Cross Blood Drives. We also had a visit from Jim Dover where he presented his New Zealand program. There were author talks by Harriet B. Varney Miller and Charles Eastland Fox. There were lectures on "China, Lands and Peoples" and the History of Skiing. There were how-to programs on making Boxwood Christmas Trees, fall floral arranging, scarf-making, and cake pops as well as after-school programs in crafts and cooking. Hundreds of people took advantage of our free programming!

The library also hosted non-profit groups like the Girl Scouts, a local art group, environmental groups, a planning board, an ethics group, a home-school group, and Medicare Part –D help.

The library diligently worked on fundraising. Programs included the house tour, the annual yard sale, mini-art sales, a cookie walk, memorabilia sales, and a variety of sales in the Book Barn.

More and more DVDs and Books-on-CD were added to the collection. The usage on downloadable audio books also increased (this program is in partnership with the state via a program called Overdrive). Overdrive added eBooks that patrons may borrow and download books to their eReaders.

A comprehensive overview of the entire collection was done in September of 2010. The result of this was a better understanding of what areas in the library needed to be updated. Over the last few months, we have not only worked on updating the collection but also increased the span of materials we have to offer. All this has been done within budget.

The library said goodbye to our Children's Librarian in September. Heather Pierson made the decision to pursue her musical career full time. Heather takes with her our appreciation for all her years of dedicated service.

After Heather Pierson's departure, and also due to budgetary considerations, the Trustees made the decision to realign the library's current staff positions. The Library Assistant/

Young Adult Librarian position and the Staff Assistant/Cataloger positions were eliminated. In their place, a Youth Librarian and a Library Assistant position were created. This was a difficult decision, and many hours were spent in discussion. It was because of this realignment that the library said goodbye to two excellent employees, Helen Taylor and Jill Rush-Donahue. To fill the newly created positions, the library hired Syntha Green as Youth Librarian and Regina Tremblay as Library Assistant. Syntha comes to us with many years of children's library experience, and Regina has been a long-time volunteer and even served as the interim Director in 2002. Both Regina and Syntha have already proven to be valuable employees.

Dale Jandreau announced his intention to leave NPL in March of 2011 after he accepted the position of director at the Skowhegan Public Library. Dale served as the Director at NPL for three years and the Library Assistant prior to that for two years. The Board of Trustees announced the hiring of Christine Powers as Director in April. Christine served as Children's and Young Adult Librarian at NPL from 1999-2008.

Staff education included participation in webinars and the Reading Roundup program.

Community events included participation in the 4th of July parade, attending local school Parent Resource nights, a career fair at the high school, and a teen job shadow program. Our Youth Librarian, Syntha, is involved in the Southern Maine Library District book review program.

As the Naples Public Library strives to remain vital and relevant in the 21st century, it is worth noting that the computers available for public use were accessed by our local and visiting population over 5,000 times. We are looking forward to offering more digital services beyond basic computer and internet access. Among these new offerings will be classes on accessing the popular audiobooks and eBooks via the *Overdrive* service. In this fiscal year, we also began the process of a major software and hardware conversion for the library's technology department. In many cases, the hardware is over 10-years old and the circulating software we had been using is no longer supported. We have also completed a much-needed update of the library's website. Please visit us at http://www.naples.lib.me.us.

The library is open on Tuesdays and Thursdays from 10:00 a.m. to 7:00 p.m., Wednesdays from 2:00 to 7:00 p.m., and Saturdays from 9:00 a.m. to 1:00 p.m.. The library will also be open on Fridays beginning the Friday before the 4th of July and running through the Friday before Labor Day each summer. Our friendly and outgoing staff is here to serve you. Stop by and check out a book today!

Respectfully submitted,
Christine Powers
Director

NAPLES CONSERVATION COMMISSION

ANNUAL REPORT MAY , 2011

Since its reactivation in 2009 the commission has met monthly. The commission consists of 7 members and two associates.

In the past year the commission has been active in supporting the Greenprint project undertaken by the Trust for Public Lands in cooperation with Loon Echo Land Trust. The project culminated in the mapping of the 7 regional towns (Naples, Bridgton, Denmark, Sebago, Casco, Raymond, and Harrison) with overlays highlighting areas significant for water quality, wildlife protection, hunting and fishing, beach access, community meeting places ,wooded and open areas. The maps are available to towns-people via the internet with password access. Individualized maps can be created and downloaded. It is anticipated that the maps will be useful for town and regional planning and development.

The commission has worked on a proposed aquifer protection ordinance whose main provisions will be incorporated into the Site Plan Review Ordinance.

We have looked at a number of planned developments in Naples resulting in our advocacy of protecting the Town's character, quality of life, and the safety of water quality. We have consulted with the LEA about milfoil problems and proposed remediation.

We have joined the State Association of Conservation Commissions and several of us attended at least one of their meetings, learning how other towns are dealing with conservation issues.

We are starting to investigate the creation of a park and/or canoe launch site on the Crooked River.

Meetings are generally held at 7 PM on the fourth Wednesday of the month at the Library. Members of the public are invited and encouraged to become associate members.

Respectfully,

Jim Krainin, Chairman

NAPLES AMERICAN FLAG FUND

To the residents of Naples,

This season, Memorial Day, May 30, through Veteran's Day, Nov. 11, will be the third year that the Naples American Flag Fund will have provided American flags to fly throughout the town of Naples. Every Central Maine Power Co. approved streetlight pole in Naples, will have a flag flying on it this year.

The fund was started because of a vision I had: to have our town decorated with American Flags. I set about the job of raising funds for this purpose, and formed the Naples American Flag Fund. We had a head-start with some flags donated by the Galen Cole Foundation, and then we started raising funds to match the grant, expand the program, and now, to keep it going.

We have volunteers from New England Electric Co., Q-Team Tree Service, and several local men, who put the flags up for Memorial Day and take them down after Veteran's Day. Pratt and Abbott Cleaners, in Windham, dry clean the flags for us without cost, and the American Legion Post #155 burn the flags that are retired due to fading or tearing, at a proper ceremony. Norway Savings Bank offers us a table in the lobby, to use for fundraising during the month of August.
We also run a raffle, and man a booth at the Blues Festival.

Due to our weather conditions, the replacement of flags, poles and brackets is an on-going project, and presents the need for continuous fund raising.

We presented a program on Flag Day, June 14, 2011, to all 3rd graders attending the Songo Locks School. Our presentation was about the history of our American Flag, our National Anthem-The Star Spangled Banner, and the honor and respect they both deserve. Gift packets and a small American Flag were given to each child.

The money collected by this fund is used only for the purpose of displaying and replacing American Flags throughout the town of Naples. If you would like to contribute to this fund, please make your check payable to:

Naples American Flag Fund
PO Box 561
Naples, Me 04055

Laurel Cebra
Founder and Chairman
Naples American Flag Fund

Dear Residents:

The Naples Historical Society had a great summer of visitors from all over the country and Naples.

The Historical Society needs members: if you are interested please contact Merry Watson, Jennie Larson or Wilma Irish.

Thank you,

Merry Watson

****

Naples Historical Society
Dues are $5.00 per year
Phone: (207) 693-6879

Officers:

President	Merry Watson
Vice President & Treasurer	Jenny Larson
Secretary	Wilma Irish

05/25/11

Cumberland County Sheriff's Office
2010 Calls for Service in Naples

Law Total Incident Report, by Nature of Incident

Nature of Incident	Total Incidents
911 Hangup	63
911 Misdial	18
Abandoned Vehicle	10
Accident w/ Property Damage	113
Accident, w/ Personal Injury	22
Accident Reconstruction	3
Agency Assistance	107
Alarm	145
Alcohol Offense	5
Animal Euthanize	9
Animal Problem	223
Armed Robbery	1
Assault - Simple	14
Assist Fire Department	2
Attempt to Locate	218
Theft, Non-sufficient Funds	3
Burglary	42
Burglary to Motor Vehicle	15
Canine callout	10
Concealed Firearms Request	39
Child Abuse or Neglect	1
Citizen Assist	207
Citizen Dispute	9
Civil Dispute	5
Community Policing	2
Court Service	43
Criminal Mischief	64
Criminal Trespass	13
Crusier Accident	1
Custodial Interference	7
Dead Body	5
Debris in Road	3
Message Delivery	1
Disabled Vehicle	68
Disorderly Conduct	3
Disturbance	71
Dive Team Callout	1
Domestic Violence	24
Drowning	1
Controlled Substance Problem	23
Equipment Problem	12
Escort	10
ESU Callout	1
False Information to Police	1
Fight in Progress	7
Fireworks	4
Fish and Game Violation	1
Found Property	9
Fraud	19
Harassment	25
Illegal Parking	3

Information Report	14
Inspection Permit	13
Intoxicated Person	4
Juvenile Problem	27
Kidnapping	1
Liquor Compliance Check	15
Litter/Pollution/Public Health	7
Lost Property	3
Loud Party Music	17
Marine Detail	1
Official Misconduct	24
Missing / Lost Person	7
Operating Under Influence	14
Overdose	1
Parking Problem	4
Pedestrian Check	20
Probation/Parole Violation	1
Property Check	174
Prowler	4
Rape	1
Recovered Stolen Property	2
Relay / Transfer	2
Runaway Juvenile	4
Search Warrant	1
Sex Offender Reg 1yr Verify	6
Sex Offnder Registry Violation	2
Speed Complaint	30
Suicide	12
Suspicious Person/Circumstance	99
Theft	98
Theft-Vehicle	4
Threatening	14
Traffic Detail	2
Traffic Hazard	31
Traffic Violation	701
Underage Drinking	6
Unsecure Premise	4
Unwanted Phone Calls	5
Vehicle Off Road - No Damage	5
VIN Number Inspection	4
VIPS Detail/Event	2
Walkin Paperwork	2
Wanted Person	26
Weapons Offense	22
Welfare Check	47
Total Incidents for This Report:	3189

Report includes:
All dates between `00:00:01 01/01/10` and `23:59:59 12/31/10`
All agencies
All natures
All locations matching `D2NAP`
All responsible officers
All dispositions
All clearance codes
All observed offenses
All reported offenses

05/25/11

Cumberland County Sheriff's Office
2010 Calls for Service to Naples Causeway

Law Total Incident Report, by Nature of Incident

Nature of Incident	Total Incidents
911 Hangup	12
911 Misdial	7
Abandoned Vehicle	1
Accident w/ Property Damage	27
Accident, w/ Personal Injury	5
Agency Assistance	14
Alarm	27
Animal Problem	9
Armed Robbery	1
Assault - Simple	5
Attempt to Locate	9
Burglary	6
Canine callout	3
Child Abuse or Neglect	1
Citizen Assist	41
Civil Dispute	1
Commercial Vehicle Inspection	1
Court Service	2
Criminal Mischief	7
Criminal Trespass	2
Custodial Interference	2
Dead Body	2
Debris in Road	2
Direct Traffic	1
Disabled Vehicle	8
Disorderly Conduct	1
Disturbance	10
Domestic Violence	1
Equipment Problem	1
Escort	3
Fight in Progress	3
Fireworks	2
Forgery	1
Found Property	4
Fraud	2
Harassment	4
Information Report	1
Inspection Permit	2
Intoxicated Person	3
Liquor Compliance Check	6
Lockout - Assist	1
Lost Property	3
Loud Party Music	3
Mental Subject	1
Official Misconduct	3
Pedestrian Check	3
Property Check	89
Suicide	3
Suspicious Person/Circumstance	15
Theft	20
Threatening	1

Traffic Detail	1
Traffic Hazard	8
Traffic Violation	127
Unsecure Premise	1
Vehicle Off Road - No Damage	1
VIPS Detail/Event	1
Walkin Paperwork	4
Wanted Person	3
Welfare Check	4
Total Incidents for This Report:	532

Report includes:
All dates between `00:00:01 01/01/10` and `23:59:59 12/31/10`
All agencies
All natures
All locations matching `D2NAC`
All responsible officers
All dispositions
All clearance codes
All observed offenses
All reported offenses

05/25/11

Cumberland County Sheriff's Office

2011 Calls for Service in Naples

Law Total Incident Report, by Nature of Incident

Nature of Incident	Total Incidents
911 Hangup	15
911 Misdial	3
Abandoned Vehicle	4
Accident w/ Property Damage	35
Accident, w/ Personal Injury	16
Agency Assistance	33
Alarm	43
Alcohol Offense	1
Animal Problem	75
Assault - Simple	12
Assault-Firearm	1
Assist Fire Department	2
Attempt to Locate	47
Burglary	14
Burglary to Motor Vehicle	1
Canine callout	2
Concealed Firearms Request	14
Child Abuse or Neglect	2
Citizen Assist	71
Citizen Dispute	1
Court Service	16
Criminal Mischief	7
Criminal Trespass	5
Custodial Interference	4
Dead Body	2
Debris in Road	1
Message Delivery	2
Disabled Vehicle	19
Disorderly Conduct	1
Disturbance	9
Domestic Violence	5
Domestic Assault	5
Domestic Verbal Argument	5
Controlled Substance Problem	6
Equipment Problem	1
Escort	6
Fight in Progress	2
Found Property	2
Fraud	5
Harassment	15
Information Report	2
Inspection Permit	5
Intoxicated Person	4
Juvenile Problem	11
Liquor Compliance Check	2
Litter/Pollution/Public Health	1
Lost Property	1
Loud Party Music	1
Mental Subject	2
Official Misconduct	5
Missing / Lost Person	1

Operating Under Influence	7
Pedestrian Check	7
Property Check	34
Rape	1
Relay / Transfer	1
Runaway Juvenile	1
Search Warrant	1
Sex Offense	1
Speed Complaint	5
Suicide	6
Suspicious Person/Circumstance	34
SDS Cad Test	1
Theft	44
Theft-Vehicle	6
Threatening	8
Traffic Detail	1
Traffic Hazard	12
Traffic Violation	276
Unwanted Phone Calls	3
Vehicle Off Road - No Damage	16
VIPS Detail/Event	2
Walkin Paperwork	1
Wanted Person	12
Weapons Offense	7
Welfare Check	15
Total Incidents for This Report:	1047

Report includes:
All dates between `00:00:01 01/01/11` and `23:59:59 05/24/11`
All agencies
All natures
All locations matching `D2NAP`
All responsible officers
All dispositions
All clearance codes
All observed offenses
All reported offenses

05/25/11

Cumberland County Sheriff's Office
2011 Calls for Service to Naples Causeway

Law Total Incident Report, by Nature of Incident

Nature of Incident	Total Incidents
911 Hangup	5
911 Misdial	2
Accident w/ Property Damage	6
Agency Assistance	2
Alarm	5
Animal Problem	3
Attempt to Locate	3
Citizen Assist	17
Criminal Mischief	1
Debris in Road	1
Disabled Vehicle	1
Disturbance	1
Domestic Violence	1
Fraud	1
Harassment	2
Information Report	1
Inspection Permit	1
Litter/Pollution/Public Health	1
Pedestrian Check	1
Property Check	5
Suicide	1
Suspicious Person/Circumstance	3
Theft	2
Theft-Vehicle	1
Traffic Hazard	1
Traffic Violation	28
Unsecure Premise	2
VIN Number Inspection	1
Welfare Check	1
Total Incidents for This Report:	100

Report includes:
All dates between `00:00:01 01/01/11` and `23:59:59 05/24/11`
All agencies
All natures
All locations matching `D2NAC`
All responsible officers
All dispositions
All clearance codes
All observed offenses
All reported offenses

Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

September 8, 2010

Board of Selectmen
Town of Naples
Naples, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Naples, Maine, as of and for the year ended June 30, 2010, 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 an opinion 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic 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, each major fund, and the aggregate remaining fund information of the Town of Naples, Maine as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Naples, Maine's basic financial statements. The combining and individual nonmajor 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 nonmajor 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.

RHR Smith & Co.

Certified Public Accountants

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2010

(UNAUDITED)

The following management's discussion and analysis of the Town of Naples financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2010. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government - Wide Financial Statements

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

The Statement of Net Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

Both of the above mentioned financial statements have one column for the one type of town activity. The type of activity presented for the Town of Naples is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and culture and other unclassified.

Fund Financial Statements

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

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

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Naples presents four columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the General Fund, Highways and Bridges, and Chaplin Trust. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town of Naples. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental activities. The Town's total net assets decreased by $605,966 from $10.27 million to $9.66 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased by $900,476 from $4.6 million to a balance of $3.7 million at the end of this year.

Table 1
Town of Naples, Maine
Net Assets
June 30,

	2010	2009
Assets:		
Current and Other Assets	$ 4,939,997	$ 5,103,590
Capital Assets	5,583,854	5,299,840
Total Assets	$ 10,523,851	$ 10,403,430
Liabilities:		
Current Liabilities	$ 108,836	$ 106,349
Long-term Debt Outstanding	750,539	26,639
Total Liabilities	$ 859,375	$ 132,988
Net Assets:		
Invested in Capital Assets, Net of related Debt	$ 5,583,854	$ 5,299,840
Restricted Net Assets: Permanent funds	358,672	348,176
Reserved for endowments	9,100	9,100
Other Net Assets	3,712,850	4,613,326
Total Net Assets	$ 9,664,476	$ 10,270,442

Table 2
Town of Naples, Maine
Change in Net Assets
For the Years Ended June 30,

	2010	2009
Revenues		
Taxes:		
Property	$ 8,003,322	$ 7,555,258
Excise	674,184	658,432
Intergovernmental	215,822	427,473
Licenses, permits & fees	89,831	374,984
Miscellaneous	422,899	244,843
Total Revenues	9,406,058	9,260,990
Expenses		
Current:		
General government	668,186	583,104
Public safety	710,085	814,340
Health and sanitation	319,360	245,527
Recreation and culture	116,407	110,230
Education	6,077,083	5,934,201
Grants	-	136,846
Public works	703,532	803,477
County tax	430,284	397,191
Unclassified	145,547	269,481
Unallocated Depreciation	26,606	22,788
Capital outlay	814,934	266,824
Debt service:		
Interest	-	1,494
Total Expenses	10,012,024	9,585,503
Change in Net Assets	(605,966)	(324,513)
Net Assets - July 1	10,270,442	10,594,955
Net Assets - June 30	$ 9,664,476	$ 10,270,442

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.56%, while total expenses increased by 4.45%. The increase in revenues is largely due to taxes. Most of the Town's expenses were consistent with the previous year. The biggest increase in expenses was in education and capital outlay.

Financial Analysis of the Town's Fund Statements

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

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

	2010	2009
Major Funds:		
General Fund:		
Designated	$ 329,260	$ 471,926
Undesignated	2,126,542	2,075,593
	$ 2,455,802	$ 2,547,519
Highways and bridges	$ 626,880	$ 747,035
Chaplin Trust		
Endowments	$ 9,100	$ 9,100
Designated	333,978	323,645
	$ 343,078	$ 332,745
Non-Major Funds:		
Special revenue funds	$ 237,199	$ 29,714
Capital project funds	672,067	862,137
Permanent funds	24,694	24,531
Total Non-Major Funds	$ 933,960	$ 916,382

The general fund total fund balance decreased by $91,717 over the prior fiscal year. Highways and bridges decreased by $120,155, while the Chaplin trust increased

by $10,333. The non-major fund balances increased by $17,578 over the prior fiscal year. Most of the decrease in the general fund came as a result of increased expenses.

Budgetary Highlights

There was significant difference between the original and final budget for the general fund. The difference was the use of designated fund balances.

The general fund actual revenues were less than the budget by $7,107. This was a result of taxes and miscellaneous revenues received more than budgeted for.

The general fund actual expenditures were under the budget by $437,544. All expenditures were under budget with the exception of health and sanitation and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2010, the net book value of capital assets recorded by the Town increased by $284,014 over the prior year. This is the result of depreciation of $465,986 and additions to land and buildings of $750,000.

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

	2010	2009
Land and Buildings	$ 2,777,077	$ 2,081,536
Equipment & Vehicles	684,734	788,400
Furniture and Fixtures	100	125
Works of Art & Historical Treasures	122,821	122,821
Infrastructure	1,999,122	2,306,958
Total	$ 5,583,854	$ 5,299,840

Debt

At June 30, 2010, the Town had $750,000 in bonds payable as the result of the issuance of a new bond for a property purchase.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer at P.O. Box 1757, Naples, Maine 04055-1757.

STATEMENT A

TOWN OF NAPLES, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2010

	Governmental Activities
ASSETS	
Current assets:	
Cash	$ 3,874,499
Investments	264,017
Accounts receivable (net of allowance for uncollectibles):	
Taxes	555,192
Liens	184,033
Other	52,160
Tax acquired property	10,096
Total current assets	4,939,997
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	1,041,611
Buildings and equipment, net of accumulated depreciation	4,542,243
Total noncurrent assets	5,583,854
TOTAL ASSETS	$ 10,523,851
LIABILITIES	
Current liabilities:	
Accounts payable	$ 35,027
Prepaid taxes	21,619
Other liabilities	24,455
Current portion of long-term obligations	27,735
Total current liabilities	108,836
Noncurrent liabilities	
Noncurrent portion of long-term obligations:	
Bonds payable	722,265
Accrued compensated absences	28,274
Total noncurrent liabilities	750,539
TOTAL LIABILITIES	859,375
NET ASSETS	
Invested in capital assets, net of related debt	5,583,854
Restricted: Permanent funds	358,672
Reserved for endowments	9,100
Unrestricted	3,712,850
TOTAL NET ASSETS	9,664,476
TOTAL LIABILITIES AND NET ASSETS	$ 10,523,851

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

STATEMENT B

TOWN OF NAPLES, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
Current:					
General government	$ 668,186	$ 80,571	$ -	$ -	$ (587,615)
Public safety	710,085	-	-	-	(710,085)
Health and sanitation	319,360	-	-	-	(319,360)
Recreation and culture	116,407	9,260	-	-	(107,147)
Education	6,077,083	-	-	-	(6,077,083)
Public works	703,532	-	49,968	-	(653,564)
County tax	430,284	-	-	-	(430,284)
Unclassified	145,547	-	-	-	(145,547)
Unallocated Depreciation	26,606	-	-	-	(26,606)
Capital outlay	814,934	-	-	-	(814,934)
	10,012,024	89,831	49,968	-	(9,872,225)

TOWN OF NAPLES, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2010

	Governmental Activities
Changes in net assets:	
Net (expense) revenue	(9,872,225)
General revenue:	
Taxes	
Property taxes	8,003,322
Excise taxes	674,184
Grants and contributions not restricted to specific programs	165,854
Miscellaneous	422,899
Total general revenue	9,266,259
Change in net assets	(605,966)
NET ASSETS - JULY 1, 2009	10,270,442
NET ASSETS - JUNE 30, 2010	$ 9,664,476

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

STATEMENT C

TOWN OF NAPLES, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2010

	General Fund	Highways & Bridges	Chaplin Trust	Other Governmental Funds	Totals Governmental Funds 2010	Totals Governmental Funds 2009
ASSETS						
Cash	$ 3,506,883	$ -	$ 342,922	$ 24,694	$ 3,874,499	$ 2,711,470
Investments	264,017	-	-	-	264,017	1,501,651
Receivables (net of allowance):						
Taxes	555,192	-	-	-	555,192	692,233
Liens	184,033	-	-	-	184,033	149,628
Other	52,160	-	-	-	52,160	39,474
Prepaid expenses	-	-	-	-	-	-
Due from other funds	-	626,880	156	909,266	1,536,302	1,638,921
Tax acquired property	10,096	-	-	-	10,096	9,134
TOTAL ASSETS	$ 4,572,381	$ 626,880	$ 343,078	$ 933,960	$ 6,476,299	$ 6,742,511
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts payable	$ 35,027	$ -	$ -	$ -	$ 35,027	$ 70,096
Prepaid taxes	21,619	-	-	-	21,619	20,172
Accrued payroll	24,455	-	-	-	24,455	16,081
Other liabilities	-	-	-	-	-	-
Due to other funds	1,536,302	-	-	-	1,536,302	1,638,921
Deferred tax revenues	499,176	-	-	-	499,176	453,560
TOTAL LIABILITIES	2,116,579	-	-	-	2,116,579	2,198,830
Fund Equity						
Reserved, reported in:						
Reserved for endowments	-	-	9,100	-	9,100	9,100
Permanent funds	-	-	333,978	24,694	358,672	348,176
Unreserved, reported in:						
General Fund:						
Designated	329,260	-	-	-	329,260	471,926
Undesignated	2,126,542	-	-	-	2,126,542	2,075,593
Special Revenue funds	-	-	-	237,199	237,199	29,714
Capital Projects funds	-	626,880	-	672,067	1,298,947	1,609,172
TOTAL FUND EQUITY	2,455,802	626,880	343,078	933,960	4,359,720	4,543,681
TOTAL LIABILITIES AND FUND EQUITY	$ 4,572,381	$ 626,880	$ 343,078	$ 933,960	$ 6,476,299	$ 6,742,511

