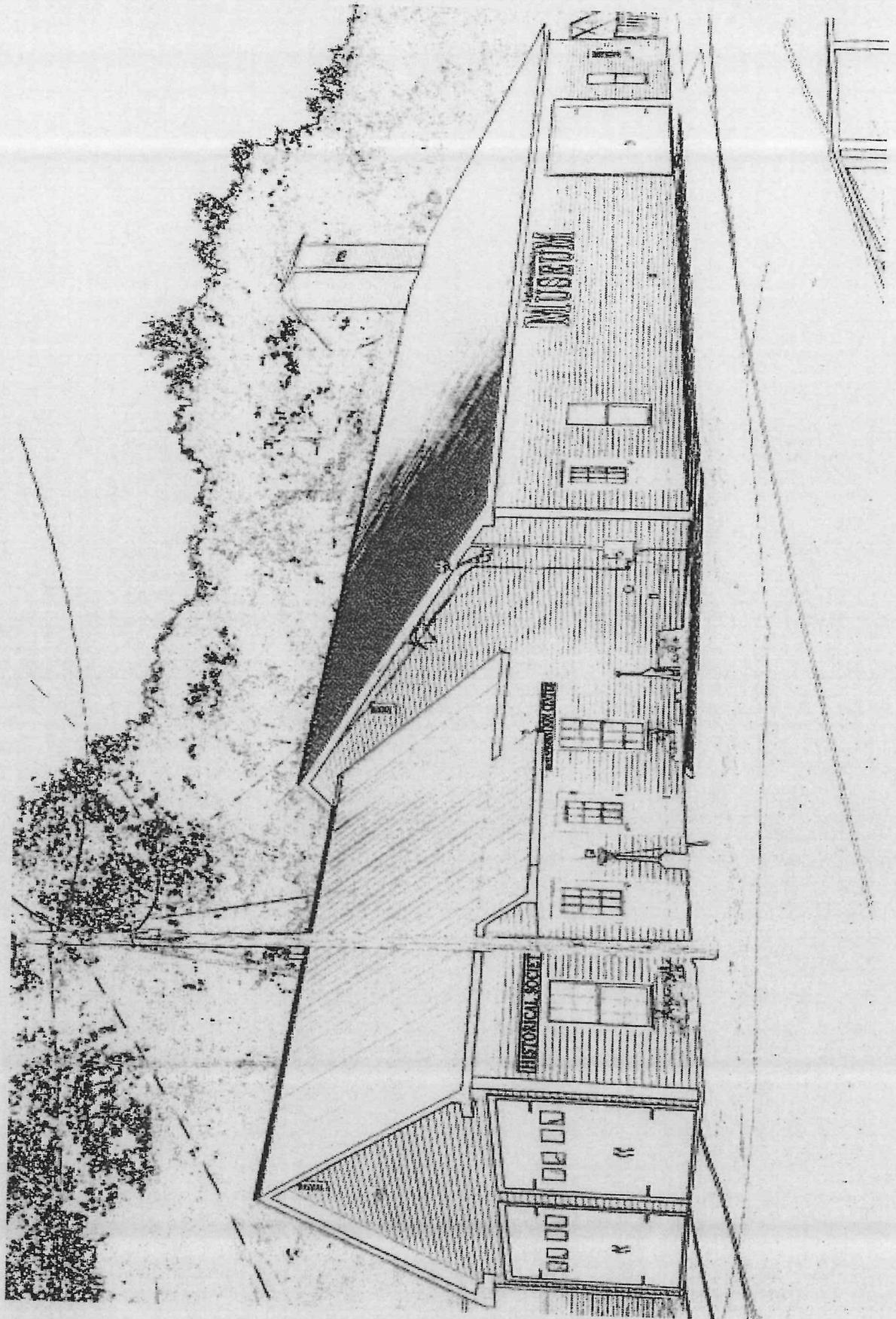


TOWN OF NAPLES  
ANNUAL REPORT 2011 - 2012



## **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 2012/2013-tax year (beginning July 1, 2013) must be filed by April 1, 2013.