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

STATEMENT D

TOWN OF NAPLES, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

	Total Governmental Funds
Total Fund Equity	$ 4,359,720
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,583,854
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	499,176
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(750,000)
Accrued compensated absences	(28,274)
Net assets of governmental activities	$ 9,664,476

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

STATEMENT E

TOWN OF NAPLES, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2010

	General Fund	Highways & Bridges	Chaplin Trust	Other Governmental Funds	Totals Governmental Funds
REVENUES					
Property taxes	$7,957,706	$ -	$ -	$ -	$ 7,957,706
Excise taxes	674,184	-	-	-	674,184
Permit and fees	89,831	-	-	-	89,831
Intergovernmental revenues	215,822	-	-	-	215,822
Miscellaneous revenues	394,377	2,311	10,633	15,578	422,899
TOTAL REVENUES	9,331,920	2,311	10,633	15,578	9,360,442
EXPENDITURES					
Current:					
General government	642,621	-	-	-	642,621
Public safety	614,258	-	-	-	614,258
Health and sanitation	319,360	-	-	-	319,360
Recreation and culture	109,418	-	-	-	109,418
Education	6,077,083	-	-	-	6,077,083
Public works	390,898	-	-	-	390,898
County tax	430,284	-	-	-	430,284
Unclassified	145,247	-	300	-	145,547
Capital outlay	83,106	272,466	-	459,362	814,934
TOTAL EXPENDITURES	8,812,275	272,466	300	459,362	9,544,403
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	519,645	(270,155)	10,333	(443,784)	(183,961)
OTHER FINANCING SOURCES (USES)					
Transfers in	3,925	180,000	-	465,287	649,212
Transfers (out)	(615,287)	(30,000)	-	(3,925)	(649,212)
TOTAL OTHER FINANCING SOURCES (USES)	(611,362)	150,000	-	461,362	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER EXPENDITURES AND OTHER (USES)	(91,717)	(120,155)	10,333	17,578	(183,961)
FUND BALANCES - JULY 1	2,547,519	747,035	332,745	916,382	4,543,681
FUND BALANCES - JUNE 30	$2,455,802	$626,880	$343,078	$ 933,960	$ 4,359,720

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

STATEMENT F

TOWN OF NAPLES, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2010

Net change in fund balances - total governmental funds (Statement E)	$ (183,961)
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	750,000
Depreciation expense	(465,986)
	284,014
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	45,616
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	(750,000)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(1,635)
Change in net assets of governmental activities (Statement B)	$ (605,966)

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

STATEMENT G

TOWN OF NAPLES, MAINE

STATEMENT OF FIDUCIARY NET ASSETS – FIDUCIARY FUNDS
JUNE 30, 2010

	Private Purpose Trusts
ASSETS	
Cash	$ -
Investments	49,984
TOTAL ASSETS	$ 49,984
LIABILITIES	
Accounts payable	$ -
Deposits held for others	-
TOTAL LIABILITIES	-
Net Assets	
Held in trust for special purposes	49,984
TOTAL FUND EQUITY	49,984
TOTAL LIABILITIES AND NET ASSETS	$ 49,984

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

TOWN OF NAPLES, MAINE

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Private-Purpose Trust Funds
ADDITIONS	
Contributions	$ 9,188
Net increase (decrease) in the fair value of investments	8,851
Miscellaneous	-
Total additions	18,039
DEDUCTIONS	
Distributions	23,138
Miscellaneous	75
Total deductions	23,213
CHANGE IN NET ASSETS	(5,174)
NET ASSETS - JULY 1	55,158
NET ASSETS - JUNE 30	$ 49,984

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Naples was incorporated under the laws of the State of Maine. The Town operates under selectmen-manager form of government and provides the following services: general government services, public safety, public works, health and sanitation, education, and recreation and culture.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government –Wide and Fund Financial Statements

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. The Town activities are categorized as governmental.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government – wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

a. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.

3. The budget was adopted subsequent to passage by the inhabitants of the Town.

4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statues to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2010.

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactivity recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation time do permit employees to accumulate earned but unused vacation leave. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2010 the Town's liability for compensated absences is $28,274.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reserves

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserves listed in the balance sheet and statement of net assets. It is the Town's policy to first use restricted assets for restricted programs and only unrestricted assets after the restricted assets have been exhausted.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied September 21, 2009 on the assessed value listed as of April 1, 2009, for all real and personal property located in the Town. Taxes were due on in two installments on October 20, 2009 and April 20, 2010. Interest on unpaid taxes commenced on October 21, 2009 and April 21, 2010, at 9% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

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 $133,656 for the year ended June 30, 2010.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses / expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2010, the Town's deposits amounting to $3,765,452 were comprised of $3,765,452 which were insured by federal depository insurance or by additional insurance purchased on behalf of the Town by the respective banking institutions and consequently were not exposed to custodial credit risk, and $0 that was in excess of federal depository insurance, and therefore, not insured or collateralized.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Account Type	Bank Balance
Checking accounts	$ 106,828
Money markets	314,283
Sweep account	3,451,169
	$ 3,765,452

At June 30, 2010, the Town's investments were comprised of government securities and certificate of deposits. The total amount of $314,001 was collateralized with securities held by the financial institution in the Town's name and consequently was exposed to custodial credit risk.

Investment Type	Current	1 Year	2 - 5 Years
Government Securities	$ 17,191	$ -	$ 49,984
Certificates of Deposit	-	246,826	-
	$ 17,191	$ 246,826	$ 49,984

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2010 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
Major funds:		
General fund	$ -	$ 1,536,302
Highway and bridges	626,880	-
Chaplin trust	156	-
Non-major funds:		
Special revenue funds	237,199	-
Capital project funds	672,067	-
	$ 1,536,302	$ 1,536,302

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2010:

	Balance, 7/1/09	Additions	Deletions	Balance, 6/30/10
Non-depreciated assets:				
Land	$ 750,259	$ 168,531	$ -	$ 918,790
Works of art & historical treasures	122,821	-	-	122,821
Construction in progress	-	-	-	-
	873,080	168,531	-	1,041,611
Depreciated assets:				
Land improvements	469,529	-	-	469,529
Buildings	1,722,357	581,469	-	2,303,826
Building improvements	150,702	-	-	150,702
Equipment & vehicles	2,245,958	-	-	2,245,958
Furniture & fixtures	22,169	-	-	22,169
Infrastructure	12,783,558	-	-	12,783,558
	17,394,273	581,469	-	17,975,742
Less: accumulated depreciation	(12,967,513)	(465,986)	-	(13,433,499)
	4,426,760	115,483	-	4,542,243
Net capital assets	$ 5,299,840	$ 284,014	$ -	$ 5,583,854

Current year depreciation:	
General government	$ 23,930
Public safety	95,827
Public works	312,634
Recreation	6,989
Town-wide	26,606
Total depreciation expense	$ 465,986

TOWN OF NAPLES

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 5 – GENERAL LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2010:

	Balance, 7/1/09	Additions	Deletions	Balance, 6/30/10	Due Within One Year
Bonds payable	$ -	$750,000	$ -	$750,000	$ 27,735
Accrued compensated absences	26,639	1,635	-	28,274	-
Totals	$270,207	$751,635	$ -	$778,274	$ 27,735

The following is a summary of outstanding bonds payable:

$750,000, 2010 General Obligation Bond due in annual installments and semiannual interest installments through November 2029. Interest is charged at a rate from 2.06% to 5.75% per annum. Annual installments are varying from $47,539 to $49,598.	$ 750,000
	$ 750,000

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2011	$ 27,735	$ 19,804	$ 47,539
2012	29,277	19,821	47,539
2013	30,904	18,490	49,098
2014	31,938	17,644	49,394
2015	32,596	16,980	49,576
2016-2020	173,453	74,138	247,591
2021-2025	196,663	50,109	246,772
2026-2030	227,434	18,555	245,989
	$ 750,000	$ 235,541	$ 983,498

NOTE 6 – OVERLAPPING DEBT

The Town's proportionate share of debt of the County of Cumberland and RSU #61 has not been recorded in the financial statement of the Town of Naples. It is not required to be recorded in order for the financial statements to conform with generally accepted accounting principles. As of June 30, 2010, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
RSU #61	$ 6,765,414	21.59%	$ 1,460,682
Cumberland County	3,772,625	1.89%	71,303
			$ 1,531,985

NOTE 7 – RESTRICTED NET ASSETS

For the year ended June 30, 2010 the following net assets were reserved:

Governmental Funds:	
Restricted for endowments	$ 9,100
Restricted for permanent funds	358,672
	$ 367,772

NOTE 8 – DESIGNATED FUND BALANCE

The following accounts have been designated at June 30, 2010 for the following purposes:

Administration	$ 1,675
Marine safety	2,449
Recreation	26,117
Day camp	43,928
Soccer	1,963
Summer swimming	3,115
Playground	59
Ice Hockey	1,908
Ice Skating Facility	744
Tarring	13,352
Highways and bridges	45,661
Town maintenance	1,151
Public safety study	35,000
Fire/salt surveilance	34,000
Dock additions	10,889

NOTE 8 – DESIGNATED FUND BALANCE (CONTINUED)

Gym walls	9,796
Ambulance mobile computer	326
Rec field parking lot paving	20,353
Town office parking lot paving	14,683
2 IO Drill med kits	2,500
Fire works donations	3,760
Fuel assistance	1,894
Neighborhood sites	20,500
Planning board review escrow	3,720
Lake Region youth football	398
Fire department	24,952
lake ramp at Town Beach	84
Consultant costs for dredging	4,283
	$ 329,260

NOTE 9 – RISK MANAGEMENT

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's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's 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 company's reinsurance contracts, individual stop loss coverage for member Town's for claims in excess of $400,000 with an excess limit of $2,000,000.

The Town uses Massamont Insurance Company for – Property and Casualty insurance. 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 $26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to $1,000,000.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

Plan Description

The Town participates in the ICMA Retirement System, a cost sharing multi-employer defined benefit pension plan which covers employees who work at least 40 hours per week. The system requires that both employees and the Town contribute, and provides retirement, disability and death benefits.

NOTE 10 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

Funding Policy

Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five or more years of credited service.

Unfunded Actuarial Accrued Liability

The Town has no actuarial accrued liability.

NOTE 11 – JOINT VENTURES

The Town is a participant with the Town of Casco in two joint ventures to operate the Lake Region Bulky Waste Facility (LRBWF) and the Casco-Naples Solid Waste Transfer Station (CNTS). On dissolution of the entities, the net assets will be shared equally by Casco and Naples. Other municipalities can obtain joint use rights on a contractual basis. Each entity is governed by the same Advisory Board consisting of: a member of the Board of Selectmen of each municipality; two popularly elected citizens of each municipality; and the respective Town Managers as ex-officio members. The Towns pay appropriate tipping fees for accepted waste delivered to the facilities and are financially responsible for each facilities operation. Complete financial statements for the LRBWF and CNTS are available at the office of each municipality.

NOTE 12 – EXPENDITURES OVER APPROPRIATIONS

The following expenditures exceeded appropriations:

Animal Control	$	107
Causeway sherriff		1,681
Lake Region Bulky Waste		6,185
Fourth of July		4,550
Transfer to other funds		40,154
	$	52,677

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

SCHEDULE 1

TOWN OF NAPLES, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 2,547,519	$ 2,547,519	$ 2,547,519	$ -
Resources (Inflows):				
Taxes:				
Property taxes	7,948,646	7,948,646	7,957,706	9,060
Excise taxes	605,000	605,000	674,184	69,184
Intergovernmental revenues:				
State revenue sharing	188,918	188,918	158,622	(30,296)
State road assistance	49,970	49,970	49,968	(2)
Other revenues	10,800	10,800	7,232	(3,568)
Permits and fees	123,660	123,660	89,831	(33,829)
Miscellaneous				
Interest on investments	40,000	40,000	18,349	(21,651)
Interest on taxes	45,000	45,000	62,839	17,839
Lien charges and fees	13,000	13,000	19,169	6,169
Other	277,430	314,033	294,020	(20,013)
Transfers from other funds	-	-	3,925	3,925
Amounts Available for Appropriation	11,849,943	11,886,546	11,883,364	(7,107)
Charges to Appropriations (Outflows):				
Current:				
General government	639,991	649,699	642,621	7,078
Public safety	648,235	658,532	614,258	44,274
Health and sanitation	290,000	317,208	319,360	(2,152)
Recreation	104,506	187,252	109,418	77,834
Education	6,077,083	6,077,083	6,077,083	-
Public works	427,050	474,877	390,898	83,979
County tax	430,284	430,284	430,284	-
Unclassified	271,577	280,102	145,247	134,855
Capital improvement projects	102,500	214,936	83,106	131,830
Transfers to other funds	575,133	575,133	615,287	(40,154)
Total Charges to Appropriations	9,566,359	9,865,106	9,427,562	437,544
Budgetary Fund Balance, June 30	$ 2,283,584	$ 2,021,440	$ 2,455,802	$ 430,437
Utilization of undesignated fund balance	$ 263,935	$ 263,935	$ -	$ (263,935)
Utilization of designated fund balance	-	262,144	-	(262,144)
	$ 263,935	$ 526,079	$ -	$ (526,079)

See accompanying independent auditors' report.

Other Supplementary Information

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

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

SCHEDULE A

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry Forwards	Budget Adjustments	Budget	Total Available	Actual	Balance Lapsed	Balance Carried
General Government -							
Administration	$ 9,708	$ -	$ 592,991	$ 602,699	$ 597,770	$ 3,254	$ 1,675
General assistance	-	-	27,000	27,000	26,566	434	-
Unanticipated expenses	-	-	20,000	20,000	18,285	1,715	-
	9,708	-	639,991	649,699	642,621	5,403	1,675
Public Safety -							
Animal control	-	-	9,510	9,510	9,617	(107)	-
Dispatch center	-	-	20,175	20,175	20,174	1	-
Marine safety	-	-	10,700	10,700	7,844	407	2,449
Causeway sheriff	-	-	17,885	17,885	19,566	(1,681)	-
Fire department	10,297	-	204,360	214,657	191,795	(2,090)	24,952
Rescue department	-	-	385,605	385,605	365,262	20,343	-
	10,297	-	648,235	658,532	614,258	16,873	27,401
Health & Sanitation -							
Tipping fees	-	-	96,000	96,000	93,537	2,463	-
Hazard pick up	-	-	1,500	1,500	-	1,500	-
Lake Region Bulky Waste	27,208	-	100,000	127,208	133,393	(6,185)	-
Casco/Naples Transfer Station	-	-	92,500	92,500	92,430	70	-
	27,208	-	290,000	317,208	319,360	(2,152)	-
Recreation	46,143	36,603	104,506	187,252	109,418	-	77,834

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry Forwards	Budget Adjustments	Budget	Total Available	Actual	Balance Lapsed	Balance Carried
Public Works -							
Tarring	13,352	-	-	13,352	-	-	13,352
Highways and bridges	30,499	-	358,500	388,999	321,306	22,032	45,661
Town maintenance	3,976	-	68,550	72,526	69,592	1,783	1,151
	47,827	-	427,050	474,877	390,898	23,815	60,164
Education	-	-	6,077,083	6,077,083	6,077,083	-	-
Outside agencies -							
American Red Cross	-	-	750	750	750	-	-
Band concerts	-	-	2,300	2,300	2,250	50	-
COMM Health	-	-	6,000	6,000	6,000	-	-
Family Crisis Center	-	-	1,000	1,000	1,000	-	-
Fourth of July	-	-	8,000	8,000	12,550	(4,550)	-
Greater Bridgton Lakes Region	-	-	2,000	2,000	2,000	-	-
Historical Society	-	-	4,060	4,060	3,284	776	-
Lake Region Env Association	-	-	1,500	1,500	1,500	-	-
Lake Region Transit	-	-	2,931	2,931	-	2,931	-
Lake Region Television	-	-	13,000	13,000	13,000	-	-
Milfoil prevention program	-	-	5,000	5,000	5,000	-	-
Muddy River Sno-Seekers	-	-	2,160	2,160	2,160	-	-
Naples baseball/softball	-	-	3,340	3,340	3,340	-	-
Naples Main Street	-	-	2,000	2,000	2,000	-	-
Naples Public Library	-	-	72,000	72,000	70,008	1,992	-
Senior transportation	-	-	340	340	340	-	-

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry Forwards	Budget Adjustments	Budget	Total Available	Actual	Balance Lapsed	Balance Carried
Woodfords	-	-	300	300	300	-	-
PROP	-	-	5,000	5,000	5,000	-	-
Regional transportation	-	-	1,000	1,000	1,000	-	-
Save Sebago Cove	-	-	2,000	2,000	2,000	-	-
Sebago Lakes Region Center	-	-	2,000	2,000	2,000	-	-
Senior Congregate Meal Site	-	-	3,000	3,000	3,000	-	-
Southern Maine Agency on Aging	-	-	1,615	1,615	1,615	-	-
Tri County Mental Health	-	-	5,000	5,000	5,000	-	-
Western Maine Veteran	-	-	150	150	150	-	-
	-	-	146,446	146,446	145,247	1,199	-
County Tax	-	-	430,284	430,284	430,284	-	-
Overlay	8,525	-	125,131	133,656	-	133,656	-
Capital Improvement Projects							
Public safety study	-	-	35,000	35,000	-	-	35,000
Fire/salt surveilance	-	-	34,000	34,000	-	-	34,000
Dock additions	15,316	-	-	15,316	4,427	-	10,889
Gym walls	28,500	-	-	28,500	18,704	-	9,796
Ambulance mobile computer	326	-	-	326	-	-	326
Rec field parking lot paving	17,546	-	33,500	51,046	30,693	-	20,353

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	2009 Carry Forwards	Budget Adjustments	Budget	Total Available	Actual	Balance Lapsed	Balance Carried
Town office parking lot paving	43,965	-	-	43,965	29,282	-	14,683
2 IO Drill med kits	2,500	-	-	2,500	-	-	2,500
Consultant costs for dredging	4,283	-	-	4,283	-	-	4,283
	112,436	-	102,500	214,936	83,106	-	131,830
Transfers to other funds							
TIF	-	-	211,133	211,133	211,133	-	-
Capital reserve funds transfers	-	-	364,000	364,000	404,154	(40,154)	-
	-	-	575,133	575,133	615,287	(40,154)	-
TOTAL DEPARTMENTAL OPERATIONS	$262,144	$ 36,603	$ 9,566,359	$ 9,865,106	$ 9,427,562	$ 138,640	$ 298,904

See accompanying independent auditors' report.

SCHEDULE B

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2010

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash	$ -	$ -	$ 24,694	$ 24,694
Due from other funds	237,199	672,067	-	909,266
TOTAL ASSETS	$ 237,199	$ 672,067	$ 24,694	$ 933,960
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND EQUITY				
Fund balance:				
Designated for subsequent years' expenditures	237,199	672,067	24,694	933,960
Undesignated	-	-	-	-
TOTAL FUND EQUITY	237,199	672,067	24,694	933,960
TOTAL LIABILITIES AND FUND EQUITY	$ 237,199	$ 672,067	$ 24,694	$ 933,960

See accompanying independent auditors' report.

SCHEDULE C

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income	$ -	$ 2,796	$ 163	$ 2,959
Other	12,619	-	-	12,619
TOTAL REVENUES	12,619	2,796	163	15,578
EXPENDITURES	16,267	443,095	-	459,362
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(3,648)	(440,299)	163	(443,784)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	211,133	254,154	-	465,287
Operating Transfers (Out)	-	(3,925)	-	(3,925)
TOTAL OTHER FINANCING SOURCES (USES)	211,133	250,229	-	461,362
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	207,485	(190,070)	163	17,578
				-
FUND BALANCES, JULY 1	29,714	862,137	24,531	916,382
FUND BALANCES, JUNE 30	$237,199	$672,067	$ 24,694	$ 933,960

See accompanying independent auditors' report.

Special Revenue Funds

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

SCHEDULE D

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2010

	Downtown TIF	Route 302 TIF	Project Graduation	Totals
ASSETS				
Cash	$ -	$ -	$ -	$ -
Due from other funds	184,633	49,908	2,658	237,199
TOTAL ASSETS	$ 184,633	$ 49,908	$ 2,658	$ 237,199
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
FUND EQUITY				
Fund balance:				
Designated for subsequent years' expenditures	184,633	49,908	2,658	237,199
Undesignated	-	-	-	-
TOTAL FUND EQUITY	184,633	49,908	2,658	237,199
TOTAL LIABILITIES AND FUND EQUITY	$ 184,633	$ 49,908	$ 2,658	$ 237,199

See accompanying independent auditors' report.

SCHEDULE E

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2010

	Dowtown TIF	Route 302 TIF	Project Graduation	Totals
REVENUES	$ -	$ -	$ 12,619	$ 12,619
EXPENDITURES	-	5,000	11,267	16,267
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(5,000)	1,352	(3,648)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	167,461	43,672	-	211,133
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	167,461	43,672	-	211,133
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	167,461	38,672	1,352	207,485
FUND BALANCES, JULY 1	17,172	11,236	1,306	29,714
FUND BALANCES, JUNE 30	$184,633	$ 49,908	$ 2,658	$237,199

See accompanying independent auditors' report.

Capital Project Funds

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

SCHEDULE F

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2010

	Buildings	Building Improvements	Vehicles
ASSETS			
Cash	$ -	$ -	$ -
Due from other funds	105,818	30,624	384,918
TOTAL ASSETS	$ 105,818	$ 30,624	$ 384,918
LIABILITIES			
Due to other funds	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-
FUND EQUITY			
Fund balance:			
Designated for subsequent years' expenditures	105,818	30,624	384,918
TOTAL FUND EQUITY	105,818	30,624	384,918
TOTAL LIABILITIES AND FUND EQUITY	$ 105,818	$ 30,624	$ 384,918

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2010

	Machinery & Equipment	Infrastructure	Infrastructure Unclassified	Totals
ASSETS				
Cash	$ -	$ -	$ -	$ -
Due from other funds	9,352	79,226	62,129	672,067
TOTAL ASSETS	$ 9,352	$ 79,226	$ 62,129	$ 672,067
LIABILITIES				
Due to other funds	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	-	-	-	-
FUND EQUITY				
Fund balance:				
Designated for subsequent years' expenditures	9,352	79,226	62,129	672,067
TOTAL FUND EQUITY	9,352	79,226	62,129	672,067
TOTAL LIABILITIES AND FUND EQUITY	$ 9,352	$ 79,226	$ 62,129	$ 672,067

See accompanying independent auditors' report.

SCHEDULE G

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2010

	Buildings	Building Improvements	Vehicles
REVENUES	$ 335	$ 106	$ 1,220
EXPENDITURES	-	9,198	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	335	(9,092)	1,220
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	15,000	40,154	56,000
Operating Transfers Out	-	(3,925)	-
TOTAL OTHER FINANCING SOURCES (USES)	15,000	36,229	56,000
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	15,335	27,137	57,220
FUND BALANCES, JULY 1	90,483	3,487	327,698
FUND BALANCES, JUNE 30	$105,818	$ 30,624	$384,918

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2010

	Machinery & Equipment	Infrastructure	Infrastructure Unclassified	Totals
REVENUE	$ 30	$ 870	$ 235	$ 2,796
EXPENDITURES	-	369,237	64,660	443,095
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	30	(368,367)	(64,425)	(440,299)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,500	130,000	10,500	254,154
Operating Transfers Out	-	-	-	(3,925)
TOTAL OTHER FINANCING SOURCES (USES)	2,500	130,000	10,500	250,229
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	2,530	(238,367)	(53,925)	(190,070)
FUND BALANCES, JULY 1	6,822	317,593	116,054	862,137
FUND BALANCES, JUNE 30	$ 9,352	$ 79,226	$ 62,129	$ 672,067

See accompanying independent auditors' report.

Permanent Funds

To account for assets held by the Town of Naples in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

1. Cemetery Perpetual Care – Transactions involving the perpetual care of the public cemetery.

SCHEDULE H

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2010

	Cemetery Perpetual Care	Totals
ASSETS		
Cash	$ 24,694	$ 24,694
Investments	-	-
TOTAL ASSETS	$ 24,694	$ 24,694
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	$ -	$ -
TOTAL LIABILITIES	-	-
FUND EQUITY		
Fund balance:		
Designated for subsequent years' expenditures	24,694	24,694
Undesignated	-	-
TOTAL FUND EQUITY	24,694	24,694
TOTAL LIABILITIES AND FUND EQUITY	$ 24,694	$ 24,694

See accompanying independent auditors' report.