### **HOMESTEAD EXEMPTIONS FOR REAL ESTATE TAXES**

In 1998, the 118<sup>th</sup> 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, 2012 for the 2013 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 2012-2013**

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.

THE ANNUAL REPORT  
of the  
MUNICIPAL OFFICERS  
of the Town of

**NAPLES,  
MAINE**

for the fiscal years

**2011 & 2012**

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*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.*

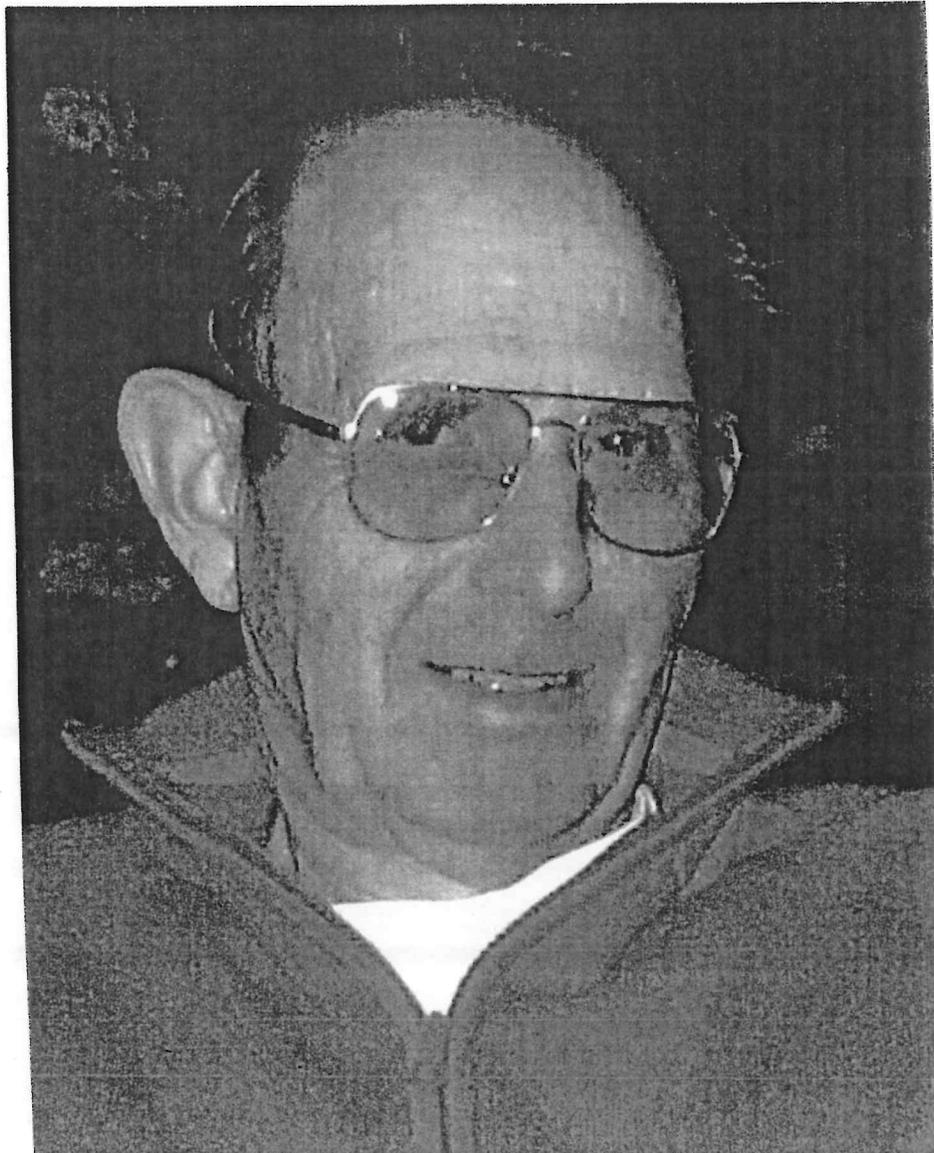


## *Dedication*

November 5, 2011 marked the passing of James Henry Flagg, a resident and friend of Naples for 74 years. Known as "Jimmy" to most residents in Naples, he was always a strong supporter and believer in the town.