SCHEDULE I

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Cemetery Perpetual Care	Totals
REVENUE		
Investment income	$ 163	$ 163
Other	-	-
TOTAL REVENUES	163	163
EXPENDITURES	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	163	163
FUND BALANCES, JULY 1	24,531	24,531
FUND BALANCES, JUNE 30	$ 24,694	$ 24,694

See accompanying independent auditors' report.

General Capital Assets

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

SCHEDULE J

TOWN OF NAPLES, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2010

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
General Government	$ 17,789	$ 530,510	$ 124,017	$ -	$ 672,316
Public Safety	67,602	472,975	2,084,865	-	2,625,442
Public Works	-	-	-	12,783,558	12,783,558
Recreation	-	129,039	45,195	-	174,234
Town-Wide	956,220	1,791,533	14,050	-	2,761,803
Total General Capital Assets	1,041,611	2,924,057	2,268,127	12,783,558	19,017,353
Less: Accumulated Depreciation		(1,065,770)	(1,583,293)	(10,784,436)	(13,433,499)
Net General Capital Assets	$ 1,041,611	$ 1,858,287	$ 684,834	$ 1,999,122	$ 5,583,854

See accompanying independent auditors' report.

TOWN OF NAPLES, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2010

	General Capital Assets 7/1/09	Additions	Deletions	General Capital Assets 6/30/10
General Government	$ 672,316	$ -	$ -	$ 672,316
Public Safety	2,625,442	-	-	2,625,442
Public Works	12,783,558	-	-	12,783,558
Recreation	174,234	-	-	174,234
Town-Wide	2,011,803	750,000	-	2,761,803
Total General Capital Assets	18,267,353	750,000	-	19,017,353
Less: Accumulated Depreciation	(12,967,513)	(465,986)	-	(13,433,499)
Net General Capital Assets	$ 5,299,840	$ 284,014	$ -	$ 5,583,854

See accompanying independent auditors' report.

UNPAID TAX LIST

BANKRUPTCY NOTICE

For any property listed here as may be the subject of bankruptcy proceeding, please be advised that this notification is for the sole purpose of giving public notice of the outstanding assessed by the town against such property, and further by publication of this notice, the town is not seeking to enforce, perfect or otherwise collect outstanding taxes assessed against such properties.

NAME	YEAR	BALANCE
A2M DEVELOPMENT GROUP, LLC	2011	805.18
A2M DEVELOPMENT GROUP, LLC	2011	793.81
A2M ENERGY GROUP	2011	6,777.91
ADAMS, ELIZABETH	2011	310.88
ADAMS, KEVIN	2011	5,024.80
ADAMS, KRISTEN L.	2011	205.76
AJEMIAN, EDWARD	2011	2,131.00
AJEMIAN, EDWARD F.	2011	639.02
ALLEN LAND CO. LLC	2011	12,083.77
ALLEN, JAMES	2011	814.31
ALLEN, JAMES C.	2011	2,688.99
ALLEN, SHANNON	2011	521.67
ALLISON, SEAN P.	2011	1,293.38
AMERICAN HOLDINGS INC.	2011	3,851.37
AMES, SHAWN	2011	100.04
AMVEST CAPITAL, LLC	2011	138.81
AMVEST CAPITAL, LLC	2011	147.09
AMVEST CAPITAL, LLC	2011	138.42
AMVEST CAPITAL, LLC	2011	146.16
AMVEST CAPITAL, LLC	2011	141.05
AMVEST CAPITAL, LLC	2011	144.53
AMVEST CAPITAL, LLC	2011	143.61
ANDERSON, CHARLES	2011	851.00
ANDERSON, CHARLES H.	2011	259.48
ANDERSON, ROBERT	2011	1,810.78
ANDREWS MICHAEL	2011	2,862.29
ANDREWS, SYLVIA	2011	411.23
AREL, LEON SR.	2011	216.63
ATTIANESE, SUSAN E.	2011	713.59
AUCLAIR, L. RICHARD	2011	4,800.31
BARKER, PAUL L.	2011	1,603.39
BARKER, PAUL L.	2011	1,087.50
BASSETT, ERNEST K.	2011	80.11
BELL, DAWN M.	2011	888.93
BELL, TROY	2011	272.16
BELYEA, STEVE	2011	340.14
BENNETT, H. PATRICIA ET AL	2011	1,139.55
BENNETT, HUGH A	2011	680.56
BENNETT, JAMES	2011	300.00
BENNETT, WILLIAM	2011	233.75
BERKELEY, JOHN D.	2011	232.57
BERNSTEIN, KEITH	2011	983.40
BERNSTEIN, KEITH	2011	301.60
BLAKE, BEVERLY A.	2011	1,519.01

BLAKE, PETER	2011	1,751.48
BLANKENSHIP, MARK	2011	349.86
BOISVERT, ROBIN	2011	682.42
BOLLES, DAVID G.	2011	1,889.90
BOSWORTH, THEODORE R. II	2011	2,088.81
BOUCHER, LINDA	2011	89.92
BOUTILIER, DAN & KAREN	2011	1,529.74
BOXER, DEBORAH	2011	209.49
BRADBURY, REX A.	2011	670.29
BRADY, PATRICK, TRUSTEE	2011	15.33
BRAY'S BREWING CO. INC.	2011	1,890.12
BRAY'S BREWING CO. INC.	2011	4,747.89
BROWER, ANDREA C.	2011	417.31
BROWER, HOWARD S.	2011	116.97
BROWER, MIRIAM	2011	490.32
BROWER, MIRIAM	2011	522.88
BROWN, GEOFFREY	2011	1,303.16
BROWN, KAREN L.	2011	595.08
BROWN, LINDA J.	2011	555.96
BROWN, RICHARD	2011	2,009.51
BRYANT, DAWN	2011	1.70
BSS TRUST	2011	301.60
BSS TRUST	2011	359.60
BURDICK, NANCY A.	2011	1,244.12
BURKE, JOHN J. JR.	2011	2,178.02
BURKE, JOHN J. JR.	2011	3,661.08
BURNHAM, ROBERT ET AL	2011	2,699.61
CALILEO, BRIAN C.	2011	1,564.48
CAMPBELL, KENNETH C.	2011	202.20
CANNON, CYNTHIA L.	2011	32.32
CANNON, MARC	2011	83.71
CANTIN, RICHARD J.	2011	1,037.33
CAPOZZI, ERNEST P.	2011	457.04
CARDONE, JEFFREY	2011	475.74
CARR, SHAWN P	2011	335.05
CARRUTHERS, MARY E.	2011	1,283.78
CASELLO, DAVID	2011	2,859.24
CASH, JEFF	2011	96.92
CAUSEWAY INC.	2011	.59
CBJ PROPERTIES INC.	2011	1,707.55
CBJ PROPERTIES INC.	2011	34.17
CBJ PROPERTIES INC.	2011	334.54
CBJ PROPERTIES INC.	2011	381.87
CBJ PROPERTIES INC.	2011	334.31
CEDARQUIST, DAVID	2011	366.10
CEDARQUIST, DAVID	2011	277.60
CEDARQUIST, DAVID A.	2011	395.05
CEDARQUIST, DAVID N.	2011	2,251.51
CHALUPA, BRET .	2011	91.52
CHARLES FERNALD LIVING TRUST	2011	686.64
CHURCHILL, KEVIN	2011	798.33
CIZMAR, WILLIAM	2011	799.45
CLARK, ROBERT	2011	612.87
CLARK, W.P. & SONS HOME BUILDERS INC	2011	142.41
CLARKE, THOMAS	2011	734.70
CLINTON, MARK D.	2011	1,874.45
CLINTON, MARK D.	2011	159.03

CLINTON, MARK D.	2011	155.90
COHEN, ARNOLD	2011	1,435.28
CONANT, JEFFREY	2011	430.36
CONANT, JEFFREY	2011	570.19
CONNOLLY, PATRICK E.	2011	1,014.41
COVILL, ARDELL	2011	1,394.42
CRAMER, GARY	2011	1,144.07
CROTEAU, LANCE M.	2011	817.81
CROWLEY, JOHN M.	2011	534.30
D & L DEVELOPMENT CORP	2011	259.69
D & L DEVELOPMENT CORP	2011	1,517.74
DAIGLE, CHARLOTTE	2011	985.77
DANA, DUNCAN JR.	2011	737.68
DEANGELIS, RALPH	2011	931.42
DEANGELIS, RALPH	2011	2,564.60
DEANGLEIS, RALPH M.	2011	1,713.48
DECAMP, DONALD D.	2011	1,256.61
DECESERE, LORI	2011	108.97
DELANEY, JEFFREY M.	2011	3,633.53
DELGRECO, CHARLES	2011	405.27
DESBIENS, DOUGLAS	2011	208.08
DIBURRO, LAWRENCE	2011	2,560.97
DILUISO, JEFFREY	2011	218.54
DINGLEY, RAYMOND	2011	487.20
DOGGETT, ESTER	2011	1,810.91
DOHERTY, CHARLES W.	2011	796.94
DOLLOFF, TOD	2011	1,190.88
DONOGHUE, MICHAEL	2011	5,431.87
DOUCETTE, DANIEL R.	2011	647.24
DOUCETTE, JOSHAU	2011	7,095.35
DRAKE LLC	2011	1,363.58
DUNN, THERESA M.	2011	9.05
DUQUETTE, PAUL	2011	693.84
DWYER, SEAN & WENDY	2011	1,140.60
DYER, SCOTT	2011	148.48
DZIAMA, GARY M.	2011	11.13
EDWARD H. WINIKER TRUST	2011	3,517.08
EDWARDS, STEPHEN A.	2011	2,413.86
EGGERT, EDWARD	2011	1,730.59
EMERY, LOUIS G	2011	776.49
ESPEAGNETTE, BETTE-JEAN	2011	1,270.87
ESTES, CARLTON L.	2011	308.56
FAGAN, VALERIE A.	2011	459.36
FIDLER, WILLIAM P	2011	73.31
FINLAY, PETER	2011	3,115.35
FLICK, ZEYNA	2011	115.15
FORD, JAMES T.	2011	163.30
FOWLERS, THE OUTBACK STORE INC	2011	934.64
FOX, STEPHEN	2011	160.73
FRISCH NAPLES REALTY TRUST	2011	5,260.80
FRISCH NAPLES REALTY TRUST	2011	867.68
FRITZ, MARCIA F.	2011	452.03
FROST, BETH M.	2011	1,603.22
GADBOIS, SEAN	2011	339.90
GAILLARD, ANDREW P.	2011	264.60
GANGI, CHRISTOPHER	2011	2.74
GANGI, CHRISTOPHER C.	2011	2.78

GARRON, JANE H ET AL	2011	897.14
GARRON, JUSTIN	2011	268.48
GAZEBO TEES	2011	3,461.51
GEDNEY, ROBERT	2011	527.72
GIBSON, ANDREW	2011	469.08
GIBSON, ANDREW M.	2011	2,171.58
GILCOTT, LINDA	2011	587.81
GOODWIN, JILLIAN	2011	259.80
GOODWIN, JULIE A.	2011	1,433.60
GORDON, BEVERLY J.	2011	618.16
GOSSELIN, LINDA CIALDEA	2011	1,185.14
GOUPIL, RHONDA M.	2011	1,313.92
GRADY, BRIAN W.	2011	1,487.87
GRAHAM, BEATRICE B.	2011	2,847.76
GRAVES, LLOYD	2011	1,009.34
GRAY, BEVERLY A.	2011	755.36
GREGG, JENNIFER	2011	915.24
GREGG, JENNIFER A	2011	525.61
GROVER, JEFFREY	2011	2.91
H3 DEVELOPMENT LLC	2011	290.23
H3 DEVELOPMENT LLC	2011	287.22
H3 DEVELOPMENT LLC	2011	272.16
H3 DEVELOPMENT LLC	2011	280.02
H3 DEVELOPMENT LLC	2011	272.16
H3 DEVELOPMENT LLC	2011	312.74
H3 DEVELOPMENT LLC	2011	294.64
H3 DEVELOPMENT LLC	2011	299.98
H3 DEVELOPMENT LLC	2011	279.56
H3 DEVELOPMENT LLC	2011	292.78
H3 DEVELOPMENT LLC	2011	291.16
H3 DEVELOPMENT LLC	2011	282.11
H3 DEVELOPMENT LLC	2011	277.62
H3 DEVELOPMENT LLC	2011	762.63
HAIGHT, TIMOTHY	2011	1,503.55
HALE, ROLAND	2011	289.07
HALE, ROLAND	2011	299.28
HALE, ROLAND	2011	424.56
HALE, ROLAND	2011	586.99
HALE, ROLAND	2011	382.80
HALE, ROLAND	2011	327.12
HALE, ROLAND	2011	375.84
HALE, ROLAND	2011	310.88
HALE, ROLAND	2011	294.64
HALE, ROLAND	2011	322.48
HALE, ROLAND	2011	375.84
HALE, ROLAND	2011	322.48
HALE, ROLAND W.	2011	273.91
HALE, ROLAND W.	2011	349.77
HAMLIN, JAMES	2011	631.39
HANGEN, LYNNE P.	2011	2,387.70
HANSON, STEVEN	2011	994.14
HERBSTER, JONATHAN	2011	1,447.71
HILL, BRUCE	2011	160.09
HILL, CRAIG	2011	160.47
HISTORIC MAINE PROPERTIES LLC	2011	71.22
HISTORIC MAINE PROPERTIES LLC	2011	6,816.05
HOCKNEY, JILL ANNE	2011	1,511.28

HODGDON, KEITH	2011	1,374.85
HOME SWEET HOME APARTMENTS LLC	2011	370.50
HOYT, PHYLLIS	2011	401.60
HUNTER RIDGE, LLC	2011	1,014.30
HURTEAU, EUGENE	2011	300.59
HURTEAU, NATHANIEL	2011	287.22
JACKSON, WAYNE	2011	417.07
JANELLE, PIERE	2011	1,971.27
JEFFORDS, MELVIN L.	2011	473.48
JEWETT, NORMAN S	2011	1,336.98
JMH REALTY TRUST	2011	917.25
JOHNSON, SHARON	2011	322.02
JORDAN, RODNEY	2011	8,625.98
JORDAN, RODNEY D	2011	556.80
JUDKINS, DEBRA E.	2011	1,282.72
JUERGENS, MICHAEL	2011	205.27
JUERGENS, MICHAEL S	2011	215.61
KALEEL, GAIL	2011	1,335.61
KALLANDER, PETER	2011	209.69
KEEFE, WILLIAM F.	2011	1,346.76
KEENE, ALVIN G.	2011	304.15
KEINATH, CHARLES	2011	25.27
KEINATH, CHARLES W. ET AL	2011	171.85
KELLY, LOIS	2011	141.91
KENT, DAVID W.	2011	2,358.31
KENT, DOUGLAS W.	2011	827.94
KERRI-ROSE LLC	2011	1,360.10
KERRI-ROSE LLC	2011	1,068.94
KERRI-ROSE LLC	2011	429.64
KNIGHT, ERIC R.	2011	2,149.90
KNIGHT, ERIC R.	2011	1,593.85
KOKARAS, JUNE	2011	740.26
KROC, RUDOLPH	2011	1,208.78
KROC, RUDOLPH J.	2011	3,146.96
LAKEVIEW HOMEOWNERS ASSOC	2011	6.76
LAUGHLIN, DAVID M	2011	3,474.03
LEAVITT, MARIAN L.	2011	514.45
LEGERE, CATHERINE	2011	1,278.12
LEHANE, CHERYL A. TRUSTEE	2011	1,726.16
LEMELIN, MICHAEL	2011	2,643.82
LEONARD, DANIEL	2011	2.72
LIBBY, WILLIAM	2011	396.02
LICHOULAS, ALBERT A.	2011	227.94
LINCOLN, ALICIA MELLO	2011	201.73
LISTER, DAVID C.	2011	388.35
LITTLE, CHRISTOPHER TRUSTEE	2011	2,528.49
LONDON, JEFFREY	2011	387.94
LONGLEY HOLDING LLC	2011	209.96
LONGLEY, ANTHONY	2011	780.34
LONGLEY, ANTHONY	2011	859.59
LONGLEY, ANTHONY	2011	573.54
LONGLEY, ANTHONY	2011	296.96
LONGLEY, ANTHONY	2011	211.70
LONGLEY, DANI	2011	372.36
LORD, DANNY	2011	551.17
LORD, SANDRA	2011	172.42
LORRAIN, LISA	2011	851.35

LOWMAN, CHRISTOPHER	2011	436.32
MACDONALD, ARTHUR J.	2011	154.44
MADISON HEIGHTS ASSOC	2011	306.94
MADISON HEIGHTS ASSOC	2011	294.18
MADISON HEIGHTS ASSOC	2011	272.95
MADISON HEIGHTS ASSOC	2011	293.25
MADISON HEIGHTS ASSOC	2011	288.61
MADWILL REALTY TRUST	2011	415.16
MAGUIRE, ELMER W.	2011	54.70
MAGUIRE, GRACE H.	2011	56.46
MALACRIA, FRANK	2011	158.33
MANDEVILLE, LOUIS	2011	2,391.51
MARSHALL, LANCE A.	2011	766.33
MARSHALL, RONALD B.	2011	1,739.15
MARSTON, JOHN E. SR	2011	600.87
MARSTONS TREE SERVICE	2011	3,566.98
MAZZAGLIA, BARRY	2011	582.67
MAZZAGLIA, BARRY TRUSTEE	2011	13,906.94
MCCARTHY, JOHN	2011	2,692.15
MCCARTHY, ROBERT P	2011	541.13
MCCAULEY, LINDA	2011	291.16
MCCAULEY, LINDA	2011	145.58
MCCAULEY, LINDA	2011	143.49
MCCAULEY, LINDA	2011	144.07
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	140.71
MCCAULEY, LINDA	2011	152.31
MCCAULEY, LINDA	2011	144.07
MCCAULEY, LINDA	2011	144.88
MCCAULEY, LINDA	2011	145.12
MCCAULEY, LINDA	2011	145.12
MCCAULEY, LINDA	2011	152.31
MCCAULEY, LINDA	2011	149.87
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	1,808.57
MCCAULEY, LINDA	2011	148.25
MCCAULEY, LINDA	2011	148.25
MCCAULEY, LINDA	2011	143.84
MCCAULEY, LINDA	2011	150.57
MCCAULEY, LINDA	2011	148.36
MCCOY, JAMES	2011	496.09
MCDONALD, MELISSA	2011	313.20
MCDONOUGH, JOHN	2011	1,317.44
MCEVOY, JOHN T., TRUSTEE	2011	1,155.62
MCGOWEN, DAVID	2011	202.40
MCGRATH, DEBRA, TRUSTEE	2011	497.34
MCKELLAR, DIANE R, TRUSTEE	2011	8,434.33
MCLAUGHLIN, LORRAINE	2011	913.57
MCLAURIN, MINDY	2011	664.64
MCQUADE, JOANNE E.	2011	650.48
MEEHAN, JAMES	2011	1,781.78
MELLO LINCOLN, ALICIA	2011	200.45
METTIVIER, JOSEPH C. II	2011	430.74

MEYERS, CHARLES	2011	983.69
MGM DEVELOPMENT	2011	358.97
MILLER, GARY	2011	139.47
MILLER, GARY	2011	63.14
MILLER, GARY	2011	66.09
MILLER, GARY	2011	60.65
MILLER, GARY	2011	60.20
MILLER, GARY	2011	59.95
MILLER, GARY	2011	59.90
MILLER, GARY	2011	85.39
MILLER, GARY	2011	69.88
MILLER, GARY	2011	64.09
MILLER, GARY	2011	61.30
MILNER, ROBERT E.	2011	4.46
MINNICOZZI, CHRISTINA B.	2011	153.40
MORGAN, JEFFREY C.	2011	202.20
MORRILL, THERESA	2011	2,575.20
MORRISON, WILLIAM E.	2011	40.78
MORTON, CHARLES A.	2011	917.21
MORTON, CHARLES A.	2011	1,663.12
MORTON, JOSHUA	2011	1,162.88
MORTON, LORI A	2011	863.47
MOYNIHAN, CHRISTOPHER	2011	4.39
MURPHY, JENNIFER	2011	247.00
NAPLES REDEVELOPMENT LLC	2011	3,132.48
NAPLES SELF STORAGE	2011	5,333.54
NASH, PAUL	2011	99.68
NASH, PAUL	2011	4,015.78
NATALE, DEBORAH	2011	103.50
NEAULT, ROBERT M.	2011	2,148.76
NELSON, CONNIE R.	2011	1,235.38
NELSON, DOUGLAS	2011	4,315.83
NEW WINCHESTER NATURE PRESERVE	2011	292.32
NEW WINCHESTER NATURE PRESERVE	2011	1,212.20
NEW WINCHESTER NATURE PRESERVE	2011	946.56
NEWCOMB, STEPHEN	2011	291.39
O'CONNELL, MICHAEL J JR	2011	1,210.97
O'CONNOR, JAMES J JR	2011	565.46
OCTOBER LANE, LLC	2011	2,554.43
OLD SOUR HOLDINGS LLC	2011	1,648.27
O'LEARY, TIMOTHY	2011	3.81
OUELLETTE, STANLEY, TRUSTEE	2011	1,828.09
P & K SAND & GRAVEL	2011	696.00
P & K SAND & GRAVEL INC	2011	1,339.80
P & K SAND & GRAVEL INC	2011	1,078.09
P & K SAND & GRAVEL INC	2011	1,284.12
PALANZA, RICHARD	2011	2,016.47
PATRIOTTI, ROSA	2011	672.69
PATTI, JAMES	2011	1,320.28
PATTISON, RICHARD, TRUSTEE	2011	1,076.92
PAUL, DONALD M.	2011	3.99
PERRY, GORDON E	2011	1,529.24
PIATTONI, JOHN	2011	1,369.41
PIERCE, DANIEL H	2011	1,032.61
PIERCE, NANCY	2011	124.71
PINKHAM, PETER	2011	1,248.42
PINKHAM, PETER ALLEN	2011	59.04

PIONEER CAPITAL CORPORATION	2011	886.97
PLISKOWSKI, ELLEN M	2011	287.98
PLUMMER, C BRUCE	2011	1,078.32
PLUMMER, C BRUCE	2011	3,545.26
PLUMMER, C BRUCE	2011	1,901.31
POLK, HOLLY	2011	1,394.94
POLLAND, G MICHAEL	2011	205.32
POLLAND, G MICHAEL	2011	1,805.00
POOL, CLAIRE	2011	781.33
PORTER, BRIAN N	2011	910.53
PORTER, STEVEN	2011	290.46
POTTER, JOYCE T	2011	3,824.20
POWERS, PETER	2011	1,964.46
PUTNAM, JASON	2011	150.57
PUTNAM, JASON K	2011	524.15
RAY, RICHARD	2011	840.73
RECREATIONAL PRODUCTS, INC	2011	1,732.46
REINHARD, CANDICE M	2011	803.67
REINHARD, PETER	2011	162.40
REINHARD, PETER	2011	1,330.82
REINHART, ROBERT	2011	956.56
RFM, LLC	2011	899.42
RFM, LLC	2011	226.20
RICHARDS, ALTON	2011	290.00
RILEY, WILLIAM	2011	350.68
ROBBINS, PAM	2011	1,684.87
ROBINSON, BRIAN	2011	220.35
ROGERS, CAROL	2011	758.47
ROSSETTI, ANTHONY R	2011	749.16
ROSSI, KRISTIN	2011	811.68
ROTONDO-CUMMINGS, DONNA	2011	1,307.60
RUBINOFF, STUART	2011	183.05
RUBINOFF, STUART R	2011	268.89
RUSAKOVICH, RAYMOND JR	2011	1,677.21
RUTLAND, MARK	2011	1,004.49
RUTLAND, MARK	2011	818.66
SALALAYKO, LINDA	2011	259.81
SAWYER, ASTRID P	2011	364.91
SCARF, JEFFREY C	2011	1,480.51
SCIUKA, ADOLFAS	2011	79.66
SECORD, LAWRENCE A JR	2011	1,399.84
SECRETARY OF HUD	2011	998.67
SEEBERGER, KARSTEN SWEN	2011	25.91
SHAW, GAIL	2011	151.03
SHERMAN, PHYLLIS	2011	80.11
SHIELDS, EILEEN	2011	535.02
SHIELDS, ERIN	2011	504.18
SHIELDS, J R	2011	3,780.31
SHIELDS, KATHERINE	2011	6.27
SIEMIANOWSKI, JAMES J	2011	855.73
SIMPKINS, ALBERT F III	2011	145.77
SIPP, WILLIAM C	2011	123.21
SMALL, TROY M	2011	667.71
SMITH, ARTHUR	2011	2,997.01
SMITH, EDWARD F	2011	917.25
SMITH, EDWARD F JR	2011	397.81
SMITH, FREDERICK TRUSTEE	2011	1,218.04

SMITH, GARY & BRENDA	2011	252.38
SMITH, MARK S	2011	1,638.22
SMITH, WILLIAM	2011	217.74
SOUTHRIDGE DEVELOPMENT CORP	2011	253.56
SOUTHRIDGE DEVELOPMENT CORP	2011	253.56
SPENCER, K ALTON	2011	1,552.86
SPENCE K ALTON	2011	210.89
SPICER, RICHARD H	2011	590.48
SPINZOLA, DANIEL G	2011	1,275.07
SPRAGUE, SUSAN	2011	581.74
ST JOCK, NANCY L	2011	1,350.83
ST PIERRE, VICOTRIA	2011	1,384.84
STAUFFER, RICHARD T	2011	6,084.22
STEEVES, MICHAEL A	2011	982.98
STEINER, RICHARD F	2011	698.57
STETSON, DAVID	2011	2,593.55
SWAIM, KAREN	2011	150.80
THIBEAULT, JAMES	2011	1,056.56
THOMPSON, JOHN ESTATE OF ET AL	2011	40.05
THOMPSON, NEAL	2011	1,279.53
THOMPSON, PATRICIA	2011	287.04
TIBBERT, JON L	2011	87.77
TINSLEY, SELINA	2011	905.69
TOMKUS, DONALD	2011	221.09
TOMKUS, DONALD A	2011	1,161.68
TORRES, DAVID J	2011	95.58
TOTTLE, KERRY M	2011	1,490.73
TURCOTTE, HENRY	2011	312.74
TURCOTTE, HENRY	2011	347.77
TURCOTTE, HENRY P JR	2011	2,728.66
TURNBULL, DAVID S	2011	1,161.91
ULMSCHNEIDER, CHARLES H	2011	51.04
ULMSCHNEIDER, MICHAEL	2011	159.03
ULMSCHNEIDER, MICHAEL	2011	159.03
VACCHIANO, TRACY A	2011	1,032.38
VALONIS, RONALD P	2011	171.65
VASAPOLLI, STEPHEN J	2011	278.63
VAUGHN, DAVID	2011	192.10
VILLACCI, THOMAS P	2011	3.38
WAKEMAN, STIENA K	2011	1,134.92
WALKER, DEAN	2011	1,233.22
WARREN, JOHN R	2011	1,209.73
WATERHOUSE, DANIEL	2011	338.72
WATERMAN, JEFFREY L	2011	1,202.37
WEDGE, HALE	2011	921.48
WEEKS, CALVIN L	2011	2,428.81
WEESE, WILLIAM	2011	3,861.40
WELCH, JANICE A	2011	958.79
WELCH, JANICE A	2011	298.63
WERNER, MILTON K	2011	1,661.73
WESCOTT, DENISE	2011	1,459.74
WEST SHORE ACRES	2011	155.79
WEST SHORE ACRES	2011	1,792.08
WEST SHORE ACRES	2011	260.68
WEST SHORE ACRES	2011	155.79
WEST SHORE ACRES	2011	177.26
WEST SHORE ACRES	2011	135.71

WEST SHORE ACRES	2011	260.68
WHITTEMORE, WARNER	2011	1,833.99
WILCOX, TAMARA L	2011	127.61
WILEY, BRUCE	2011	400.63
WILLETTE, DAVID L	2011	589.89
WILLWERTH, ELIZABETH V	2011	468.71
WINCHESTER NATURE PRESERVE	2011	618.28
WINCHESTER NATURE PRESERVE	2011	243.60
WINCHESTER NATURE PRESERVE	2011	310.88
WINSLOW, BRIAN	2011	228.40
WINSLOW, MELVIN A	2011	179.01
WISWELL, EDWARD B	2011	96.28
WOODSTONE PROPERTIES LLC	2011	797.53
WOOSTER, EARL L III	2011	.24
ZEA, ALISON	2011	660.10
TOTAL		**499,436.60**

ADAMS, ELIZABETH	2010	248.85
ADAMS, KEVIN O.	2010	5,025.93
ADAMS, KRISTEN L.	2010	258.22
AJEMIAN, EDWARD	2010	781.22
AJEMIAN, EDWARD F.	2010	686.87
ALLEN LAND CO. LLC	2010	12,009.78
ANDERSON, CHARLES	2010	862.12
ANDERSON, CHARLES H	2010	311.35
ANDERSON, ROBERT	2010	1,811.69

ANDREWS, MICHAEL	2010	2,886.47
ANDREWS, SYLVIA H.	2010	41.16
AUCLAIR, L. RICHARD	2010	4,769.43
BARKER, PAUL L.	2010	1,602.12
BARKER, PAUL L.	2010	1,130.55
BELL, TROY	2010	323.86
BENNETT, H. PATRICIA ET AL	2010	311.49
BENNETT, HUGH A	2010	210.91
BERNSTEIN, KEITH	2010	1,073.51
BOISVERT, ROBIN	2010	57.47
BOLLES, DAVID G.	2010	872.25
BROWN, KAREN L.	2010	374.75
CAMPBELL, KENNETH C.	2010	96.31
CANTIN, RICHARD J.	2010	539.86
CAPOZZI, ERNEST P.	2010	506.80
CARRUTHERS, MARY E.	2010	1,290.30
CASELLO, DAVID	2010	3,462.73
CASH, JEFF	2010	116.14
CONANT, JEFFREY	2010	480.40
CONANT, JEFFREY	2010	580.48
CONNOLLY, PATRICK E.	2010	1,051.33
COVILL, ARDELL	2010	1,399.80
CROWLEY, JOHN M.	2010	583.24
CUMMINGS, JAMES	2010	1,114.49
D & L DEVELOPMENT CORP	2010	311.58
D & L DEVELOPMENT CORP	2010	1,274.93
DEANGELIS, RALPH	2010	976.20
DEANGELIS, RALPH	2010	1,749.83
DECESERE, LORI	2010	127.95
DREW, CAROLYN	2010	949.79
EGGERT, EDWARD	2010	1,732.38
EMERY, LOUIS G	2010	261.08
FAGAN, VALERIE A.	2010	509.09
FLICK, ZEYNA	2010	168.59
FOX, STEPHEN	2010	86.00
FRISCH NAPLES REALTY TRUST	2010	2,725.23
FRISCH NAPLES REALTY TRUST	2010	37.10
FROST, BETH M.	2010	1,606.37
GAZEBO TEES	2010	2,646.49
GEDNEY, ROBERT	2010	542.27
GILCOTT, LINDA	2010	45.33
GORDON, BEVERLY J.	2010	597.63
GOUPIL, RHONDA M.	2010	1,320.15

GRADY, BRIAN W.	2010	1,526.73
GRAVES, LLOYD	2010	1,053.20
HAMLIN, JAMES	2010	497.07
KALEEL, GAIL	2010	1,262.72
KEEFE, WILLIAM F.	2010	1,120.49
KEENE, ALVIN G.	2010	355.54
KENT, DAVID W.	2010	409.79
KNIGHT, ERIC R.	2010	5,066.56
LAKES REGION INVESTMENTS, LLC	2010	712.23
LAUGHLIN, DAVID M	2010	3,606.51
LEGERE, CATHERINE	2010	1,284.68
LICHOULAS, ALBERT A.	2010	280.13
LITTLE, CHRISTOPER TRUSTEE	2010	178.52
LORD, SANDRA	2010	225.16
MACDONALD, ARTHUR J.	2010	207.14
MARSHALL, LANCE A.	2010	778.33
MARSHALL, RONALD B.	2010	1,463.25
MARSTON, JOHN E. SR	2010	413.98
MARSTONS TREE SERVICE	2010	1,148.27
MAZZAGLIA, BARRY	2010	631.10
MAZZAGLIA, BARRY ,TRUSTEE	2010	13,813.56
MCCARTHY, JOHN	2010	2,558.71
MCCARTHY, ROBERT P	2010	336.52
MCCAULEY, LINDA	2010	342.68
MCCAULEY, LINDA	2010	198.65
MCCAULEY, LINDA	2010	196.58
MCCAULEY, LINDA	2010	197.16
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	193.83
MCCAULEY, LINDA	2010	205.30
MCCAULEY, LINDA	2010	197.16
MCCAULEY, LINDA	2010	197.96
MCCAULEY, LINDA	2010	198.19
MCCAULEY, LINDA	2010	198.19
MCCAULEY, LINDA	2010	205.30
MCCAULEY, LINDA	2010	202.89
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	1,843.93
MCCAULEY, LINDA	2010	201.29
MCCAULEY, LINDA	2010	201.29
MCCAULEY, LINDA	2010	196.93
MCCAULEY, LINDA	2010	203.58

MCCAULEY, LINDA	2010	201.41
MCDONOUGH, JOHN	2010	1,323.58
MCGOWAN, DAVID	2010	220.45
MCKELLAR, DIANE R. ,TRUSTEE	2010	8,364.82
MEEHAN, JAMES	2010	440.85
METIVIER, JOSEPH C. II	2010	480.75
MEYERS, CHARLES	2010	628.86
MITCHELL, COREY J	2010	1,380.17
MORGAN, JEFFREY C.	2010	56.71
MORTON, CHARLES A.	2010	339.91
MORTON, LORI A	2010	908.93
MURPHY, JENNIFER	2010	298.96
NAPLES REDEVELIOPMENT LLC	2010	3,153.75
NAPLES SELF STORAGE	2010	3,361.86
NELSON, CONNIE R.	2010	1,242.45
NELSON, DOUGLAS	2010	4,290.05
O'CONNELL, MICHAEL J. JR.	2010	1,225.67
P & K SAND & GRAVEL	2010	743.21
P & K SAND & GRAVEL INC	2010	1,121.26
P & K SAND + GRAVEL INC.	2010	1,325.08
PALANZA, RICHARD	2010	478.76
PALANZA, RICHARD	2010	2,049.71
PATTISON, RICHARD, TRUSTEE	2010	1,120.10
PIERCE, NANCY	2010	177.99
PINKHAM, PETER	2010	1,289.73
PLUMMER, C. BRUCE	2010	49.36
PLUMMER, C. BRUCE	2010	3,562.21
POTTER, JOYCE T.	2010	2,822.03
POWERS, PETER	2010	1,510.74
RICHARDS, ALTON	2010	341.54
RILEY, WILLIAM	2010	401.56
ROBINSON, BRIAN	2010	272.68
ROGERS, CAROL	2010	762.52
RUBINOFF, STUART	2010	235.72
RUBINOFF, STUART R.	2010	320.64
RUSAKOVICH, RAYMOND JR.	2010	1,679.58
SAWYER, ASTRID P.	2010	16.73
SCARF, JEFFREY C.	2010	1,680.05
SECORD, LAWRENCE A. JR.	2010	1,439.50
SIMPKINS, ALBERT F III	2010	199.50
SMITH, EDWARD F. JR.	2010	320.06
SMITH, WILLIAM	2010	235.60
SOUTHRIDGE DEVELOPMENT CORP	2010	305.50
SOUTHRIDGE DEVELOPMENT CORP	2010	305.50
ST. PIERRE, VICTORIA	2010	1,390.26
STAUFFER, RICHARD T.	2010	5,242.39

STEEVES, MICHAEL A	2010	561.96
THOMPSON, NEAL	2010	384.45
THOMPSON, PATRICIA	2010	338.67
TINSLEY, SELINA	2010	732.85
TORRES, DAVID J.	2010	149.18
VACCHIANO, TRACY A.	2010	1,049.79
VAUGHN, DAVID	2010	147.60
WAKEMAN, STIENA K.	2010	942.37
WALKER, DEAN	2010	1,269.95
WATERHOUSE, DANIEL	2010	389.73
WEDGE, HALE	2010	931.88
WEEKS, CALVIN L.	2010	2,423.16
WEESE, WILLIAM	2010	1,906.86
WILCOX, TAMARA L.	2010	146.43
WILLETTE, DAVID L.	2010	638.21
WISWELL, EDWARD B.	2010	101.23
TOTAL		**181,724.46**

ANDERSON, ROBERT	2009	1,336.27
ARMENTINO, ZEYNA	2009	209.93
AUCLAIR, L. RICHARD	2009	4,976.57
DECESERE, LORI	2009	247.96
FROST, BETH M.	2009	1,201.60
GEDNEY, ROBERT	2009	539.28
GOUPIL, RHONDA M.	2009	544.54
GRADY, BRIAN W.	2009	404.33
GRAVES, LLOYD	2009	1,108.41
GRAY, BEVERLY A.	2009	1,067.21
KNIGHT, DENISE	2009	123.36
LAKES REGION INVESTMENTS, LLC	2009	595.04
LEGERE, CATHERINE	2009	1,340.58
LORD, SANDRA	2009	180.74
MCCAULEY, LINDA	2009	305.51
MCCAULEY, LINDA	2009	305.51
MCCAULEY, LINDA	2009	303.33
MCCAULEY, LINDA	2009	303.99
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	300.33
MCCAULEY, LINDA	2009	312.84
MCCAULEY, LINDA	2009	303.99
MCCAULEY, LINDA	2009	304.83
MCCAULEY, LINDA	2009	305.01
MCCAULEY, LINDA	2009	304.83
MCCAULEY, LINDA	2009	312.84

MCCAULEY, LINDA	2009	310.16
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	2,479.73
MCCAULEY, LINDA	2009	308.49
MCCAULEY, LINDA	2009	304.50
MCCAULEY, LINDA	2009	303.67
MCCAULEY, LINDA	2009	311.01
MCCAULEY, LINDA	2009	308.49
MCDONOUGH, JOHN	2009	488.91
MCGOWAN, DAVID	2009	282.82
MORTON, LORI A	2009	781.51
NELSON, DOUGLAS	2009	4,007.16
PALANZA, RICHARD	2009	181.28
PATTISON, RICHARD	2009	941.12
PIERCE, NANCY	2009	234.29
PINKHAM, PETER	2009	1,325.90
ROBINSON, BRIAN	2009	253.63
RUBINOFF, STUART	2009	206.93
RUBINOFF, STUART R.	2009	255.30
RUSAKOVICH, RAYMOND JR.	2009	998.00
SCARF, JEFFREY C.	2009	1,793.40
SECORD, LAWRENCE A. JR.	2009	1,464.65
ST. PIERRE, VICTORIA	2009	1,422.58
WATERHOUSE, DANIEL	2009	501.82
WEEKS, CALVIN L.	2009	2,603.65
WILCOX, TAMARA L.	2009	83.16
WILLETTE, DAVID L.	2009	570.52
WYNN, RENA	2009	3,314.32
TOTAL		**45,097.85**
ARMENTINO, ZAYNA	2008	209.26
DECESERE, LORI	2008	217.55
GRAVES, LLOYD	2008	1,120.99
GRAY, BEVERLY A.	2008	1,079.17
HASKELL, MICHAEL	2008	328.62
MCCAULEY, LINDA	2008	306.24
MCCAULEY, LINDA	2008	306.24
MCCAULEY, LINDA	2008	304.04
MCCAULEY, LINDA	2008	304.72
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	300.99

MCCAULEY, LINDA	2008	313.69
MCCAULEY, LINDA	2008	304.72
MCCAULEY, LINDA	2008	305.57
MCCAULEY, LINDA	2008	305.73
MCCAULEY, LINDA	2008	305.57
MCCAULEY, LINDA	2008	381.41
MCCAULEY, LINDA	2008	313.69
MCCAULEY, LINDA	2008	310.98
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	179.92
MCCAULEY, LINDA	2008	309.29
MCCAULEY, LINDA	2008	305.23
MCCAULEY, LINDA	2008	304.38
MCCAULEY, LINDA	2008	311.83
MCCAULEY, LINDA	2008	309.29
MCGOWAN, DAVID	2008	283.22
MEEHAN, JAMES	2008	141.93
NELSON, DOUGLAS	2008	21.69
PIERCE, NANCY	2008	233.97
ROBINSON, BRIAN	2008	23.84
THOMPSON, RAYMOND	2008	240.57
WILLETTE, DAVID L.	2008	575.17
TOTAL		**12,085.79**

GRAVES, LLOYD	2007	576.61
MCGOWAN, DAVID	2007	151.04
THOMPSON, RAYMOND	2007	227.14
U S CELLULAR	2007	99.08
WILLETTE, DAVID L.	2007	547.59
TOTAL		**1601.46**

GRAND TOTAL **739,946.16**

UNPAID PERSONAL PROPERTY TAXES

BANKRUPTCY NOTICE

For any property listed here as may be the subject of bankruptcy proceeding, please be advised that this notification is for the sole purpose of giving public notice of the outstanding assessed by the town against such property, and further by publication of this notice, the town is not seeking to enforce, perfect or otherwise collect outstanding taxes assessed against such properties.

A2M ENERGY	2011	178.64
A2M ENERGY	2011	89.78
ALTERNATE HEAT SOURCE	2011	80.04
AMERICAN MEAT AND SEAFOOD	2011	34.80
AUCLAIR, L RICHARD	2011	23.20
BAER, VINNIE	2011	172.72
BERGLUND, KYLE	2011	26.56
BLAISDELL, JAY	2011	254.04
BLANCHARD, DALE	2011	34.57
BLANCHARD, KIM	2011	104.40
BRAY'S BREWING CO INC	2011	410.64
BROWN, ROBERT	2011	133.05
CAMPBELL, JACK	2011	17.40
CAMPBELL, PHYLLIS	2011	5.80
CAOUETTE, ROBERT & KARA	2011	153.24
CARON, CHRISTINE	2011	60.78
CEBRA, RICHARD	2011	12.63
CHUTE, GREGG	2011	66.70
CHUTE, GREGG	2011	14.73
CRAFFEY, DAN	2011	34.22
DAIGLE, FRANK & LAURIE	2011	142.10
DANIELS, JOHN J	2011	37.70
DESFOSSES, PAUL & BECKY	2011	18.29
DEVEAU, JOHN	2011	177.13
DEVEAU, MARY & JOE	2011	46.40
DIDONATO, VINCENT	2011	56.84
DIGNARD, RAYMOND & MAYUBELLE	2011	51.81
DOMINGUEZ, NANETTE R	2011	73.95
DOUCETTE, MICHAEL	2011	81.20
DRESSER, REGINA & LEWIS	2011	125.28
DUFFY, GAIL	2011	153.47
FENOFF, PAM	2011	270.16
FINK, WILLIAM	2011	78.32
FORD, MARIE & WAYNE	2011	177.13
FORTE, WILLIAM	2011	179.42
FRANK, BRUCE S	2011	174.00
FRITSCH, KAREN	2011	122.73
GAGNE, DAVID & HOLLY	2011	141.52
P GALLAGHER, JOHN	2011	24.59
GALLOWAY, BRUCE	2011	116.00
GOBBI, JOHN & MARYANNE	2011	121.80
GOODINE, JERRY	2011	49.74
GRAVES, WILFRED & ANN	2011	123.48
GURNETT, LYNN	2011	371.20

HADAD, FRANK	2011	33.18
HARBOUGH, JIM	2011	167.04
HEROS	2011	277.99
HINES, DAVID	2011	160.08
HINES, RICHIE	2011	5.80
HORSMAN, MARK	2011	54.78
HUDSON, ROLAND	2011	226.20
HURSTY, CATHERINE & PAUL	2011	168.78
JACKSON, JESSICA	2011	59.74
JODOIN, JOHN & NANCY	2011	200.10
JOHNSON, MARK	2011	23.20
JOHNSON, MARK & DENISE	2011	39.42
KELLY, KEVIN & ANDREA	2011	144.19
KELLY, LINDA	2011	122.74
KING, LESLIE & KEITH	2011	195.00
LANCO VENDING	2011	29.00
LEE, JUSTIN	2011	191.40
LESSARD, RICHARD	2011	86.30
LEWIS, LYNNE & JUNE	2011	58.00
LIBBY, SCOTT & KAREN	2011	280.26
LINDMARK, ANN	2011	194.88
LOON'S HAVEN FAMILY CAMPGROUND	2011	87.00
LORD, BILL & KERRY	2011	164.02
LORD, CLIFF & CORINNE	2011	180.26
LORD, KEN & RENEE	2011	47.21
MACDONALD, WILLIAM & ELAINE	2011	138.92
MAIDMENT, FRED	2011	29.00
MARTIN, JOHN & PAT	2011	175.86
MCGOWAN, ARTHUR & JEAN	2011	79.46
MCHUGH, ARTHUR	2011	116.00
MCINNIS, MARTY & KIM	2011	154.05
MICHAUD, ANTHONY	2011	174.00
MONIER, TODD	2011	195.81
MONIER, TODD	2011	17.40
MOODY, NELSON	2011	58.35
MOODY, NELSON	2011	17.40
MOORCRAFT, STEVE	2011	348.00
MOORCROFT, STEVE	2011	69.25
MOOSE LANDING MARINA	2011	233.01
MORGAN, STEVE	2011	17.40
O'CONNOR, TIM & EILEEN	2011	74.82
O'CONNOR, THOMAS	2011	69.37
OLIVER, RICHARD	2011	26.10
P & K SAND & GRAVEL INC	2011	3,432.97
P & K SAND & GRAVEL INC	2011	13,753.42
PERRY, COLEEN & DON	2011	160.08
PETTY, JIM	2011	11.60
PIERSON, RON	2011	17.40
PIKUL, JOHN	2011	159.85
PLOURDE, BILL	2011	211.70
RAIRDON, GARY	2011	87.00
RAYMOND, JOHN & LINDA	2011	18.85
RDG ENTERPRISES	2011	98.02
REED, MOLLY	2011	36.31
RICE, RALPH	2011	110.87
ROBINSON, CINDY & DANA	2011	59.70
RUGER, DONALD JR	2011	205.55

SCARF DRYWALL CONTRACTORS	2011	23.20
SEBAGO-PACIFIC INC	2011	39.79
SEVIGNY, BRUCE	2011	34.80
SHEPARD, DONALD	2011	34.45
SHORT, DARLENE	2011	117.51
SMITH. LLOYD & AVIS	2011	87.00
STAMOS, KIM	2011	10.79
STASIO, PAUL	2011	150.80
STEAD, DONALD	2011	23.20
STETSON, DAVID & ARLENE	2011	29.00
SWEET, STEPHEN	2011	154.28
TREMBLAY, DON & LINDA	2011	60.90
TURGEON, JEFF	2011	2.73
TURNAGE, CHARLES	2011	33.52
WILCOCKSON, JOHN & LINDA	2011	83.17
WOODBURY, MARSHA & RICHARD	2011	108.34
WOODBURY, RICHARD	2011	17.40
WYMAN, JOHN	2011	148.48
YOHO, TERRY & NANCY	2011	145.70
ZIMMERMAN, MARK & TRACY	2011	79.69
TOTAL		**29,761.04**

ALTERNATIVE HEAT SOURCE	2010	37.43
AMERICAN MEAT AND SEAFOOD	2010	32.55
AUCLAIR, L. RICHARD	2010	21.70
BAER, VINNIE	2010	161.56
BLAISDELL, JAY	2010	237.62
BLANCHARD, DALE	2010	32.33
BLANCHARD, KIM	2010	97.65
CAMPBELL, JACK	2010	16.28
CAMPBELL, PHYLLIS	2010	5.43
CAOUETTE, ROBERT & KARA	2010	143.33
CARON, CHRISTINE	2010	56.85
CHUTE, GREG	2010	62.39
CHUTE, GREG	2010	13.78
DAIGLE, FRANK & LAURIE	2010	132.91
DEVEAU, JOHN	2010	165.68
DEVEAU, MARY & JOE	2010	43.40
DIDONATO, VINCENT	2010	53.17
DIGNARD, RAYMOND & MAYUBELLE	2010	47.89
DOUCETTE, MICHAEL	2010	75.95
DRESSER, REGINA & LEWIS	2010	117.18
DUFFY, GAIL	2010	143.55
FENOFF, PAM	2010	252.70
FINK, WILLIAM W.	2010	73.26
FORD, MARIE & WAYNE	2010	91.80
FRANK, BRUCE S.	2010	162.75
FRITSCH, KAREN	2010	114.79
GAGNE, DAVID & HOLLY	2010	132.37
GALLAGHER, JOHN	2010	23.00
GALLOWAY, IAN	2010	108.50
GERMANO, PAUL	2010	78.66
GOBBI, JOHN & MARYANNE	2010	113.93