Jimmy's late father was the owner of Flagg Lumber Inc. where Jimmy worked and later managed. He was later employed by many small businesses in Naples, including: Burnham Brother and P&K Sand and Gravel. Jimmy also briefly served as a firefighter in the town. His most recent employment was in the MSAD 61 School District where he was employed for sixteen years. He worked in the district as the District Delivery Technician until September of 2011. He loved his job, those he worked with and traveling around the beautiful district from day to day.

Jimmy made a wonderful life for himself and his family in Naples. His three children all built homes in the town where they later started their own families. Jimmy's heart was full of love for the people and the town of Naples itself. He will always be loved and missed by many.



## TOWN OFFICIALS AND EMPLOYEES

### SELECTMEN, ASSESSORS & OVERSEERS OF THE POOR

Dan Watson/Chairperson; Rick Paraschak; Bob Caron Sr., Christine Powers; John Adams

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	Kathleen Beecher
SCHOOL BOARD MEMBERS	Janice Barter Beth Chaplin Erica Pond Green
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

BUDGET COMMITTEE

Marie Caron/Chairperson, Richard Cross,  
Laurel Cebra, Jeff Merrill, Mark Scribner,  
Marcia Stewart, James Robson Sr.,

ORDINANCE REVIEW COMMITTEE

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

CAUSEWAY RESTORATION COMMITTEE

Robert Neault, Chairperson  
Jim Bigelow, Vice Chairperson  
Derik Goodine, Dan Allen, Barbara Clark,  
Kathy Sweet, Merry Watson, Maggie  
Krainin, Jim Allen, Rich Cebra,  
Bob Caron Sr., Rick Paraschak,  
Barbara McDonough

NAPLES AMERICAN FLAG FUND COMMITTEE

Laurel Cebra, Richard Cross

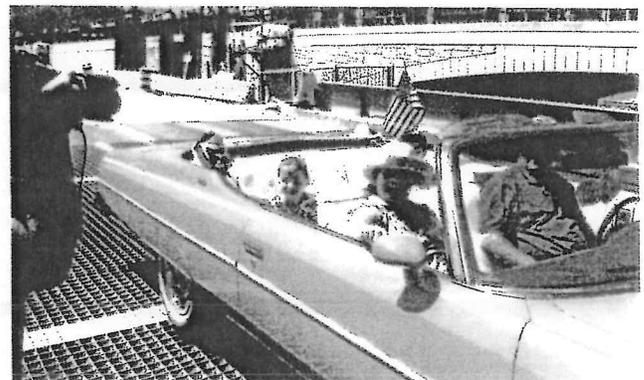
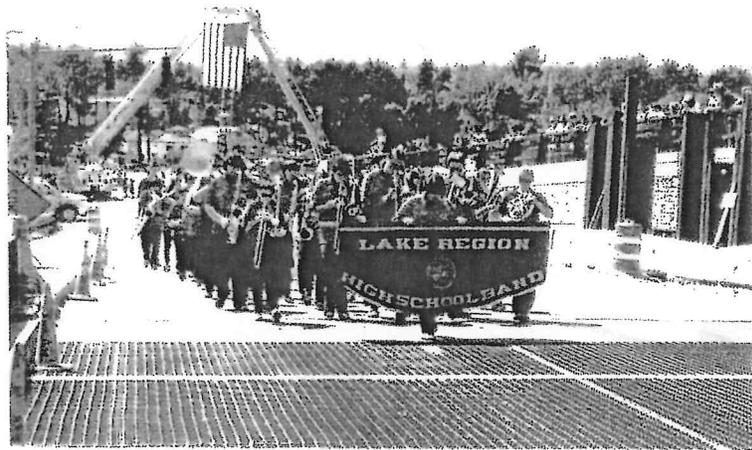
The biggest event of this past year though was by far the opening of the new bridge over the Chute River. This grand opening was celebrated on May 18, 2012, with guest speakers from the State of Maine MDOT, our local Representative Rich Cebra, Selectman Robert Caron Sr., and Causeway Renovation Committee Chairman Robert Neault. This event was followed by a parade which included the Lakes Region High School and Middle School Bands, and antique vehicles traveling over the old bridge led by Sonny Berman. The honor of being the last car and person to officially drive over the swing bridge went to Carmen Caron and family who won a raffle for the that honor. The parade then continued over the new bridge with raffle winner Connie Eldridge and family having the honor of being the first vehicle to officially drive over the new bridge. They were followed by the Lake Region Lakers Band and several 2012 model vehicles provided by McDonalds Motors, of Bridgton, and then followed by the antique vehicles coming back over the officially opened new bridge. Thousands of people witnessed this event that culminated with the parade ending at the Village Green where a reception, exquisitely catered by Lakes Region Caterers, was held. It was a historic event that will be remembered for years. Another event is planned for Memorial Day weekend in 2013. This event will celebrate the official opening of the renovated Causeway being completed.