GOODINE, JERRY	2010	46.52
GRAVES, WILFRED & ANN	2010	115.50
GURNETT, LYNN	2010	347.20
HADAD, FRANK	2010	31.03
HINES, DAVID	2010	149.73
HINES, RICHIE	2010	5.43
HORSMAN, MARK	2010	51.23
HUDSON, ROLAND	2010	211.58
HURSTY, CATHERINE & PAUL	2010	157.87
JACKSON, JESSICA	2010	55.88
JODOIN, JOHN & NANCY	2010	187.16
JOHNSON, MARK	2010	21.70
JOHNSON, MARK & DENISE	2010	36.87
KELLY, LINDA	2010	39.97
KING, LESLIE & KEITH	2010	182.39
LANO VENDING	2010	5.43
LEE, JUSTIN	2010	179.03
LEONE, JOHN & DANA	2010	129.66
LESSARD, RICHARD	2010	80.72
LEWIS, LYNNE & JUNE	2010	54.25
LIBBY, SCOTT & KAREN	2010	262.14
LINDMARK, ANN	2010	182.28
LORD, BILL & KERRY	2010	153.42
LORD, CLIFF & CORINNE	2010	168.61
LORD, KEN & RENEE	2010	44.16
MACDONALD, WILLIAM & ELAINE	2010	129.94
MAIDMENT, FRED	2010	27.13
MARTIN, JOHN & PAT	2010	164.49
MCGOWAN, ARTHUR & JEAN	2010	74.32
MCHUGH, ARTHUR	2010	108.50
MCINNIS, MARTY & KIM	2010	144.09
MICHAUD, ANTHONY &	2010	162.75
MOFFET, SANDY & LYLE	2010	27.13
MONIER, TODD	2010	183.15
MONIER, TODD	2010	16.28
MOOERS, MARIANNE & PAUL	2010	200.17
MOORCRAFT, STEVE	2010	325.50
MOORCROFT, STEVE	2010	64.77
MORGAN, STEVE	2010	16.28
O'CONNER, TIM & EILEEN	2010	69.98
O'CONNOR, THOMAS	2010	64.88
P & K SAND & GRAVEL INC	2010	3,211.01
P & K SAND & GRAVEL INC	2010	12,864.19
PERRY, COLEEN & DON	2010	149.73
PIERSON, RON	2010	16.28
PIKUL, JOHN	2010	149.51
RAIRDON, GARY	2010	81.38
RAYMOND, JOHN & LINDA	2010	17.63
REED, MOLLY	2010	33.96
ROMAN'S PIZZERIA	2010	260.02
RUGER, DONALD JR	2010	192.26
SCARF DRYWALL CONTRACTORS	2010	21.70
SCOTT, PETER & PATTY	2010	177.61

SEVIGNY, BRUCE	2010	32.55
SHEPARD, DONALD	2010	32.22
SMITH, LLOYD & AVIS	2010	81.38
STAMOS, KIM	2010	10.09
STASIO, PAUL	2010	141.05
STEAD, DONALD	2010	21.70
SWEET, STEPHEN	2010	144.31
TREMBLAY, DON & LINDA	2010	56.96
TURNAGE, CHARLES	2010	31.36
WILCOCKSON, JOHN & TINA	2010	77.79
WOODBURY, MARSHA & RICHARD	2010	101.34
WOODBURY, RICHARD	2010	16.28
WOODS, HENRY	2010	128.79
WOODS, HENRY	2010	16.28
WYMAN, JOHN	2010	138.88
YOHO, TERRY & NANCY	2010	64.89
TOTAL		**25,800.66**
AMERICAN MEAT AND SEAFOOD	2009	47.10
AUCLAIR, L. RICHARD	2009	31.40
BAER, VINNIE	2009	233.77
BLAISDELL, JAY	2009	343.83
BLANCHARD, DALE	2009	46.79
BLANCHARD, KIM	2009	141.30
CAMPBELL, JACK	2009	23.55
CAMPBELL, PHYLLIS	2009	7.85
CAOUETTE, ROBERT & KARA	2009	103.70
CARON, CHRISTINE	2009	82.27
CHUTE, GREG	2009	90.28
CHUTE, GREG	2009	19.94
DAIGLE, FRANK & LAURIE	2009	192.33
DANIELS, JOHN J	2009	51.03
DEVEAU, JOHN	2009	239.74
DEVEAU, MARY & JOE	2009	62.80
DOUCETTE, MICHAEL	2009	109.90
DRESSER, REGINA & LEWIS	2009	169.56
DUFFY, GAIL	2009	207.71
ENO, KAREN & TOM	2009	217.76
FENOFF, PAM	2009	365.65
FINK, WILLIAM W.	2009	106.01
FRANK, BRUCE S.	2009	42.41
FRIEND, THOMAS	2009	15.70
FRITSCH, KAREN	2009	166.11
GAGNE, DAVID & HOLLY	2009	191.54
GALLAGHER, JOHN	2009	33.28
GALLOWAY, IAN	2009	157.00
GERMANO, PAUL	2009	113.82
GOBBI, JOHN & MARYANNE	2009	164.85
GOODINE, JERRY	2009	67.32
GRAVES, WILFRED & ANN	2009	167.13
GURNETT, LYNN	2009	502.40
HACHEY, ED	2009	188.40

HADAD, FRANK	2009	44.90
HARRINGTON, TOM & DONNA	2009	34.16
HINES, DAVID	2009	216.66
HINES, RICHIE	2009	7.85
HOLMES, ROD	2009	12.99
HORSMAN, MARK	2009	74.14
HUDSON, ROLAND	2009	306.15
HURSTY, CATHERINE & PAUL	2009	228.43
INERGY PROPANE LLC	2009	593.01
JACKSON, JESSICA	2009	80.85
JODOIN, JOHN & NANCY	2009	270.83
JOHNSON, MARK	2009	31.40
JOHNSON, MARK & DENISE	2009	53.35
KING, LESLIE & KEITH	2009	263.92
LEE, JUSTIN	2009	259.05
LEONE, JOHN & DANA	2009	187.61
LESSARD, RICHARD	2009	116.81
LEWIS, LYNNE & JUNE	2009	78.50
LIBBY, SCOTT & KAREN	2009	379.31
LINDMARK, ANN	2009	142.02
LORD, BILL & KERRY	2009	222.00
LORD, CLIFF & CORINNE	2009	243.98
LORD, KEN & RENEE	2009	63.90
LUMB, WILLIAM	2009	17.27
MACDONALD, WILLIAM & ELAINE	2009	188.02
MAIDMENT, FRED	2009	39.25
MARTIN, JOHN & PAT	2009	238.01
MCHUGH, ARTHUR	2009	157.00
MCINNIS, MARTY & KIM	2009	208.50
MICHAUD, ANTHONY &	2009	235.50
MOFFET, SANDY & LYLE	2009	39.25
MONIER, TODD	2009	265.02
MONIER, TODD	2009	23.55
MOOERS, MARIANNE & PAUL	2009	289.65
MOORCRAFT, STEVE	2009	471.00
MOORCROFT, STEVE	2009	93.73
MORGAN, STEVE	2009	23.55
MURPHY, JULIE & JEFF	2009	30.58
O'CONNER, TIM & EILEEN	2009	101.26
O'CONNOR, THOMAS	2009	93.89
PERRY, COLEEN & DON	2009	216.66
PIERSON, RON	2009	23.55
PIKUL, JOHN	2009	216.35
PLOURDE, BILL	2009	286.52
POTVIN, DENISE	2009	7.85
RAIRDON, GARY	2009	117.75
RAYMOND, JOHN & LINDA	2009	25.51
REED, MOLLY	2009	49.14
ROMAN'S PIZZERIA	2009	376.25
RUGER, DONALD JR	2009	278.20
SCARF DRYWALL CONTRACTORS	2009	31.40
SCOTT, PETER & PATTY	2009	257.01
SEVIGNY, BRUCE	2009	8.50

SHEPARD, DONALD	2009	46.63
SMITH, LLOYD & AVIS	2009	117.75
STAMOS, KIM	2009	14.60
STASIO, PAUL	2009	204.10
STEAD, DONALD	2009	31.40
SWEET, STEPHEN	2009	208.81
TREMBLAY, DON & LINDA	2009	82.43
TURNAGE, CHARLES	2009	45.37
WALDRON, DAVID	2009	188.40
WILCOCKSON, JOHN & TINA	2009	112.57
WOODBURY, MARSHA & RICHARD	2009	146.64
WOODBURY, RICHARD	2009	23.55
WOODS, HENRY	2009	23.55
WYMAN, JOHN	2009	200.96
ZIERHOFFER, JOHN & JEANNE	2009	280.47
TOTAL		**14,753.00**
AMERICAN MEAT AND SEAFOOD	2008	47.40
AUCLAIR, L. RICHARD	2008	31.60
BAER, VINNIE	2008	213.63
BLAISDELL, JAY	2008	346.02
BLANCHARD, DALE	2008	47.08
BLANCHARD, KIM	2008	142.20
BRESETT, TODD	2008	76.23
CAMPBELL, JACK	2008	23.70
CAMPBELL, PHYLLIS	2008	7.90
CARON, CHRISTINE	2008	82.79
CHUTE, GREG	2008	90.85
CHUTE, GREG	2008	20.07
CITICORP VENDOR FINANCE INC	2008	24.63
COLE, DANA	2008	319.95
DEVEAU, JOHN	2008	241.27
DEVEAU, MARY & JOE	2008	63.20
DOUCETTE, MICHAEL	2008	110.60
DRESSER, REGINA & LEWIS	2008	170.64
DUFFY, GAIL	2008	209.03
FENOFF, PAM	2008	367.98
FINK, WILLIAM W.	2008	106.68
FRIEND, THOMAS	2008	15.80
FRITSCH, KAREN	2008	167.16
GAGNE, DAVID & HOLLY	2008	120.06
GALLAGHER, JOHN	2008	33.50
GALLOWAY, IAN	2008	102.54
GAMACHE, JANE & DAN	2008	44.84
GERMANO, PAUL	2008	114.55
GOBBI, JOHN & MARYANNE	2008	165.90
GOODINE, JERRY	2008	67.75
GRAVES, WILFRED & ANN	2008	168.19
GURNETT, LYNN	2008	505.60
HACHEY, ED	2008	189.60
HADAD, FRANK	2008	45.19
HARRINGTON, TOM & DONNA	2008	34.38

HINES, DAVID	2008	218.04
HINES, RICHIE	2008	7.90
HORSMAN, MARK	2008	74.61
HURSTY, CATHERINE & PAUL	2008	229.89
JACKSON, JESSICA	2008	81.37
JODOIN, JOHN & NANCY	2008	272.55
JOHNSON, MARK	2008	31.60
JOHNSON, MARK & DENISE	2008	53.69
JOHNSTON, SEAN	2008	379.20
KING, LESLIE & KEITH	2008	265.60
LEE, JUSTIN	2008	260.70
LESSARD, RICHARD	2008	117.55
LEWIS, LYNNE & JUNE	2008	39.66
LIBBY, SCOTT & KAREN	2008	381.73
LORD, BILL & KERRY	2008	223.41
LORD, CLIFF & CORINNE	2008	56.04
MACDONALD, WILLIAM & ELAINE	2008	189.22
MAIDMENT, FRED	2008	39.50
MANGO, JOHN	2008	118.47
MARTIN, JOHN & PAT	2008	239.53
MCHUGH, ARTHUR	2008	158.00
MCINNIS, MARTY & KIM	2008	209.82
MICHAUD, ANTHONY &	2008	237.00
MOFFET, SANDY & LYLE	2008	39.50
MOFFETT, LYMAN III	2008	26.50
MONIER, TODD	2008	266.70
MONIER, TODD	2008	23.70
MOOERS, MARIANNE & PAUL	2008	291.49
MOORCRAFT, STEVE	2008	474.00
MOORCROFT, STEVE	2008	94.33
MORGAN, STEVE	2008	23.70
MURPHY, JULIE & JEFF	2008	30.78
NEC FINANCIAL SERVICES INC	2008	36.21
O'CONNER, TIM & EILEEN	2008	101.91
O'CONNOR, THOMAS	2008	94.48
PERRY, COLEEN & DON	2008	218.04
PETERSON, PETE	2008	79.00
PETTIPAS, BOB	2008	55.30
PIERSON, RON	2008	23.70
PIKUL, JOHN	2008	213.90
PLOURDE, BILL	2008	288.35
POTVIN, DENISE	2008	7.90
RAIRDON, GARY	2008	59.25
RAYMOND, JOHN & LINDA	2008	25.68
REED, MOLLY	2008	49.45
RUGER, DONALD JR	2008	279.98
SCARF DRYWALL CONTRACTORS	2008	31.60
SCOTT, PETER & PATTY	2008	258.65
SEARLES, RONDA	2008	20.62
SHEPARD, DONALD	2008	46.93
SINCLAIR, CHARLES	2008	241.27
SINCLAIR, CHARLES	2008	23.70
SMITH, LLOYD & AVIS	2008	118.50

STAMOS, KIM	2008	14.69
STASIO, PAUL	2008	205.40
STEAD, DONALD	2008	31.60
SWEET, STEPHEN	2008	210.14
TREMBLAY, DON & LINDA	2008	82.95
TURNAGE, CHARLES	2008	45.66
WILCOCKSON, JOHN & TINA	2008	113.29
WOODBURY, MARSHA & RICHARD	2008	147.57
WOODBURY, RICHARD	2008	23.70
WYMAN, JOHN	2008	202.24
TOTAL		**13,025.95**
AMERICAN MEAT AND SEAFOOD	2007	45.60
AUCLAIR, L. RICHARD	2007	30.40
BLAISDELL, JAY	2007	332.88
BLANCHARD, DALE	2007	45.30
BLANCHARD, KIM	2007	136.80
CAMPBELL, JACK	2007	22.80
CAMPBELL, PHYLLIS	2007	7.60
CARON, WAYNE	2007	89.22
CHUTE, GREG	2007	91.50
CHUTE, GREG	2007	22.80
CUSSON, RICHARD	2007	258.40
DEVEAU, JOHN	2007	161.85
DEVEAU, MARY & JOE	2007	67.34
DOUCETTE, MICHAEL	2007	106.40
FINK, WILLIAM W.	2007	102.63
FLEMING, DERYL	2007	8.05
FORGETTE, MARK & SHEILA	2007	69.37
FRIEND, THOMAS	2007	15.20
FRITSCH, KAREN	2007	172.58
GAGNE, DAVID & HOLLY	2007	115.50
GALLAGHER, JOHN	2007	38.91
GAMACHE, JANE & DAN	2007	43.14
GERMANO, PAUL	2007	67.28
GOBBI, JOHN & MARYANNE	2007	159.60
GOODINE, JERRY	2007	65.18
GOUZIE, JOHN	2007	157.44
GRAVES, WILFRED & ANN	2007	161.80
GURNETT, LYNN	2007	486.40
HADAD, FRANK	2007	43.47
HARRINGTON, TOM & DONNA	2007	33.08
HINES, DAVID	2007	209.76
HINES, RICHIE	2007	7.60
HODGKINS, DENNIS	2007	11.69
HORSMAN, MARK	2007	71.77
HURSTY, CATHERINE & PAUL	2007	248.63
IKON OFFICE SOLUTIONS INC	2007	26.72
JACKSON, JESSICA	2007	79.80
JOHNSON, MARK	2007	30.40
JOHNSON, MARK & DENISE	2007	51.65
JOHNSTON, SEAN	2007	264.52

KERNS, BILL	2007	114.00
KING, LESLIE & KEITH	2007	57.84
LEE, JAMES JR	2007	304.00
LEE, JUSTIN	2007	250.80
LESSARD, RICHARD	2007	159.45
MACDONALD, WILLIAM & ELAINE	2007	182.04
MAIDMENT, FRED	2007	38.00
MARTIN, JOHN & PAT	2007	60.80
MAYO, HELEN	2007	260.48
MCHUGH, ARTHUR	2007	152.00
MICHAUD, ANTHONY &	2007	228.00
MOFFET, SANDY & LYLE	2007	38.00
MOFFETT, LYMAN III	2007	25.49
MONIER, TODD	2007	25.61
MONIER, TODD	2007	22.80
MOOERS, MARIANNE & PAUL	2007	280.42
MOORCRAFT, STEVE	2007	456.00
MOORCROFT, STEVE	2007	90.74
MORGAN, STEVE	2007	22.80
MURPHY, JULIE & JEFF	2007	29.61
O'CONNER, TIM & EILEEN	2007	98.04
O'CONNOR, THOMAS	2007	90.90
PERRY, COLEEN & DON	2007	52.79
PETERSON, PETE	2007	76.00
PETTIPAS, BOB	2007	53.20
PIERSON, RON	2007	22.80
PLOURDE, BILL	2007	314.43
POTVIN, DENISE	2007	7.60
RAYMOND, JOHN & LINDA	2007	24.70
REED, MOLLY	2007	58.82
SCARF DRYWALL CONTRACTORS	2007	30.40
SHEPARD, DONALD	2007	45.14
SINCLAIR, CHARLES	2007	266.30
SINCLAIR, CHARLES	2007	22.80
SMITH, LLOYD & AVIS	2007	114.00
STAMOS, KIM	2007	14.14
STASIO, PAUL	2007	41.17
STEAD, DONALD	2007	30.40
TREMBLAY, DON & LINDA	2007	79.80
WHITMORE, CHARLES	2007	132.09
WOODBURY, MARSHA & RICHARD	2007	42.36
WOODBURY, RICHARD	2007	22.80
WOODWORTH, WAYNE & JULIE	2007	98.80
WYMAN, JOHN	2007	194.56
TOTAL		**8,893.98**
AMERICAN MEAT AND SEAFOOD	2006	45.30
AUCLAIR, L. RICHARD	2006	30.20
BLANCHARD, KIM	2006	135.90
CAMPBELL, JACK	2006	12.96
CAMPBELL, PHYLLIS	2006	11.34
CHUTE, GREG	2006	33.22

DEVEAU, JOHN	2006	160.78
DEVEAU, MARY & JOE	2006	66.89
DIDONATO, WILLIAM	2006	15.40
FINK, WILLIAM W.	2006	101.96
FORGETTE, MARK & SHEILA	2006	68.92
FRIEND, THOMAS	2006	7.55
GAGNE, DAVID & HOLLY	2006	114.74
GAMACHE, JANE & DAN	2006	42.85
GOBBI, JOHN & MARYANNE	2006	223.93
GOODINE, JERRY	2006	64.75
GOUZIE, JOHN	2006	156.41
GRAVES, WILFRED & ANN	2006	160.74
GURNETT,LYNN	2006	122.20
HADAD, FRANK	2006	43.19
HARRINGTON, TOM & DONNA	2006	32.86
HERB, JOE & JUDY	2006	18.52
HINES, DAVID	2006	27.29
HODGKINS, DENNIS	2006	11.61
HURSTY, CATHERINE & PAUL	2006	246.99
JACKSON, JESSICA	2006	90.60
JOHNSON, MARK	2006	30.20
JOHNSON, MARK & DENISE	2006	51.31
KING, LESLIE & KEITH	2006	57.46
LESSARD, RICHARD	2006	156.13
LESSARD, RICHARD	2006	83.50
MACDONALD, WILLIAM & ELAINE	2006	180.84
MACKINNON, BOB & MARGE	2006	16.61
MAIDMENT, FRED	2006	76.42
MARTIN, JOHN & PAT	2006	60.40
MAYO, HELEN	2006	258.77
MICHAUD, ANTHONY &	2006	187.77
MOFFET, SANDY & LYLE	2006	37.75
MOFFETT, LYMAN III	2006	25.32
MONIER, TODD	2006	122.76
MOOERS, MARIANNE & PAUL	2006	278.58
MOORCROFT, STEVE	2006	90.15
O'CONNER, TIM & EILEEN	2006	97.40
O'CONNOR, THOMAS	2006	90.30
PIERCE, MIKE	2006	16.61
PIERSON, RON	2006	54.12
PLOURDE, BILL	2006	34.41
POTVIN, DENISE	2006	7.55
RAYMOND, JOHN & LINDA	2006	24.54
REED, MOLLY	2006	58.44
RUGER, DONALD JR	2006	375.39
RUTKOWSKI, ANDRZEJ	2006	31.41
SAVAGEAU, PAUL	2006	87.58
SCARF DRYWALL CONTRACTORS	2006	30.20
SCHRAMM, RICHARD	2006	11.61
SHEPARD, DONALD	2006	44.85
SMITH, FREDERICK	2006	15.10
SMITH, LLOYD & AVIS	2006	113.25
STAMOS, KIM	2006	14.04

STEAD, DONALD	2006	21.14
TREMBLAY, DON & LINDA	2006	79.27
WOODBURY, MARSHA & RICHARD	2006	42.08
WOODBURY, RICHARD	2006	22.65
WOODWORTH, WAYNE & JULIE	2006	14.76
WORCESTER, PENN	2006	10.57
WYMAN, JOHN	2006	59.46
TOTAL		**5,117.80**
AMERICAN MEAT AND SEAFOOD	2005	44.10
CAMPBELL, PHYLLIS	2005	11.04
CHUTE, GREG	2005	32.34
DEVEAU, JOHN	2005	156.53
DEVEAU, MARY & JOE	2005	65.12
FORGETTE, MARK & SHEILA	2005	67.09
FRIEND, THOMAS	2005	7.35
GAGNE, DAVID & HOLLY	2005	111.71
GAMACHE, JANE & DAN	2005	41.72
GOBBI, JOHN & MARYANNE	2005	218.00
GOODINE, JERRY	2005	63.03
GOUZIE, JOHN	2005	150.85
GRAVES, WILFRED & ANN	2005	156.48
GURNETT,LYNN	2005	110.43
HADAD, FRANK	2005	42.04
HARRINGTON, TOM & DONNA	2005	31.99
HINES, DAVID	2005	26.56
HODGKINS, DENNIS	2005	11.30
HURSTY, CATHERINE & PAUL	2005	240.45
JACKSON, JESSICA	2005	88.20
JOHNSON, MARK	2005	29.40
JOHNSON, MARK & DENISE	2005	49.95
KING, LESLIE & KEITH	2005	55.93
LESSARD, RICHARD	2005	80.85
MACDONALD, WILLIAM & ELAINE	2005	176.05
MAIDMENT, FRED	2005	74.40
MARTIN, JOHN & PAT	2005	58.80
MASSEY, WILLIAM	2005	41.38
MAYO, HELEN	2005	251.91
MICHAUD, ANTHONY &	2005	182.79
MOFFETT, LYMAN III	2005	12.32
MOOERS, MARIANNE & PAUL	2005	271.20
MOORCROFT, STEVE	2005	87.76
O'CONNOR, TIMOTHY	2005	94.82
PIERSON, RON	2005	52.68
POTVIN, DENISE	2005	7.35
RAYMOND, JOHN & LINDA	2005	23.89
RUTKOWSKI, ANDRZEJ	2005	30.58
SCARF DRYWALL CONTRACTORS	2005	29.40
SHEPARD, DONALD	2005	43.66
SMITH, LLOYD & AVIS	2005	110.25
SNOW, MARK	2005	38.37
STAMOS, KIM	2005	13.67
STEAD, DONALD	2005	20.58

TREMBLAY, DON & LINDA	2005	77.18
WOODBURY, MARSHA & RICHARD	2005	40.97
WOODBURY, RICHARD	2005	22.05
WORCESTER, PENN	2005	10.29
WYMAN, JOHN	2005	57.89
TOTAL		**3,722.70**
AMERICAN MEAT AND SEAFOOD	2004	39.36
CAMPBELL, PHYLLIS	2004	8.98
DEVEAU, JOHN	2004	139.70
DEVEAU, MARY & JOE	2004	58.12
FORGETTE, MARK & SHEILA	2004	59.88
FRIEND, THOMAS	2004	6.56
GAGNE, DAVID & HOLLY	2004	99.70
GAMACHE, JANE & DAN	2004	37.23
GOBBI, JOHN & MARYANNE	2004	194.57
GOODINE, JERRY	2004	56.26
GRAVES, WILFRED & ANN	2004	139.66
HADAD, FRANK	2004	37.52
HARRINGTON, TOM & DONNA	2004	28.55
HODGKINS, DENNIS	2004	10.09
HURSTY, CATHERINE & PAUL	2004	214.60
JOHNSON, MARK	2004	26.24
JOHNSON, MARK & DENISE	2004	44.58
KING, LESLIE & KEITH	2004	49.92
MACDONALD, WILLIAM & ELAINE	2004	157.13
MAIDMENT, FRED	2004	66.40
MARTIN, JOHN & PAT	2004	52.48
MASSEY, WILLIAM	2004	36.93
MAYO, HELEN	2004	224.84
MICHAUD, ANTHONY &	2004	163.15
MOOERS, MARIANNE & PAUL	2004	242.05
MOORCROFT, STEVE	2004	78.33
O'CONNOR, TIMOTHY	2004	84.62
POTVIN, DENISE	2004	6.56
RAYMOND, JOHN & LINDA	2004	21.32
REED, MOLLY	2004	126.50
SCARF DRYWALL CONTRACTORS	2004	26.24
SMITH, LLOYD & AVIS	2004	49.20
SNOW, MARK	2004	34.24
STAMOS, KIM	2004	12.20
STEAD, DONALD	2004	18.37
TREMBLAY, DON & LINDA	2004	68.88
WOODBURY, MARSHA & RICHARD	2004	36.57
WOODBURY, RICHARD	2004	19.68
WYMAN, JOHN	2004	51.67
TOTAL		**2,828.88**
AMERICAN MEAT AND SEAFOOD	2003	38.25
DEVEAU, JOHN	2003	135.76
DEVEAU, MARY & JOE	2003	56.48
FORGETTE, MARK & SHEILA	2003	58.19

FRIEND, THOMAS	2003	6.38
GAGNE, DAVID & HOLLY	2003	58.01
GOBBI, JOHN & MARYANNE	2003	189.08
GOODINE, JERRY	2003	54.67
GRAVES, WILFRED & ANN	2003	14.51
HADAD, FRANK	2003	36.47
HARRINGTON, TOM & DONNA	2003	27.74
HODGKINS, DENNIS	2003	9.80
HURSTY, CATHERINE & PAUL	2003	208.55
JOHNSON, MARK	2003	25.50
JOHNSON, MARK & DENISE	2003	43.32
KING, LESLIE & KEITH	2003	48.51
MAIDMENT, FRED	2003	64.53
MARTIN, JOHN & PAT	2003	51.00
MASSEY, WILLIAM	2003	35.89
MAYO, HELEN	2003	144.88
MICHAUD, ANTHONY &	2003	158.55
MOOERS, MARIANNE & PAUL	2003	235.22
MOORCROFT, STEVE	2003	76.12
O'CONNOR, TIMOTHY	2003	82.24
POTVIN, DENISE	2003	6.38
RAYMOND, JOHN & LINDA	2003	20.72
REED, MOLLY	2003	122.94
SCARF DRYWALL CONTRACTORS	2003	25.50
SNOW, MARK	2003	13.02
STAMOS, KIM	2003	11.86
STEAD, DONALD	2003	17.85
TREMBLAY, DON & LINDA	2003	66.94
WOODBURY, MARSHA & RICHARD	2003	35.53
WOODBURY, RICHARD	2003	19.13
WYMAN, JOHN	2003	50.21
TOTAL		**2,249.73**
AMERICAN MEAT AND SEAFOOD	2002	28.75
DEVEAU, JOHN	2002	169.30
DEVEAU, MARY & JOE	2002	3.77
FORGETTE, MARK & SHEILA	2002	72.57
FRIEND, THOMAS	2002	7.95
GOBBI, JOHN & MARYANNE	2002	91.00
GOODINE, JERRY	2002	68.18
HARRINGTON, TOM & DONNA	2002	34.60
HODGKINS, DENNIS	2002	12.23
HURSTY, CATHERINE & PAUL	2002	260.08
JOHNSON, MARK	2002	31.80
JOHNSON, MARK & DENISE	2002	54.03
KING, LESLIE & KEITH	2002	60.50
MAIDMENT, FRED	2002	29.11
MARTIN, JOHN & PAT	2002	41.62
MASSEY, WILLIAM	2002	44.76
MICHAUD, ANTHONY &	2002	132.64
MOOERS, MARIANNE & PAUL	2002	293.34
MOORCROFT, STEVE	2002	94.92
O'CONNOR, TIMOTHY	2002	102.56

POTVIN, DENISE	2002	7.95
RAYMOND, JOHN & LINDA	2002	25.84
REED, MOLLY	2002	153.31
SCARF DRYWALL CONTRACTORS	2002	31.80
STAMOS, KIM	2002	14.79
STEAD, DONALD	2002	22.26
TREMBLAY, DON & LINDA	2002	83.48
WOODBURY, MARSHA & RICHARD	2002	44.31
WOODBURY, RICHARD	2002	23.85
WYMAN, JOHN	2002	62.61
TOTAL		**2,103.91**
DEVEAU, JOHN	2001	158.66
FORGETTE, MARK & SHEILA	2001	68.00
FRIEND, THOMAS	2001	7.45
GOODINE, JERRY	2001	63.89
HARRINGTON, TOM & DONNA	2001	32.42
HODGKINS, DENNIS	2001	11.46
HURSTY, CATHERINE & PAUL	2001	236.61
JOHNSON, MARK	2001	29.80
JOHNSON, MARK & DENISE	2001	50.63
KING, LESLIE & KEITH	2001	25.91
MASSEY, NOREEN & WILLIAM	2001	56.96
MASSEY, WILLIAM	2001	41.94
MOOERS, MARIANNE & PAUL	2001	274.89
MOORCROFT, STEVE	2001	88.95
O'CONNOR, TIMOTHY	2001	96.11
POTVIN, DENISE	2001	7.45
RAYMOND, JOHN & LINDA	2001	24.21
REED, MOLLY	2001	143.67
SCARF DRYWALL CONTRACTORS	2001	29.80
STAMOS, KIM	2001	13.86
STEAD, DONALD	2001	20.86
TREMBLAY, DON & LINDA	2001	78.23
WOODBURY, MARSHA & RICHARD	2001	41.53
WOODBURY, RICHARD	2001	22.35
WYMAN, JOHN	2001	58.68
TOTAL		**1,684.32**
FORGETTE, MARK & SHEILA	2000	62.06
GOODINE, JERRY	2000	62.82
HODGKINS, DENNIS	2000	6.63
JOHNSON, MARK	2000	29.30
JOHNSON, MARK & DENISE	2000	49.78
MASSEY, NOREEN & WILLIAM	2000	56.01
MASSEY, WILLIAM	2000	41.24
MOOERS, MARIANNE & PAUL	2000	196.56
MOORCROFT, STEVE	2000	87.46
O'CONNOR, TIMOTHY	2000	94.49
POTVIN, DENISE	2000	7.33
RAYMOND, JOHN & LINDA	2000	23.81
REED, MOLLY	2000	112.02

SCARF DRYWALL CONTRACTORS	2000	29.30
STAMOS, KIM	2000	13.62
STEAD, DONALD	2000	20.51
TREMBLAY, DON & LINDA	2000	76.91
WOODBURY, MARSHA & RICHARD	2000	40.83
WOODBURY, RICHARD	2000	21.98
WYMAN, JOHN	2000	57.69
TOTAL		**1,090.35**
GOODINE, JERRY	1999	62.82
JOHNSON, MARK	1999	29.30
MASSEY, NOREEN & WILLIAM	1999	56.01
MASSEY, WILLIAM	1999	41.24
MOOERS, MARIANNE & PAUL	1999	196.56
MOORCROFT, STEVE	1999	43.86
POTVIN, DENISE	1999	7.33
RAYMOND, JOHN & LINDA	1999	23.81
SCARF DRYWALL CONTRACTORS	1999	29.30
STAMOS, KIM	1999	13.62
STEAD, DONALD	1999	20.51
TREMBLAY, DON & LINDA	1999	76.91
WOODBURY, MARSHA & RICHARD	1999	40.83
WYMAN, JOHN	1999	57.69
TOTAL		**699.79**
GOODINE, JERRY	1998	31.41
JOHNSON, MARK	1998	29.30
LYONS, EDWARD	1998	31.63
MASSEY, NOREEN & WILLIAM	1998	56.01
MASSEY, WILLIAM	1998	41.24
MOOERS, MARIANNE & PAUL	1998	98.28
RAYMOND, JOHN & LINDA	1998	23.81
SCARF DRYWALL CONTRACTORS	1998	29.30
STAMOS, KIM	1998	7.10
STEAD, DONALD	1998	20.51
TREMBLAY, DON & LINDA	1998	76.91
WOODBURY, MARSHA & RICHARD	1998	40.83
WYMAN, JOHN	1998	57.69
TOTAL		**544.02**
JOHNSON, MARK	1997	29.40
MASSEY, WILLIAM	1997	41.38
SCARF DRYWALL CONTRACTORS	1997	29.40
TREMBLAY, DON & LINDA	1997	77.18
WOODBURY, RICHARD	1997	22.05
TOTAL		**199.41**
JOHNSON, MARK	1996	2.12
MASSEY, WILLIAM	1996	19.96
SCARF DRYWALL CONTRACTORS	1996	14.18

TREMBLAY, DON & LINDA	1996	37.22
WOODBURY, RICHARD	1996	10.64
TOTAL		**84.12**
GRAND TOTAL		**112,559.66**

ARTICLE 1. Pennell Worcester was elected Moderator with 9 votes.

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BUDGET ARTICLES

(*Note that budget details can be found on the attached spreadsheets found at the back of this warrant.*)

Selectmen and Budget Committee jointly recommend Articles 2-42.

ARTICLE 2. Voted to raise and appropriate $589,270 for **Administration.**

ARTICLE 3. Voted to raise and appropriate $10,000 for **General Assistance.**

ARTICLE 4. Voted to raise and appropriate $9,510 for **Animal Control.**

ARTICLE 5. Voted to raise and appropriate $9,170 for **Marine Safety.**

ARTICLE 6. Voted to raise and appropriate $98,745 for the **Recreation Department.**

(*Note. *A total of $63,900 of this budget is offset in the Revenue Budget.* *)

ARTICLE 7. Voted to raise and appropriate $74,000 for the **Library.**

ARTICLE 8. Voted to raise and appropriate $4,675 for the **Historical Society.**

ARTICLE 9. Voted to raise and appropriate $352,700 for **Roads and Highways.**

ARTICLE 10. Vote to raise and appropriate $-0- for Causeway Sheriffs.

ARTICLE 11. Voted to raise and appropriate $206,830 for the **Fire Department.**

ARTICLE 12. Voted to raise and appropriate $393,370 for

the **Rescue Department.**

(*Note. *A total of $120,000 of this budget is offset in the Revenue Budget.**)

ARTICLE 13. Voted to raise and appropriate $20,800 for **Dispatch.**

ARTICLE 14. Voted to raise and appropriate $20,000 for **Unanticipated Expenses** for the Selectpersons to use as they deem advisable to meet unanticipated expenses, emergencies, and minor account overdrafts that occur during the fiscal year.

ARTICLE 15. Voted to raise and appropriate $57,660 for **Debt Service.**

ARTICLE 16. Voted to raise and appropriate $88,650 for **Town Maintenance.**

ARTICLE 17. Voted to raise and appropriate $285,150 for **Sanitation.**

ARTICLE 18. Voted to raise and appropriate $402,100 for the **Capital and other Reserves Fund Account.**

Buildings	
Historical Society Building	$15,000.00
Vehicles:	
Fire Department Ladder Truck	$56,000.00
Ambulance Reserve	$ 5,000.00
Building Improvements	
Town Office/Post Office Repairs	$5,000.00
Machinery and Equipment	
Rescue Equipment	$ 2,500.00
Highway and Bridges	
Paving Reserve	$300,000.00
Lakehouse Road Reserve	$100.00
Unclassified	
Civil Defense (Emg. Mgt)	$500.00
Legal Reserve	$10,000.00
Town Maint. Dept Startup	$ 8,000.00
Total:	**$402,100.00**

ARTICLE 19. Voted to raise and appropriate $40,000 for the following **Capital Improvement Projects**:

Dock Addition and Repairs	$7,000.00
Server and Computers for Town Office	$6,000.00
Kents Landing Projects	$27,000.00

Total $40,000.00

ARTICLE 20. Voted to raise and appropriate $2,300.00 for **Band Concerts**.

ARTICLE 21. Voted to appropriate a sum not to exceed $2,220.00 of snowmobile registration fees for the **Muddy River Snoseekers Snowmobile Club** for the maintenance of public trails.

VOTED TO VOTE ARTICLES 22-42 AS A BLOCK, THEN AMENDED TO VOTE ON ARTCILES 24, 32, 37 AND 38 SEPERATELY

ARTICLE 22. Voted to raise and appropriate $3,500.00 for **Naples Baseball/Softball.**

ARTICLE 23. Voted to raise and appropriate $2,000.00 for the **Naples Main Street.**

ARTICLE 24. Voted to raise and appropriate $2,000 to the **Sebago Lakes Region Chamber of Commerce** toward the operation costs of the **Naples Information Center**.

ARTICLE 25. Voted to raise and appropriate $1,000 for the **Family Crisis Services.**

ARTICLE 26. Voted to raise and appropriate $750 for the **American Red Cross.**

ARTICLE 27. Voted to raise and appropriate $300 for **Woodfords Family Services.**

ARTICLE 28. Voted to raise and appropriate $1,030 for the **Regional Transportation Program.**

ARTICLE 29. Voted to raise and appropriate $450 for the **Senior Transportation Program.**

ARTICLE 30. Voted to raise and appropriate $1,700 for the **Southern Maine Area Agency on Aging.**

ARTICLE 31. Voted to raise and appropriate $6,000 for the **Home Health Visiting** Nurses of Southern Maine (Community Health Services).

ARTICLE 32. Voted to raise and appropriate $2,000 to the **Greater Bridgton Lakes Region Chamber of Commerce.**

ARTICLE 33. Voted to raise and appropriate $3,000

for the **Senior Citizen Congregate Meal Site.**

ARTICLE 34. Voted to raise and appropriate $13,500 for **Lake Region Television.**

ARTICLE 35. Voted to raise and appropriate $3,500 for **Tri-County Mental Health.**

ARTICLE 36. Voted to raise and appropriate $1,500 for **Lakes Environmental Association.**

ARTICLE 37. Voted to raise and appropriate $5,000 for **the Lakes Environmental Association Milfoil Prevention Program.**

ARTICLE 38. Voted to raise and appropriate $2,000 for **Save Sebago Cove.**

ARTICLE 39. Voted to raise and appropriate $5,000 for **PROP (People's Regional Opportunity Program).**

ARTICLE 40. Voted to raise and appropriate $175 for **the Western Maine Veterans Home.**

ARTICLE 41. Voted to raise and appropriate $250 for **the Southern Maine Parent Awareness.**

ARTICLE 42. Voted to raise and appropriate $500 for **the VNA Home Health and Hospice.**

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ADDITIONAL BUDGET ARTICLE

ARTICLE 43. Voted to raise and appropriate $5,000 for **Plummer Field renovation activities.**

*(*Note: This request came in after the budget process was completed by the Budget Committee, and Selectmen voted to add the request to the Warrant.*)*

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PETITIONED ARTICLES

ARTICLE 44. Voted to raise and appropriate $3,274 to join the towns of Bridgton, Casco, Denmark, Harrison, Sebago, and Raymond in supporting the Lakes Region Greenprint Project, a regional land use open space planning effort.

**Note: The contribution by the participating towns will be matched by*

approximately $200,000 in private grants secured for the project by the Trust for Public Land and Loon Echo Land Trust. *

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FIRE LADDER TRUCK BOND ARTICLE

ARTICLE 45. Voted to appropriate and authorize a majority of the municipal officers of the Town to borrow on behalf of the Town, a principal amount not to exceed $166,000 through the issuance of general obligation bonds or notes for the Town of Naples which may be callable bonds or notes, the proceeds to be used to finance the purchase of a Fire Ladder Truck; and to further authorize the municipal officers to take any and all action necessary or convenient to issue the bonds or notes of the Town to accomplish the purchase of the Fire Ladder Truck; and to authorize the Selectboard to expend the total balance of the Fire Ladder Truck Reserve Fund Account on the purchase.

TOWN OF NAPLES FINANCIAL STATEMENT

1. Total Town Indebtedness

A. Bonds outstanding	$ 750,000.00
B. Bonds authorized and unissued	$ 0.00
C. Bonds to be issued if this vote is approved	$ 166,000.00
Total	$916,000.00

2. Costs

At an estimated interest rate of 5 percent, the estimated costs of this bond will be:

10 years	
Principal:	$166,000.00
Interest:	$ 48,978.00
Total Debt Service	$214,978.00

3. Validity

The validity of the bond or the voters' ratification of the bond may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Treasurer, Town of Naples

(*Note: with this year's Capital Reserve appropriation being approved, there will be approximately $439,000 in the Fire Ladder Truck Reserve. The total cost of the truck being $655,000*)

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ROAD BOND ARTICLE

ARTICLE 46. Voted to approve a capital improvement project consisting of road reconstruction and paving for a sum not to exceed $500,000; to fund the capital improvement project, to authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation securities of the Town of Naples (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed $500,000 for this project, singly or in combination with a bond or bonds for other projects; and to delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said securities, including execution and delivery of said security(ies) and to provide for the sale thereof.

TOWN OF NAPLES FINANCIAL STATEMENT

1. Total Town Indebtedness

A. Bonds outstanding	$ 750,000.00
B. Bonds authorized and unissued	$ 166,000.00
C. Bonds to be issued if this vote is approved	$ 500,000.00
Total	$1,416,000.00

2. Costs

At an estimated interest rate of 5 percent, the estimated costs of this bond will be:

5 years	
Principal:	$500,000.00
Interest:	$ 77,437.00
Total Debt Service	$577,437.00

3. Validity

The validity of the bond or the voters' ratification of the bond may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies

from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Treasurer, Town of Naples

(*Note: This is the first part of a road plan which will borrow at least $1.25 million in order to pave and/or rebuild gravel roads, reconstruct some areas of poor condition paved roads, and resurface other roads in order to get our roads up to safe and drivable standards and to implement a paving schedule which will preserve and maintain our investment in our road infrastructure. Voters must be cognizant that if they approve this borrowing that they will be asked to approve a $750,000 bond in the next year or two in order to implement and properly administer the road plan. Without the additional $750,000, the plan does not work.*)

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TIF FUNDED ARTICLES

ARTICLE 47. **Voted to** amend the Downtown & Waterfront Municipal Development and Tax Increment Financing District?"

*(*Note: The proposed amendment is attached and available for review and inspection at the Town Clerk's office and will also be available at the Town Meeting.*)*

ARTICLE 48. Voted to raise and appropriate $8,000 for **4th of July (Fireworks).**

Budget Committee and Selectboard recommend this Article.

*(*Note: A portion of this article is funded under Articles #71 and #72.)*

ARTICLE 49. Voted to approve a capital improvement project in the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program: for the Historical Society Museum Building for $175,000 for engineering and design costs, renovation costs, and additions cost at the Historical Society Museum Building in order to properly preserve and protect the collections and encourage visitation to the museum for the sum not to exceed $175,000; to fund the capital improvement project, to authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation securities of the Town of Naples (including

temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed $175,000 for the project, singly or in combination with a bond or bonds for other projects; and to delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said securities, including execution and delivery of said security(ies) and to provide for the sale thereof, and to authorize the Selectboard to expend the total balance of the Historical Society Building Replacement Reserve Fund Account on the project.

TOWN OF NAPLES FINANCIAL STATEMENT

1. Total Town Indebtedness

A. Bonds outstanding	$ 750,000.00
B. Bonds authorized and unissued	$ 666,000.00
C. Bonds to be issued if this vote is approved	$ 175,000.00
Total	$ 1,591,000.00

2. Costs

At an estimated interest rate of 5 percent, the estimated costs of this bond will be:

5 years	
Principal:	$ 175,000.00
Interest:	$27,102.95
Total Debt Service	$ 202,102.95

3. Validity

The validity of the bond or the voters' ratification of the bond may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Treasurer, Town of Naples

WORDS OF EXPLANATION

Pursuant to 30-A M.R.S.A. § 5231, the monies derived from the tax increment financing revenues must be used to pay the interest and principal on this borrowing to the extent possible.

*(*Note: The payment of debt service on these funds is addressed in Article #52*)*

ARTICLE 50. Voted to approve a capital improvement project in the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program for Causeway/Bridge MDOT Matching Funds for $405,000 which are needed in order to provide landscaping, electrical and lighting needs, benches, plantings, additional sidewalk etc. (The total cost of the project including State of Maine funds being $9.8 million), for a sum not to exceed $405,000; to fund the capital improvement project, to authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation securities of the Town of Naples (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed $405,000 for the project, singly or in combination with a bond or bonds for other projects; and to delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said securities, including execution and delivery of said security(ies) and to provide for the sale thereof.

TOWN OF NAPLES FINANCIAL STATEMENT

1.Total Town Indebtedness

A. Bonds outstanding	$ 750,000.00
B. Bonds authorized and unissued	$ 841,000.00
C. Bonds to be issued if this vote is approved	$ 405,000.00
Total	$ 1,996,000.00

2 Costs

At an estimated interest rate of 5 percent, the estimated costs of this bond will be:

10 years	
Principal:	$ 405,000.00
Interest:	$ 119,493.53
Total Debt Service	$ 524,493.53

3. Validity

The validity of the bond or the voters' ratification of the bond may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Treasurer, Town of Naples

WORDS OF EXPLANATION

Pursuant to 30-A M.R.S.A. § 5231, the monies derived from the tax increment financing revenues must be used to pay the interest and principal on this borrowing to the extent possible.

(*Note: The payment of debt service on these funds is addressed in Article #52*)

ARTICLE 51. Voted to approve a capital improvement project in the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program for a Fire Suppression System for $300,000 for the installation of water lines within the areas of construction of the Causeway and Bridge project for future potential water system and for a fire suppression system (hydrants), for a sum not to exceed $300,000; to fund the capital improvement project, to authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation securities of the Town of Naples (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed $300,000 for this project, singly or in combination with a bond or bonds for other projects; and to delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said securities, including execution and delivery of said security(ies) and to provide for the sale thereof.

TOWN OF NAPLES FINANCIAL STATEMENT

1. Total Town Indebtedness

A. Bonds outstanding	$ 750,000.00
B. Bonds authorized and unissued	$ 1,246,000.00
C. Bonds to be issued if this vote is approved	$ 300,000.00
Total	$ 2,296,000.00

2. Costs

At an estimated interest rate of 5 percent, the estimated costs of this bond will be:

20 years	
Principal:	$ 300,000.00
Interest:	$181,455.52.
Total Debt Service	$481,455.52

3. Validity

The validity of the bond or the voters' ratification of the bond may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Treasurer, Town of Naples

WORDS OF EXPLANATION

Pursuant to 30-A M.R.S.A. § 5231, the monies derived from the tax increment financing revenues must be used to pay the interest and principal on this borrowing to the extent possible.

(*Note: The payment of debt service on these funds is addressed in Article #52.*)

ARTICLE 52. Voted to authorize the Selectboard to appropriate and expend from TIF revenues, current or future, the amount needed to pay for temporary debt service and permanent debt service on the bonds approved in Articles #49, #50, and #51.

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ORDINANCE ARTICLES

ARTICLE 53. Voted to amend Town of Naples Definitional Ordinance' and 'Shoreland Zoning Ordinance for the Town of Naples' as follows?

Amend Section 15, Land Use Standards, Subsection (C)(5) of the Shoreland Zoning Ordinance by adding the underscored text as shown below:

In the case of an aquatic structure which does not (1) extend from its point of attachment to land a distance of more than fifty (50) feet into or toward the adjacent body of water, and (2) which does not contain a gross floor area in excess of three hundred (300) square feet, <u>and in the case of a municipal aquatic structure (as defined in this ordinance)</u>, a permit must be obtained from the code Enforcement Officer. Such permit may be granted if the Code Enforcement Officer determines that the structure is consistent with any applicable provisions of the Shoreland zoning Ordinance, is located on or adjacent to the land it purports to serve, and will not unreasonably interfere with navigation and aquatic access to adjacent lots, insofar as they are currently being used. Such permit

shall not expire unless the structure is removed and not replaced for a twenty-four (24) month period.

Amend the Definitional Ordinance by adding the underscored text as shown below:

Municipal Aquatic Structure: An aquatic structure that is owned by the Town of Naples.

ARTICLE 54. Voted to amend the Ordinance entitled 'Town of Naples Definitional Ordinance' as follows:

Amend the Definitional Ordinance by adding the underscored text and deleting the stricken text as shown below:

Residential Dwelling Unit: A room or group of rooms designed and equipped exclusively for use as permanent, seasonal, or temporary living quarters for only one family at a time, and containing cooking, sleeping and toilet facilities. The term shall include mobile homes and rental units that contain cooking, sleeping and toilet facilities regardless of the time period. Recreational vehicles are not residential dwelling units. ~~but not recreational vehicles.~~

ARTICLE 55. Voted to amend the Ordinance entitled 'Town of Naples Definitional Ordinance' as follows:

Amend the Definitional Ordinance by adding the underscored text and deleting the stricken text as shown below:

Street Vendor: A person or persons engaged in the outdoor sale of merchandise on a temporary basis and with landowner's permission. The sales area shall be limited to ~~sixty four~~ one hundred (~~64~~100) square feet and the sales display shall not exceed more than ~~fourteen~~ ten (10~~14~~) feet in height with not more than one sales area/display per landowner's street frontage. ~~The sales area shall be limited to not more than one per fifty (50) feet in the Village District. The sales area shall be removed and cleaned for at least twelve (12) hours per day. Owner of the property shall provide toilet facilities to the vendor. Street vendors are prohibited from locating on a public right of way.~~ Street vendors are allowed only in the Commercial Zone and Village District.