While the Causeway certainly is the biggest occurrence of 2011-2012, many other things happened during this time also. One other exciting event was the construction of the boat launch at the old town beach property adjoining Kent's Landing. Reinhardt Excavation was awarded the contract to build the boat launch area which provided the Town's first town-owned boat launch on Long Lake. The boat launch was completed in time for use during the Annual Hannaford United Way Fishing Derby and also was used by ice fishermen and others to access Long Lake during the winter. The boat launch and associated parking area also includes a milfoil boat wash station, and it will be paved in the summer of 2012. A boat launch dock system will also be constructed in the summer of 2012. The new Town of Naples Historical Society Offices/Museum/ Information Center was also completed in the fall of 2011, being constructed by Turcotte Construction, and officially opened this late spring.

There were several other great endeavors that began or were accomplished in the 2011-2012 fiscal year and many with regional significance. MSAD #61 opened their new bus garage facility and vocational center and also continued renovations to the Lake Region High School. The Cumberland County Civic Center was approved for \$33 million of improvements although this was resisted by many voters in the Lakes Region Communities. Votes in opposition to this project was overcome by many more in favor of the project in communities surrounding and including the City of Portland. A project called Project Green Print mapped out areas of public lands and other environmentally sensitive and important areas around the Lakes Region. The food pantry grant received the previous year to deliver more food to needy families in Naples and to other areas towns went into full implementation. The Towns of Naples, Casco, and Raymond also received a grant for studying the feasibility of one day consolidating its public safety

Just like the last year fiscal year, this past year was an exciting year for happenings in the Town of Naples. The coming years should prove no different. We appreciate the support and trust that the people of Naples have put in our hands to make Naples the best place in Maine to live, work, and recreate.

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



June 8, 2011	Annual Town Meeting
June 30, 2011	School District Budget Validation Referendum 261 Voted
August 9, 2011	School District Budget Validation Referendum 463 Voted
November 8, 2011	State of Maine Referendum Election 1151 Voted
March 12, 2012	Special Town Meeting
May 22, 2012	School District Budget Validation Referendum 192 Voted
June 6, 2012	Annual Town Meeting
June 12, 2012	State of Maine Primary Election