ARTICLE 56. Voted to enact the Ordinance entitled Town of Naples Subdivision Ordinance' be enacted; thus replacing and repealing the Ordinance entitled 'Planning Board Standards for Reviewing Land Subdivisions' in its entirety.

(*Note: Since this ordinance exceeds 10 pages in length, it is hereby incorporated by reference, it is available from the Town Clerk at the Town Office during regular office hours.*)

ARTICLE 57. Voted to enact the Ordinance entitled 'Town of Naples Street Vendor Ordinance' be enacted?

(*Note that a copy of this ordinance is attached to this Warrant.*)

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BUSINESS ARTICLES

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ARTICLE 58. Voted to fix the two dates in the recommendation when taxes on real and personal property shall be due and payable and after which interest shall accrue.

Recommended:
First Installment: October 20, 2010
Second Installment: April 20, 2011

VOTED TO VOTE ON ARTICLES 59 – 70 AS A BLOCK

ARTICLE 59. Voted to set the rate of interest in the recommendation to be paid after the due dates on delinquent taxes.

Recommend: Interest Rate: 7.00% The maximum allowed as per David G. Lemoine, Treasurer of State (36 M.R.S.A § 505(4)).

ARTICLE 60. Vote to establish the interest rate of 3.00% per year on the amount of overpayment to be paid to a taxpayer who is determined to have paid an amount of real or personal property taxes in excess of the amount finally assessed on April 1, 2010 in accordance with 36 M.R.S.A., Section 506-A.

ARTICLE 61. Voted to close all Fiscal Year 2009-2010 overdrafts to surplus.

ARTICLE 62. Voted in accordance with 36 M.R.S.A., Section 506, to authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed and to pay no interest thereon.

ARTICLE 63. Voted to authorize the Municipal Officers to execute and deliver Quitclaim deeds at its discretion for the purpose of removing from Public record tax liens that have not been discharged through inadvertence.

ARTICLE 64. Voted to authorize the Municipal Officers to carry forward account balances at the end of the fiscal year as they deem to be advisable.

ARTICLE 65. Voted to authorize the Municipal Officers to enter into and execute contracts not to exceed three years.

ARTICLE 66. Voted to accept any gifts, unanticipated donations or pass-through funds that may be provided by individual(s), business associations, charitable groups, or other organizations, which have not been listed in one of the previous articles and to appropriate funds for the purpose for which they were given, if the Municipal Officers determine the gifts, donations, or pass through funds and their purposes are in the best interest of the Town.

ARTICLE 67. Voted to authorize the continued use of the Recreation Department General Ledger account to receive, appropriate and expend recreation fees received (as pass-through expenses) for self-funded recreation activities, which may be authorized in accordance with the Recreation Department policy. Use of this account shall be limited to expenses related to development or expansion of an activity after Town Meeting budget approval and shall include payment of increased staff wages which may be necessary if program enrollment requires additional staffing and if such additional enrollment completely funds the additional staffing expenses.

ARTICLE 68. Voted to authorize the Municipal Officers to apply for, accept and expend and/or appropriate, on behalf of the Town, money from State, Federal, and other governmental units or private sources or foundations, which may be received from time to time in the form of grants or any other source, during the period from July 1, 2010, to June 30, 2011.

ARTICLE 69. Voted to authorize the Municipal Officers to sell or otherwise dispose of obsolete or surplus town equipment and materials on such terms as they deem proper after the items have been offered to all Town Departments.

ARTICLE 70. Voted to authorize the Municipal Officers to sell or dispose of any real estate acquired by the Town for non-payment of taxes in accordance with the provisions of the Town's Tax Acquired Property Policy on such terms and conditions as the Board deems advisable and in the best interest of the Town, which provisions include sale to the prior owner(s), sale to abutters for no less than fair market value and sale to third parties by advertised public bid; and to authorize the Municipal Officers to

place the proceeds from such sales into the Capital Improvements Reserve Fund as they deem advisable.

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REVENUE ARTICLES

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ARTICLE 71. Voted the sum of $5,000 to appropriate from the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program Fund account for the 4th of July Fireworks display.

Selectboard Recommends $5,000

ARTICLE 72. Voted to appropriate from the General Fund Revenue sources in the recommendation towards the 2010-2011 budget appropriations; thereby decreasing the amount required to be raised by property taxes.

RECOMMEND: That $1,304,002 be appropriated from Non-Property Tax Revenue; and $270,203 be appropriated from Undesignated Fund Balance (Surplus).

Adjourned at 8:25pm

Respectfully submitted:

Judy L. Whynot

Judy L. Whynot
Town Clerk

RESULTS FROM SPECIAL TOWN MEETING WARRANT - APRIL 18, 2011

ARTICLE 1: Pennell Worcester was elected Moderator with 5 votes.

****

ARTICLE 2: Voted to amend the Zoning Ordinance for Town of Naples, Maine by changing the zoning on Tax Map U36, Lot 8, located at 15 Kilton Drive, as described in the Cumberland County Registry of Deeds, Book 26352, Page 109 from rural to commercial.

(*Note: Planning Board recommends approval of this article*)

(*Note: see attached copy of tax map and zoning map denoting lot.*)

ARTICLE 3: Voted the sum of $10,000 to transfer from Undesignated Fund Balance (Surplus) to Administration - Legal Expenses.

Selectboard Recommends: $10,000

ARTICLE 4: Voted to adopt an ordinance entitled 'Town of Naples Property Assessed Clean Energy (Pace) Ordinance' be enacted.

ARTICLE 5: Voted sum of $80,000 to appropriate from the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program Fund account for part of a Fire Suppression and waterlines extension Project on Route 302.

Selectboard Recommends $80,000

(*Note: There will be another article on the regular town meeting warrant for additional appropriations for this extension of the project west from Lakehouse Road to just past the Fire Station. Due to timing of construction and eligibility of grant funds not until sometime in July, it is necessary to ask for some funds now rather than at the Town Meeting. The funds requested now are for section where the pavement is already open, engineering costs, and installation of the waterlines.*)

MEETING ADJOURNED 7:25PM

Respectfully submitted:

Laurie L. Hodge
Deputy Town Clerk

Town of Naples
Town Hall
15 Village Green Lane
P.O. Box 1757 • Naples, Maine 04055
(207) 693-6364

Town Meeting Warrant for the Adoption of the FY 2011-2012 Municipal Budget and other Business

To Barbara McDonough, a resident of the Town of Naples, in the County of Cumberland, State of Maine.

In the name of the State of Maine, you are required to notify the Inhabitants of the Town of Naples, qualified by law to vote in Town affairs, to meet at the Town of Naples Municipal Building Gymnasium in said Town of Naples, on Wednesday, June 8, 2011, at 7:00 P.M. then and there to act upon the following articles to wit:

ARTICLE 1. To elect a moderator to preside at said meeting.

****

BUDGET ARTICLES

(*Note that budget details can be found on the attached spreadsheets found at the back of this warrant.*)

Selectmen and Budget Committee jointly recommend Articles *2-37*.

ARTICLE 2. To see if the Town will vote to raise and appropriate $598,900 for **Administration**.

ARTICLE 3. To see if the Town will vote to raise and appropriate $10,185 for **Animal Control**.

ARTICLE 4. To see if the Town will vote to raise and appropriate $9,400 for **Marine Safety**.

ARTICLE 5. To see if the Town will vote to raise and appropriate $98,745 for the **Recreation Department**.

(*Note. *A total of $64,000 of this budget is offset in the Revenue Budget.* *)

ARTICLE 6. To see if the Town will vote to raise and appropriate $71,000 for the **Library**.

ARTICLE 7. To see if the Town will vote to raise and appropriate $8,190 for the **Historical Society**.

ARTICLE 8. To see if the Town will vote to raise and appropriate $202,325 for the **Fire Department**.

ARTICLE 9. To see if the Town will vote to raise and appropriate $404,105 for the **Rescue Department.**

(*Note. *A total of $125,000 of this budget is offset in the Revenue Budget.**)

ARTICLE 10. To see if the Town will vote to raise and appropriate $21,740 for **Dispatch.**

ARTICLE 11. To see if the Town will vote to raise and appropriate $25,000 for **Unanticipated Expenses** for the Selectpersons to use as they deem advisable to meet unanticipated expenses, emergencies, and minor account overdrafts that occur during the fiscal year.

ARTICLE 12. To see if the Town will vote to raise and appropriate $69,555 for **Debt Service.**

ARTICLE 13. To see if the Town will vote to raise and appropriate $287,700 for **Sanitation.**

ARTICLE 14. To see if the Town will vote to raise and appropriate $504,000 for the **Capital and other Reserves Fund Account.**

Buildings	
Historical Society Building	$10,000.00
Vehicles:	
Fire Pumper	$52,000.00
Ambulance Reserve	$14,000.00
Building Improvements	
Town Office/Post Office Repairs	$5,000.00
Machinery and Equipment	
Rescue Equipment	$2,500.00
Highway and Bridges	
Paving and Reconstruction Reserve	$300,000.00
Lakehouse Road Reserve	$10,000.00
Unclassified	
Civil Defense (Emg. Mgt)	$500.00
Legal Reserve	$10,000.00
Town Maint. Dept Startup	$10,000.00
Kents Landing	$90,000.00
Total:	**$504,000.00**

ARTICLE 15. To see if the Town will vote to raise and appropriate $2,300.00 for **Band Concerts.**

ARTICLE 16. To see if the Town will vote to appropriate a sum not to exceed $2,500.00 of snowmobile registration fees for the **Muddy River Snoseekers Snowmobile Club** for the maintenance of public trails.

ARTICLE 17. To see if the Town will vote to raise and appropriate $4,000.00 for **Naples Baseball/Softball.**

ARTICLE 18. To see if the Town will vote to raise and appropriate $5,000.00 for the **Naples Main Street.**

ARTICLE 19. To see if the Town will vote to raise and appropriate $750 for the **American Red Cross.**

ARTICLE 20. To see if the Town will vote to raise and appropriate $5,500 for the **Home Health Visiting Nurses of Southern Maine** (Community Health Services).

ARTICLE 21. To see if the Town will vote to raise and appropriate $1,000 for the **Family Crisis Services.**

ARTICLE 22. To see if the Town will vote to raise and appropriate $500 to the **Greater Bridgton Lakes Region Chamber of Commerce.**

ARTICLE 23. To see if the Town will vote to raise and appropriate $500 for the VNA **Home Health and Hospice.**

ARTICLE 24. To see if the Town will vote to raise and appropriate $14,000 for **Lake Region Television.**

ARTICLE 25. To see if the Town will vote to raise and appropriate $1,500 for **Lakes Environmental Association.**

ARTICLE 26. To see if the Town will vote to raise and appropriate $7,500 for the **Lakes Environmental Association Milfoil Prevention Program.**

ARTICLE 27. To see if the Town will vote to raise and appropriate $2,000 for **Save Sebago Cove.**

ARTICLE 28. To see if the Town will vote to raise and appropriate $5,000 for **PROP (People's Regional Opportunity Program).**

ARTICLE 29. To see if the Town will vote to raise and appropriate $1,000 for the **Regional Transportation Program.**

ARTICLE 30. To see if the Town will vote to raise and appropriate $500 to the **Sebago Lakes Region Chamber of Commerce.**

ARTICLE 31. To see if the Town will vote to raise and appropriate $3,000 for the **Senior Citizen Congregate Meal Site.**

ARTICLE 32. To see if the Town will vote to raise and appropriate $400 for the **Senior Transportation Program.**

ARTICLE 33. To see if the Town will vote to raise and appropriate $1,600 for the **Southern Maine Area Agency on Aging.**

ARTICLE 34. To see if the Town will vote to raise and appropriate $150 for the **Southern Maine Parent Awareness.**

ARTICLE 35. To see if the Town will vote to raise and appropriate $3,500 for **Tri-County Mental Health.**

ARTICLE 36. To see if the Town will vote to raise and appropriate $170 for the **Western Maine Veterans Home.**

ARTICLE 37. To see if the Town will vote to raise and appropriate $400 for **Woodfords Family Services.**

Selectmen and Budget Committee differ on recommendation in Articles *38-40*.

ARTICLE 38. To see what sum the Town will vote to raise and appropriate for **General Assistance.**

Selectboard Recommends:	$10,000
Budget Committee Recommends:	$7,000

ARTICLE 39. To see what sum the Town will vote to raise and appropriate for **Roads and Highways.**

Selectboard Recommends:	$362,700
Budget Committee Recommends:	$356,700

ARTICLE 40. To see what sum the Town will vote to raise and appropriate for **Town Maintenance.**

Selectboard Recommends:	$82,670
Budget Committee Recommends:	$81,170

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PETITIONED ZONING AND ZONING ARTICLES

ARTICLE 41. Shall the Zoning Map in the Zoning Ordinance for the Town of Naples be amended by changing the zoning for Tax Map R8, Lot 30-A, as described in the Cumberland County Registry of Deeds, Book 17959, Page 227, from Commercial/ Residential Growth to Commercial.

(* Note: This is a petitioned Article. Furthermore, the Planning Board recommendation on action on this article will be announced at the Town Meeting before the vote.*)

ARTICLE 42. Shall the Zoning Map in the Zoning Ordinance for the Town

of Naples be amended by changing the zoning for the following properties: Tax Map U33, Lot 27, as described in the Cumberland County Registry of Deeds, Book 16184, Page 283; Tax Map U33, Lot 35, as described in the Cumberland County Registry of Deeds, Book 18950, Page 193; and Tax Map U33, Lot 36, as described in the Cumberland County Registry of Deeds, Book 5061, Page 184, from Rural to Village District.

(* Note: This is a Selectboard recommended Article. Furthermore, the Planning Board recommendation on action on this article will be announced at the Town Meeting before the vote.*)

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TIF FUNDED ARTICLES

ARTICLE 43. To see if the Town will vote to raise and appropriate $8,000 for **4th of July (Fireworks), and $88,660 for Causeway/Bridge and Fire Suppression Bond Debt Service,** and $38,212 for **Historical Society Museum/Info Center Bond Debt Service.**

Budget Committee and Selectboard recommend the amount for the Fireworks, and Budget Committee did not take a position on the TIF projects Debt Service amounts.
*(*Note: A portion of this article is funded under Articles #66 and #67.)*

ARTICLE 44. To see if the Town will vote to raise and appropriate $270,000 for **Fire Suppression Project Phase II (Lakehouse to West end of Fire Station along Rt 302 and also connecting to hydrant at Fire Station).**

(*Note: The funding for this article is under Article 66*)

ARTICLE 45. To see if the Town will vote to raise and appropriate $60,000 for **Fire Suppression Project Phase III (Chute River Crossing)**

(*Note: The funding for this article is under Article 66*)

ARTICLE 46. To see if the Town will vote to authorize the Selectpersons to cause the demolition and replacement, rather than renovation, of the Historical Society Museum Building under Article 49 of the June 16, 2010 Annual Town Meeting, and to authorize the Selectpersons to transfer a portion of land from the Town Office lot to the Village Green lot in order to satisfy setback purposes?

(*Note: Studies and estimates have shown that it will be more expensive to renovate the Historical Society Museum Building than to demolish and replace it. The transfer of land from the Town Office lot to the Village Green lot is needed in order to satisfy setback purposes.

****

ORDINANCE ARTICLES

ARTICLE 47. Shall the following section of the "Site Plan Review Ordinance for the Town of Naples" be amended as follows:

Section 6. Criteria and Standards

Q. Aquifer Protection.

In areas shown on the Maine Geological Survey, Naples Quadrangle, open file No. 98-154, 1998 by Robert G. Marvinney, State Geologist, or most recent study and within one thousand (1,000) feet of the boundary of those areas, uses that generate, store, or use hazardous, solid or leachable waste, excluding septic systems, are prohibited.

ARTICLE 48. Shall the following section of the "Shoreland Zoning Ordinance for the Town of Naples" be amended as follows:

Section 15. Land Use Standards, C. Aquatic Structures, Moorings and Other Structures and Uses Extending Over or Below the Normal High-Water Line of a Water Body or Within a Wetland, 17. Moorings, e. Designated Mooring Area

e. Designated Mooring Area:

The Harbor Master may create a designated mooring field in any area where one or more residential property owners (the "owner" or "owners") have deeded rights to a common area or right of way~~, unless establishing a designated mooring area~~. All moorings (the physical anchor) in a designated mooring field must be located in front of the common land or right of way. The only exception is if a neighboring property owner gives permission in writing to allow for moorings in front of their waterfront as part of the designated mooring field, then moorings may be placed in that location. When considering the establishment of a designated mooring field, the Harbor Master shall make sure that it will not interfere with navigation or unduly burden the rights of other property owners, and subject to the following criteria:

ARTICLE 49. Shall the following section of the "Minor Site Plan Review Ordinance for the Town of Naples" be amended as follows:

Section 6., Criteria and Standards

J. Aquifer Protection.

In areas shown on the Maine Geological Survey, Naples Quadrangle, open file No. 98-154, 1998 by Robert G. Marvinney, State Geologist, or most recent study and within one thousand (1,000) feet of the boundary of those areas, uses that generate, store, or use hazardous, solid or leachable waste, excluding septic systems, are prohibited.

ARTICLE 50. Shall the "Definitional Ordinance for the Town of Naples" be amended by adding the following definitions:

Aquifer: Geologic formation composed or stratified sand and gravel that contains a potential to yield potable water.

Ground Water: All the water found beneath the surface of the ground.

Hazardous Waste: Materials or liquids that pose a threat to the environment, whether in use storage, or transit, including without exception hazardous waste identified and listed in accordance with the State of Maine Hazardous Waste Management Regulatons, Chapters 850-857.

Leachable Wastes: Waste materials, including solid wastes, sludge and agricultural wastes that are capable of releasing contaminants to the surrounding environment.

Solid Wastes: Useless, unwanted, or discarded solid material with insufficient liquid content to be free flowing. This includes, but is not limited to, rubbish, garbage, scrap materials, junk, refuse, inert fill material, and landscape refuse.

ARTICLE 51. Shall the following section of the "Special Amusement Ordinance for the Town of Naples" be amended as follows:

Section 1.3 Purpose

The purpose of this ordinance is to control the issuance of special permits for music, dancing or entertainment inside or outside of facilities licensed by the State of Maine to sell liquor as required by 28A MRSA § 1054.

****

BUSINESS ARTICLES

ARTICLE 52. To see if the Town will vote to fix the two dates in the recommendation when taxes on real and personal property shall be due and payable and after which interest shall accrue.

Recommended:
First Installment: October 20, 2011
Second Installment: April 20, 2012

ARTICLE 53. To see if the Town will set the rate of interest in the recommendation to be paid after the due dates on delinquent taxes.

Recommend: Interest Rate: 7.00% The maximum allowed as per David G. Lemoine, Treasurer of State (36 M.R.S.A § 505(4)).

ARTICLE 54. To see if the Town will vote to establish the interest rate of 3.00% per year on the amount of overpayment to be paid to a taxpayer who is determined to have paid an amount of real or personal property taxes in excess of the amount finally assessed on April 1, 2011 in accordance with 36 M.R.S.A., Section 506-A.

ARTICLE 55. To see if the town will vote to close all Fiscal Year 2010-2011 overdrafts to surplus.

ARTICLE 56. To see if the Town will vote in accordance with 36 M.R.S.A., Section 506, to authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed and to pay no interest thereon.

ARTICLE 57. To see if the Town will Vote to authorize the Municipal Officers to execute and deliver Quitclaim deeds at its discretion for the purpose of removing from Public record tax liens that have not been discharged through inadvertence.

ARTICLE 58. To see if the Town will vote to authorize the Municipal Officers to carry forward account balances at the end of the fiscal year as they deem to be advisable.

ARTICLE 59. To see if the Town will vote to authorize the Municipal Officers to enter into and execute contracts not to exceed three years.

ARTICLE 60. To see if the Town will vote to accept any gifts, unanticipated donations or pass-through funds that may be provided by individual(s), business associations, charitable groups, or other organizations, which have not been listed in one of the previous articles and to appropriate funds for the purpose for which they were given, if the Municipal Officers determine the gifts, donations, or pass through funds and their purposes are in the best interest of the Town.

ARTICLE 61. To see if the Town will vote to authorize the continued use of the Recreation Department General Ledger account to receive, appropriate and expend recreation fees received (as pass-through expenses) for self-funded recreation activities, which may be authorized in accordance with the Recreation Department policy. Use of this account shall be limited to expenses related to development or expansion of an activity after Town Meeting budget approval and shall include payment of increased staff wages which may be necessary if program enrollment requires additional staffing and if such additional enrollment completely funds the additional staffing expenses.

ARTICLE 62. To see if the Town will vote to authorize the Municipal Officers to apply for, accept and expend and/or appropriate, on behalf of the Town, money from State, Federal, and other governmental units or private sources or foundations, which may be received from time to time in the form of grants or any other source, during the period from July 1, 2011, to June 30, 2012.

ARTICLE 63. To see if the Town will vote to authorize the Municipal Officers to sell or otherwise dispose of obsolete or surplus town equipment and materials on such terms as they deem proper after the items have been offered to all Town Departments.

ARTICLE 64. To see if the Town will vote to authorize the Municipal Officers to sell or dispose of any real estate acquired by the Town for non-payment of taxes in accordance with the provisions of the Town's Tax Acquired Property Policy on such terms and conditions as the Board deems advisable and in the best interest of the Town, which provisions include sale to the prior owner(s), sale to abutters for no less than fair market value and sale to third parties by advertised public bid; and to authorize the Municipal Officers to place the proceeds from such sales into the Capital Improvements Reserve Fund as they deem advisable.

****

REVENUE ARTICLES

ARTICLE 65. To see if the Town will appropriate the total balances from Town of Naples Capital Reserve Funds entitled Paving Reserve and Pavement Reclamation Reserve to Paving and Reconstruction Reserve.

ARTICLE 66. To see what sum the Town will vote to appropriate from the Town of Naples Downtown & Waterfront Tax Increment Financing District Development Program Fund account for the payment of Debt Service on the Causeway/Bridge, and the Fire Suppression Bond in Article 43; and for the payment of Debt Service on the Historical Society Museum/Information Center

Project Bond for the project approved under Article 46 of this warrant, the bond being already authorized to be borrowed under Article 49 of the 2010 Town Meeting Warrant; and for Fire Suppression Phase II in Article 44; and for Fire Suppression Phase III in Article 45; and for the 4th of July Fireworks display in Article 43.

Selectboard Recommends the following amounts:

Causeway/Bridge and Fire Suppression Bond:	**$88,660**
Historical Society Museum/Info Center Bond:	**$38,212**
FireWorks	**$5,000**
Fire Supression Phase II	**$270,000**
Fire Suppression Phase III	**$60,000**
Total:	**$461,872**

ARTICLE 67. To see what sum the Town will vote to appropriate from the General Fund Revenue sources in the recommendation towards the 2011-2012 budget appropriations; thereby decreasing the amount required to be raised by property taxes.

RECOMMEND: That $1,338,110 be appropriated from Non-Property Tax Revenue; and $340,200 be appropriated from Undesignated Fund Balance (Surplus).

Hereof, fail not, have you there and then this warrant with your doings thereon.

Given under our hands in the Town of Naples, this 31st day of May, A.D. 2011

NAPLES BOARD OF SELECTPERSONS:

Dana Watson

Dana Watson, Chair

Rick Paraschak

Robert Carol Sr.

Christine Powers

Tom Mayberry

A True Copy: Attest

Judy Whynot

Judy Whynot
Naples Town Clerk

Return

Pursuant to the within Warrant, I have notified and warned the Inhabitants of the Town of Naples, qualified to vote, of the time and place of said Town Meeting, by posting an attested copy of the warrant at the following locations:

Naples Municipal Building (Town Office)
A2M Variety
Naples Post Office
Naples Public Library

All being conspicuous public places within the Town of Naples.

Dated at Naples this 31 day of May, 2011.

Barbara J. McDonough

Barbara McDonough
A Resident of the Town of Naples

Article 2. Administration

ACCOUNT	FY 2010 Budget	Budget Comm Proposed FY 2011 Budget	Town Manager Proposed 2012
Salaries	$294,720.00	$294,720.00	$294,720.00
FICA/Medicare	$22,550.00	$22,550.00	$22,550.00
Health	$64,000.00	$69,000.00	$69,000.00
Dental/Life	$9,000.00	$8,000.00	$8,000.00
Unemployment	$5,225.00	$4,930.00	$4,930.00
Workers Compensation	$575.00	$1,700.00	$1,700.00
Retirement	$14,000.00	$13,800.00	$13,800.00
Computer Service/Contracts	$10,500.00	$12,650.00	$12,650.00
Computer Upgrades	$2,000.00	$2,000.00	$2,000.00
Advertising	$4,650.00	$3,000.00	$3,000.00
Auditor	$6,500.00	$7,000.00	$7,000.00
Seminars/Training	$4,000.00	$4,000.00	$4,000.00
Trash Removal	$0.00	$0.00	$0.00
Telephone	$6,500.00	$6,000.00	$6,000.00
Legal Expenses	$26,000.00	$26,000.00	$26,000.00
Consumable Supplies	$7,500.00	$6,500.00	$6,500.00
Town Meetings/Elections	$900.00	$900.00	$900.00
Non Consumable Supplies	$2,500.00	$2,000.00	$2,000.00
Equipment Maintenance	$3,000.00	$2,000.00	$2,000.00
Equipment Rental	$5,000.00	$5,000.00	$5,000.00
Town Reports	$0.00	$0.00	$0.00
Bank Fees	$500.00	$500.00	$500.00
Electricity	$5,400.00	$6,500.00	$6,500.00
Fuel Oil	$6,100.00	$5,800.00	$5,800.00
Propane	$700.00	$600.00	$600.00
Membership/Dues	$8,300.00	$8,300.00	$8,300.00
Condolences	$550.00	$550.00	$550.00
Volunteer Appreciation	$0.00	$0.00	$0.00
Publications	$1,850.00	$2,300.00	$2,300.00
Mileage Reimbursement	$6,000.00	$5,500.00	$5,500.00
Insurance	$14,500.00	$18,850.00	$18,850.00
Postage	$10,300.00	$10,300.00	$10,300.00
Printing	$4,000.00	$4,800.00	$4,800.00
Registry-Records/Discharges	$7,700.00	$8,900.00	$8,900.00
Registry-Copies	$0.00	$0.00	$0.00
Assessing & Mapping	$34,250.00	$34,250.00	$34,250.00
TOTALS	$589,270.00	$598,900.00	$598,900.00

Article 38. General Assistance

ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
General Assistance	$10,000.00	$7,000.00	$10,000.00
TOTALS	$10,000.00	$7,000.00	$10,000.00

Article 3. Animal Control

ACCOUNT	FY 2010 Budget	Proposed FY 2011 Budget	Town Manager Proposed 2012
Salaries	$3,000.00	$3,000.00	$3,000.00
FICA/Medicare	$230.00	$230.00	$230.00
Unemployment	$155.00	$150.00	$150.00
Workers Compensation	$35.00	$35.00	$35.00
Telephone	$600.00	$600.00	$600.00
Consumable Supplies	$100.00	$100.00	$100.00
Veterinary Services	$100.00	$100.00	$100.00
Mileage	$1,790.00	$2,470.00	$2,470.00
Harvest Hills Animal Shelter	$3,500.00	$3,500.00	$3,500.00
TOTALS	$9,510.00	$10,185.00	$10,185.00

Article 4. Marine Safety

ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
Salaries	$4,500.00	$4,500.00	$4,500.00
FICA/Medicare	$350.00	$350.00	$350.00
Unemployment	$240.00	$220.00	$220.00
Workers Compensation	$325.00	$320.00	$320.00
Seminars/Training	$650.00	$650.00	$650.00
Telephone	$0.00	$0.00	$0.00
Equipment Maintenance	$1,000.00	$1,400.00	$1,400.00
Fuel Oil	$1,270.00	$1,300.00	$1,300.00
Uniforms	$500.00	$220.00	$220.00
Membership/Dues	$100.00	$100.00	$100.00
Insurance	$235.00	$340.00	$340.00
TOTALS	$9,170.00	$9,400.00	$9,400.00

Salaries	$56,460.00	$56,460.00	$56,460.00
FICA/Medicare	$4,320.00	$4,320.00	$4,320.00
Unemployment	$1,345.00	$1,270.00	$1,270.00
Workers Compensation	$2,890.00	$3,180.00	$3,180.00
Fire Prevention	$1,500.00	$1,500.00	$1,500.00
Seminars/Training	$3,000.00	$3,000.00	$3,000.00
Consumable Supplies	$5,300.00	$5,300.00	$5,300.00
Equipment Maintenance	$2,500.00	$2,500.00	$2,500.00
Appliance/Fittings	$4,500.00	$4,500.00	$4,500.00
Ladder Maintenance	$3,000.00	$3,000.00	$3,000.00
Vehicle Maintenance	$10,000.00	$10,000.00	$10,000.00
Medical	$2,000.00	$2,000.00	$2,000.00
Contingency	$3,000.00	$0.00	$0.00
Gas/Diesel	$9,000.00	$11,500.00	$11,500.00
Membership/Dues	$750.00	$750.00	$750.00
Annual Testing	$3,000.00	$3,000.00	$3,000.00
Equipment Purchases	$6,500.00	$6,500.00	$6,500.00
SCBA	$4,000.00	$4,000.00	$4,000.00
Turnout Gear	$8,000.00	$8,000.00	$8,000.00
Hose	$3,500.00	$3,500.00	$3,500.00
Auto Insurance	$7,890.00	$4,000.00	$4,000.00
Volunteer Vehicle Insurance	$425.00	$495.00	$495.00
Property Insurance	$5,150.00	$4,800.00	$4,800.00
Cell Phones	$5,850.00	$5,800.00	$5,800.00
Consumable Supplies	$2,800.00	$2,800.00	$2,800.00
Electricity	$15,000.00	$13,000.00	$13,000.00
Fuel Oil	$9,650.00	$11,650.00	$11,650.00
Building Maintenance	$14,500.00	$14,500.00	$14,500.00
Radio Repairs	$10,000.00	$10,000.00	$10,000.00
Internet	$1,000.00	$1,000.00	$1,000.00
TOTALS	**$206,830.00**	**$202,325.00**	**$202,325.00**

Article 9. Rescue Department

ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
Salaries	$267,180.00	$272,500.00	$272,500.00
FICA/Medicare	$20,450.00	$20,850.00	$20,850.00
Health	$12,300.00	$14,760.00	$14,760.00
Dental/Life	$1,090.00	$1,090.00	$1,090.00
Unemployment	$10,850.00	$10,240.00	$10,240.00
Workers Compensation	$15,330.00	$14,005.00	$14,005.00
Retirement	$2,100.00	$2,100.00	$2,100.00
Seminars/Training	$7,500.00	$8,500.00	$8,500.00
Amb/Equip Maintenance	$9,000.00	$9,000.00	$9,000.00
Consumable Supplies	$10,000.00	$12,000.00	$12,000.00
Durable Goods	$6,500.00	$8,500.00	$8,500.00
Medical	$0.00	$0.00	$0.00
Oxygen	$1,000.00	$1,000.00	$1,000.00
Membership/Dues	$1,700.00	$1,900.00	$1,900.00
Billing	$13,000.00	$13,000.00	$13,000.00
Auto Insurance	$1,445.00	$590.00	$590.00
Ambulance Insurance	$1,130.00	$1,190.00	$1,190.00
Property Insurance	$295.00	$380.00	$380.00
Medical Director	$5,000.00	$5,000.00	$5,000.00
Telephone	$0.00	$1,100.00	$1,100.00
Information Technology	$6,000.00	$4,900.00	$4,900.00
Intercepts	$1,500.00	$1,500.00	$1,500.00
TOTALS	**$393,370.00**	**$404,105.00**	**$404,105.00**

Article 10. Dispatch

ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
Contract	$20,800.00	$21,740.00	$21,740.00
TOTALS	**$20,800.00**	**$21,740.00**	**$21,740.00**

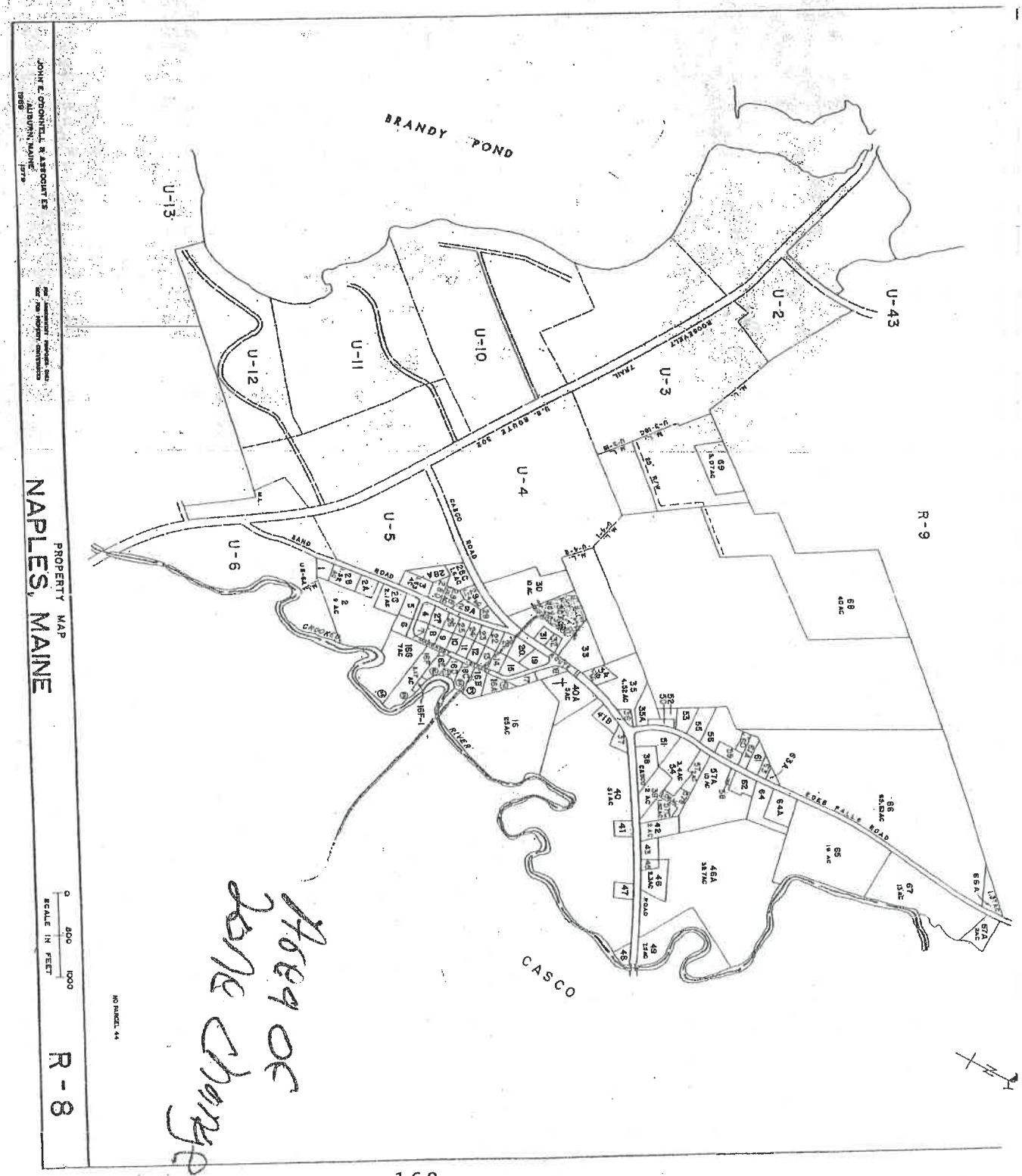
Article 11. Unanticipated Expense

ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
Unanticipated Expenses	$20,000.00	$25,000.00	$25,000.00
TOTALS	**$20,000.00**	**$25,000.00**	**$25,000.00**

Article 12. Debt Service

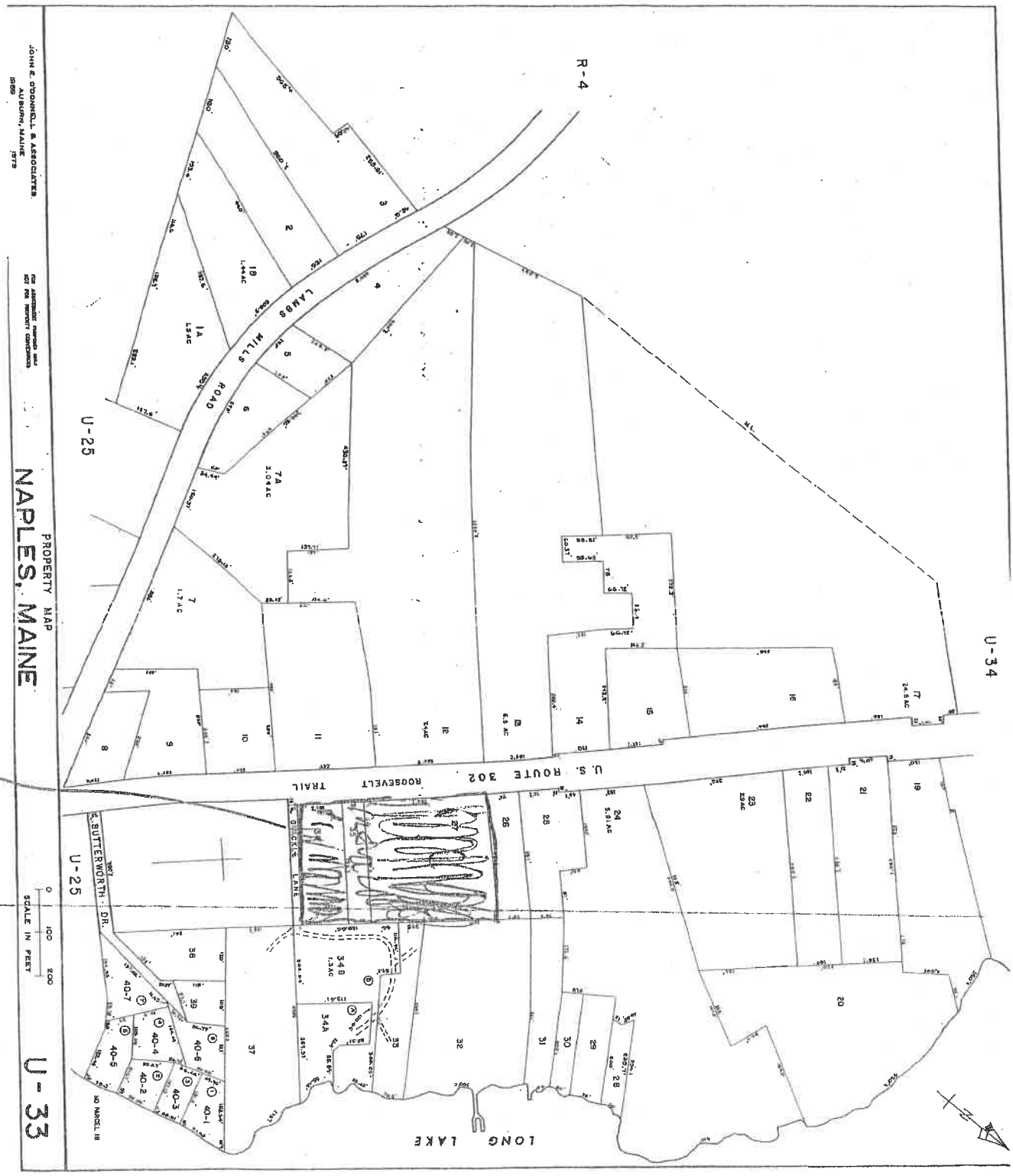
ACCOUNT	FY 2011 Budget	Proposed FY 2012 Budget	Town Manager Proposed 2012
Debt Service	$57,660.00	$69,555.00	$69,555.00
TOTALS	**$57,660.00**	**$69,555.00**	**$69,555.00**

Community Health and Cour	$0.00	$0.00	$0.00
Home Health Visiting Nurses	$6,000.00	$5,500.00	$5,500.00
Family Crisis Center	$1,000.00	$1,000.00	$1,000.00
Greater Bridgton Lakes Regi	$2,000.00	$500.00	$500.00
Home Health and Hospice	$0.00	$500.00	$500.00
Lake Region Television	$13,000.00	$14,000.00	$14,000.00
Lakes Environment Associat	$1,500.00	$1,500.00	$1,500.00
Milfoil Prevention Program	$5,000.00	$7,500.00	$7,500.00
Save Sebago Cove	$2,000.00	$2,000.00	$2,000.00
PROP	$5,000.00	$5,000.00	$5,000.00
Regional Transportation	$1,000.00	$1,000.00	$1,000.00
Sebago Lakes Region Cham	$2,000.00	$500.00	$500.00
Senior Congregate Meal Site	$3,000.00	$3,000.00	$3,000.00
Senior Transportation Progra	$340.00	$400.00	$400.00
Southern Maine Agency on /	$1,615.00	$1,600.00	$1,600.00
Southern Maine Parent Awai	$0.00	$150.00	$150.00
Tri-County Mental Health	$5,000.00	$3,500.00	$3,500.00
Western Maine Veterans Ho	$150.00	$170.00	$170.00
Woodfords, Inc	$300.00	$400.00	$400.00
TOTAL OUTSIDE AGENCIE	**$49,855.00**	**$48,970.00**	**$48,970.00**
other approved at Twn Mtg	$8,274.00	0.00	0.00
Total Municipal Budget	**$2,738,579.00**	**$2,826,485.00**	**$2,836,985.00**



Page of Zone Change

Supporting Document for Article 42



TOWN OF NAPLES
REVENUE
FY 2011-2012 Estimated Non Property Tax Revenue

Article 67

Acct Num	Account	Budget FY 2011	Proposed FY2012
10200	Auto Excise Taxes	$620,000.00	$622,000.00
10210	Boat Excise Taxes	$35,000.00	$37,000.00
10100	Clerk Fees	$30,000.00	$30,000.00
10110	Code Enforcement Office Fe	$21,000.00	$24,000.00
10141	Impound Fees	$900.00	$900.00
10150	Planning Board	$4,000.00	$4,000.00
10155	Appeals Board	$900.00	$900.00
10191	Room Rent	$1,000.00	$6,000.00
10192	Post Office Rent	$20,400.00	$20,400.00
10300	Lien Charges & Fees	$15,000.00	$17,000.00
10310	Interest on Taxes	$50,000.00	$52,000.00
Multiple	Recreation Fees	$63,900.00	$64,000.00
44602	Mooring Fees	$5,000.00	$5,800.00
42615	Naples Rescue	$120,000.00	$125,000.00
10810	Cable Franchise Fees	$45,000.00	$50,000.00
10700	State Revenue Sharing	$161,032.00	$165,890.00
10710	Dept of Transportation Loca	$49,970.00	$49,970.00
10715	Veterans	$2,700.00	$2,700.00
10716	Snowmobile	$3,000.00	$2,600.00
10725	Tree Growth Penalty	$3,000.00	$6,000.00
10735	State Park's Fee Sharing	$1,800.00	$2,000.00
10116	Vending Machine	$100.00	$150.00
10180	Cemetery Lots	$800.00	$800.00
10250	Investment Income	$40,000.00	$23,000.00
10321	Fireworks Donations	$4,500.00	$6,000.00
109999	Miscellaneous	$5,000.00	$5,000.00
	Bulky Waste Distribution	$0.00	$15,000.00
-	Transfer from Undesignated	$270,203.00	$340,200.00
		$1,574,205.00	$1,678,310.00

Dear Naples Property Owner:

Every year the Town asks you to file a list of the real and personal property you own in Naples as of April 1. The attached form requests information as of April 1, 2012 and will affect the 2012/2013tax year.

The primary purpose of the list is to help the Town verify the information on file and to keep it current. There is particular concern about mailing addresses. When tax bills are issued many are returned to the Town because of inadequate addresses. It is each taxpayer's responsibility to provide the Town with a complete, accurate and current mailing address. Due to the growing size of the Town, the Post Office needs route and box numbers for Naples addresses to ensure delivery to residents.

We request that each taxpayer take time and make a special effort to complete this form fully and return it to the Municipal Office by April 1, 2012 The sections on personal property, machinery and equipment apply only to commercial, industrial, agricultural properties and camper trailers. **Failure to file the list will result in a loss of your tax abatement appeal rights.** Thank you for assisting the Town in maintaining accurate records.

Sincerely,

Dana Watson/Chairman
Bob Caron Sr.
Rick Paraschak
Christine Powers
Thomas Mayberry
Selectboard/Assessors

*******CAMPER TRAILER OWNERS*******
CALL THE TOWN OFFICE AT 693-6364 TO SEE IF IT IS MORE COST EFFECTIVE FOR YOU TO PAY EXCISE OR PERSONAL PROPERTY TAX ON YOUR TRAILER.

WE NEED YOUR NEW POST OFFICE BOX NUMBER.
PLEASE GIVE US A CALL WITH THIS INFORMATION AT 693-6364.

FAILURE TO FILE THE FOLLOWING INFORMATION WILL RESULT IN A LOSS OF YOUR TAX ABATEMENT APPEAL RIGHTS.

MISCELLANEOUS PERSONAL PROPERTY

This form applies only to commercial, industrial, agricultural properties and camper trailers.

The following information covers miscellaneous personal property owned or controlled by me and subject to taxation as of April 1, 2012 said property being located in Naples, Maine on April 1, 2012.

1. Store, office and other commercial furniture and fixtures (including hotel & motel furniture and furniture in structures held for rental.)

a. Indicate whether: Store ____ Office ____ Hotel or Motel ____

Other (describe) _____

b. List on attached sheet, by item and by appropriate classification, giving age, condition, original cost and present value. *Indicate whether owned or leased.*

c. State location: _____

2. Other -- Camping trailers, aircraft, self-propelled farm and logging equipment not excised, etc.

a. Identify, giving cost and present value:

_____

_____

3. If any of the property listed in this schedule is owned by someone other than the person filing this schedule, please indicate such ownership clearly, giving name and address of owner.

_____

_____

_____

4. State on an attached sheet any additional fact which you believe are necessary to explain the foregoing, or which you believe should be considered in arriving at assessed value.

SOLD YOUR TRAILER???

HAVE YOU MOVED OR SOLD YOUR CAMPER TRAILER? PLEASE LET US KNOW BY SENDING TO THE TOWN OFFICE A SIGNED LETTER NOTIFYING THE TAX COLLECTOR OF THE NEW LOCATION OR THE DATE OF THE SALE AND THE NAME OF INDIVIDUAL WHO PURCHASED THE TRAILER.

TOWN OF NAPLES
PO BOX 1757
NAPLES, ME 04055

FAILURE TO FILE THE FOLLOWING INFORMATION WILL RESULT IN A LOSS OF YOUR TAX ABATEMENT APPEAL RIGHTS

TELEPHONE NUMBERS

EMERGENCY CALLS

CUMBERLAND COUNTY SHERIFF'S OFFICE	**911**
OUT OF STATE	1-207-774-1444
MAINE STATE POLICE	1-800-482-0730
MAINE WARDEN SERVICE	1-800-482-0730
NAPLES FIRE DEPARTMENT	693-6606
from Naples telephone exchange	**911**
NAPLES MARINE SAFETY UNIT	693-6850
from Naples telephone exchange	**911**
POISON CONTROL	1-800-442-6305

NON-EMERGENCY CALLS

CUMBERLAND COUNTY SHERIFF	1-800-266-1444
HARVEST HILLS ANIMAL SHELTER	935-4358
LAKES ENVIRONMENTAL ASSOCIATION (LEA)	647-8580
MAINE DEPARTMENT OF HUMAN SERVICES	1-800-482-7520
MAINE EMERGENCY MANAGEMENT	1-800-452-8735
NAPLES ANIMAL CONTROL OFFICER	693-6850
NAPLES CODE ENFORCEMENT OFFICER	693-6364
NAPLES FIRE DEPARTMENT	693-6850
NAPLES MARINE SAFETY	693-6850
NAPLES POST OFFICE	693-6340
NAPLES PUBLIC LIBRARY	693-6841
NAPLES RESCUE UNIT	693-6850
NAPLES/CASCO TRANSFER STATION	693-7585
NAPLES TOWN CLERK'S OFFICE (including burn permits)	693-6364
NORTHERN CUMBERLAND MEMORIAL HOSPITAL	647-8841
SEBAGO STATE PARK	693-6613
STATE REPRESENTATIVE, RICHARD CEBRA	693-4951
Augusta	287-1400
(toll free)	1-800-423-2900
STATE SENATOR, DAVID HASTINGS III	935-3175
Augusta	287-1505
(toll free)	1-800-423-6900