Town of Naples  
Breakdown by Vendor  
Fiscal Year 2012

0287 A to Z Electric	\$2,040.84
1059 A/L Murphy	\$3,048.45
0777 A2M Energy Group LLC	\$1,366.45
1111 Adams Construction	\$3,949.66
0004 Adams Emergency Vehicles	\$200.00
0007 Admiral Fire & Safety, Inc	\$302.50
1281 Adriene Santangelo	\$35.00
0009 Advantage Gases & Tools	\$78.20
0363 Aetna	\$47.60
0770 Aire-Deb Corporation	\$720.00
0517 Allan H Griffin & Son	\$4,200.00
0013 Allen Uniforms, Inc	\$429.88
0155 Almighty Waste	\$16,370.00
1091 Altus Engineering, Inc	\$8,383.55
1255 American Chamber of Commerce Res.	\$111.00
1259 American Concrete Industries	\$4,872.00
0368 American Legion Post 155	\$400.00
0437 American Public Works Association	\$149.00
0015 American Red Cross	\$750.00
1302 Animal Care Equipment & Services	\$194.34
1229 Ann's Flower Shop	\$51.95
1141 April Noyes	\$35.00
0508 Atlantic Partners EMS	\$610.00
0553 Atlas Pyro Vision Productions, Inc	\$4,000.00
0025 Aubuchon Hardware	\$3,080.96
0384 Avenet, LLC	\$550.00
0325 Avery Weigh-Tronix LLC	\$1,575.00
1210 AVG Technologies USA, Inc	\$314.99
0404 B & G Commercial Sweeping	\$6,930.00
0225 Backwoods Computer Consulting	\$200.00
0006 Barbara Adlard	\$35.00
0520 Barbara McDonough	\$136.21
0027 Bard Industries	\$3,844.02
0028 Bearcom	\$1,158.72
0258 Becky Ribas	\$58.93
0030 Bernstein, Shur, Sawyer & Nelson	\$14,783.10
0410 Bessey Motor Sales	\$194.87
1278 Bill Adams Entertainment	\$100.00
1228 Billie Lynn Burke	\$10.00
0026 BJ Wholesale Depot	\$175.00
0648 Blow Bros	\$3,719.19
1299 Bob Neault	\$122.10
0528 Bobby Silcott	\$2,671.62
0180 Boni Rickett	\$632.40
1218 Bonny Dyer	\$25.00
0038 Bound Tree Medical LLC	\$9,136.41
1262 Brenda Mitchell	\$35.00
0558 Bridgton Hospital	\$218.00
0042 Bridgton News	\$3,992.00

0078 DM & D Professional Cleaners	\$2,894.84
0625 Dock World of Maine	\$3,433.00
0268 Dodge Oil	\$2,659.39
1226 Dodge The Florist	\$54.60
1267 Double T Fence	\$500.00
0037 Douglas Bosworth	\$325.00
0883 Downeast Energy-191388	\$998.65
0881 Downeast Energy-193235	\$42.38
0092 Downeast Engraving	\$1,537.30
0096 Dyer Excavation	\$370.00
0684 Earth Solutions	\$24,995.00
1002 Eastern Salt Company	\$40,255.93
0198 EcoMaine	\$91,034.91
1230 Ed Wheaton	\$35.00
1240 Elliot Maker	\$150.00
1137 Emergency Reporting	\$1,068.00
0965 Emily Bartlett	\$70.00
0613 Ephrem Paraschak	\$499.00
0435 Eric Anderson	\$700.00
0153 Eric Hanscom	\$1,123.17
1306 Erica LePage	\$129.00
1277 Eric's Garage	\$70.00
1280 Evergreen Electric	\$14,773.78
0097 Fair Point New England	\$10,853.06
0212 Family Crisis Services	\$1,000.00
0772 Ferguson Waterworks #590	\$200.40
1188 Finishing Touch	\$32,254.70
0103 Fire Tech & Safety	\$65,833.02
1081 Firesafe Equipment	\$188.80
0841 First Bankcard	\$22,143.98
0647 FR Carroll, Inc	\$585,829.48
0179 Frederick L Michaud	\$175.00
1044 Freedom fire Protection, Inc	\$400.00
0108 Funtown Splashtown USA	\$2,286.00
0542 Galls	\$48.98
0181 Gary M Haag	\$240.00
0110 Gazebo Tees	\$1,936.78
1232 George R. Roberts Co.	\$879.00
0803 Global Equipment Company, Inc	\$205.98
1223 Gorrill-Palmer Consulting Engineers	\$8,945.39
0113 GPCOG	\$10,989.53
0114 Great Northern Docks, Inc	\$7,868.66
0115 Greater Bridgton Lakes Region	\$500.00
1288 Grondin & Sons	\$2,700.00
1034 Group Dynamic	\$41,033.85
0522 Hamilton Marine Portland	\$190.23
0232 Hancock Lumber	\$3,506.67
0174 Harris Computer Systems	\$8,380.25
0365 Harvard Pilgrim	\$58,514.93
0440 Harvest Hill Animal Shelter, Inc	\$3,550.42
0218 Harvey Price, Jr	\$1,030.42
1260 Heather Mitchell	\$35.00
0195 HETL Water Program 014 10A 2310 042	\$80.00
1237 Holly Fitch	\$35.00

0993	Maine Fire Service Institute/SMCC	\$275.00
1231	Maine Funeral Directors Assoc	\$50.00
0893	Maine Hosting Solutions	\$191.40
0662	Maine Label & Printing LLC	\$2,021.37
0120	Maine Municipal Association	\$40,031.20
0602	Maine Radio, Inc	\$6,792.87
0901	Maine Recreation & Park Association	\$285.00
0226	Maine Street Graphics	\$4,321.70
1190	Maine Trailer	\$1,218.06
1198	Maine Veteran's Home	\$170.00
0231	Maine Welfare Directors Association	\$30.00
1285	Marcia Fritz	\$35.00
0521	Mark Scribner	\$1,231.60
0208	Marks Printing House	\$473.30
1064	Marshall Grinding Inc	\$17,435.16
0273	Marston's Tree Service, Inc	\$2,925.00
1247	Martha Milton	\$25.00
0200	Mason Property Services, Inc	\$8,916.75
1211	Matheson Tri-Gas, Inc	\$1,747.51
1128	Matthew Plummer	\$2,932.50
0391	MBOIA	\$75.00
1110	ME Assoc of Conservation Commission	\$165.00
0604	ME State Federation of Fire Fighter	\$608.00
1235	Mechanical Maintenance	\$6.00
0161	Medical Reimbursement Services, Inc	\$14,561.69
1279	Melanie Putnam	\$35.00
1250	Merced's	\$1,440.00
0265	MFCA	\$83.00
0653	MHQ Municipal Vehicles	\$27.91
1291	Michael McGowan	\$35.00
0139	MMTCTA	\$150.00
0902	Molly Brake	\$1,361.62
0352	Moose Landing Marina	\$38.50
1295	MSSPA	\$150.00
0241	MTCCA	\$160.00
0302	MTCMA	\$369.00
0491	Muddy River Sno-Seekers	\$2,570.00
0340	Naples Baseball/Softball League	\$4,000.00
0434	Naples Library	\$74,252.59
0484	Naples Main Street	\$5,269.94
0960	Naples Marina	\$429.44
1080	Naples Pizza and Dugout	\$244.25
0175	Naples Postmaster	\$265.00
0187	Naples Small Engines	\$13,635.57
1194	Nathan Herbert Builders	\$750.00
0560	NEAFC Inc	\$25.00
1270	New England ADA Center	\$40.00
0000	New England Marine	\$366.00
1293	NEW ENGLAND TITLE LLC	\$1,248.92
0755	Norma King	\$2,740.00
0609	Norris, Inc	\$2,999.00
0564	NorthEast Charter & Tour Co Inc	\$900.00
0920	Northern Industrial Sales, LLC	\$553.21
0676	Northern Outdoors	\$11,985.59

1154	Sebago Furniture	\$23,126.50
0864	Sebago Lake Chevrolet	\$1,171.12
0301	Sebago Lakes Region Chamber of	\$500.00
1227	Sedation Resource	\$1,977.25
0490	Senior Citizen Congragate Meal Site	\$3,000.00
1008	Sherwood Cleaveland	\$19.92
0936	Sonicwall	\$390.00
0339	Southern Maine Agency on Aging	\$1,600.00
0468	Southern Maine Emergency Medical	\$2,205.00
1191	Southern Maine Parent Awareness	\$150.00
0784	Specialty Vehicles, Inc	\$395.02
1298	Sports Fields, Inc	\$1,940.00
0376	Stanford Electric Company, Inc	\$512.88
0186	Staples Credit Plan	\$6,210.07
0327	State of Maine Harbormasters Assoc	\$250.00
1212	Steve Charon	\$200.00
1292	Steven Akeley	\$35.00
0616	Steven Marino	\$700.00
1025	Stone Plumbing & Heating	\$1,145.79
1077	Stripes Pavement Markings	\$175.00
1153	Studio Flora & Sebago Gardens	\$53.50
0504	Subway	\$99.00
1208	Sun Journal	\$108.30
1254	Susan Allen	\$1,064.74
1126	Swett Signs, Inc	\$300.00
1085	Swift River Coffee Roasters	\$670.00
0922	SymQuest Group	\$1,076.38
0147	TDBanknorth	\$140,338.08
1236	Tech Lift Inc	\$7,653.00
0280	Telrite Communications	\$757.24
1303	Thirsty Turf Irrigation	\$9,240.00
1273	Thompson Enterprises	\$925.00
0005	Time Warner Cable	\$879.89
1253	Title Source	\$743.93
0642	TMS Medical Technologies	\$310.00
0156	Tony's Foodland	\$276.36
0291	Town of Bridgton	\$45.00
0169	Town of Casco	\$270,318.25
0345	Town of Naples	\$82.55
1248	Tracy Sargent	\$35.00
0519	Trafford's RV	\$290.00
0148	Treasurer State of Maine	\$20,411.99
1266	Treasurer State of Maine	\$47.00
0938	Treasurer State of Miane	\$30.00
0129	Treasurer, State of Maine	\$285,679.04
0152	Treasurer, State of Maine	\$231.75
0176	Treasurer, State of Maine	\$124,643.30
0199	Treasurer, State of Maine	\$3,286.00
0204	Treasurer, State of Maine	\$1,343.00
0267	Treasurer, State of Maine	\$897.00
0347	Treasurer, State of Maine	\$240.00
0423	Treasurer, State of Maine	\$210.50
0438	Treasurer, State of Maine	\$50.00
0480	Treasurer, State of Maine	\$220.00



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 *Heather J.R. Priest*  
Clerk of the House

DATE: January 2012

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  
District Office: (207) 693-4951

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>

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and preserve universal postal service for all Americans, no matter where they live.

In December, I cast my 4,825<sup>th</sup> consecutive vote, making me the longest currently serving Senator never to have missed a vote. 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 state office at (207) 780-3575, or visit my website at <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

## CODE ENFORCEMENT OFFICER'S REPORT

5/1//11 – 6/30/12

Building has increased slightly over the past year. There were 188 building permits issued, of which 16 were new single-family residences. And there were 89 plumbing permits issued, of those 34 were new septic systems.

After new legislation, the Maine Uniform Building and Energy Code must only be enforced in a municipality that has more than 4,000 residents, this excludes Naples. Naples is approaching that number of residents, but currently the Maine Uniform Building and Energy Code is not mandatory.

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](http://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,

*Bowí Ríckett*  
Code Enforcement Officer  
Local Plumbing Inspector  
Local Health Officer

## *Naples Planning Board*

Larry Anton (Chairman)  
Kevin Rogers (Vice Chairman)  
Mark Clement  
Jim Allen  
John Thompson  
Kathy Sweet (Alternate)  
Jeff Juneau (Alternate)

The past year, March 1, 2011 through February 29, 2012 was a fairly quiet period for the Planning Board. The Board approved three major site plan reviews, two minor site plan reviews and one change of use. We approved two minor subdivisions and held three public hearings for changes to the zoning map. All three of the zoning changes were later approved by Town Meeting.

The Board also approved four outdoor entertainment permits during the year. There were three Shoreland Zoning applications for aquatic structures. Two were approved and one was denied because the watercraft density would have been far in excess of the amounts permitted by the Shoreland Zoning Ordinance.

Informational meetings are held by the Planning Board when an applicant wants to get the reaction of the Planning Board and the public to a project being considered prior to an application being filed. This allows the applicant to make changes to a project in response to Board and community comments prior to filing an application. An informational meeting for a proposed supermarket to be constructed adjacent to Moose Landing Marina generated many questions and comments from the Board and from the community. As of February 29, 2012, no application has been filed with the Town on this project.

Respectfully Submitted,

Larry Anton

## *Marine Safety Report*

The 2011 summer was a safe season as far as boating injuries in Naples. We did have issues to deal with due to the causeway construction. An increase in boat traffic, due to lack of parking and auto traffic backups, caused increased use at the town dock. Many time boats cruised the causeway waiting for spaces to become available, this lead to some issues between boaters that we dealt with often. I'm confident, that with the completion of the bridge and most of the construction, this issue should resolve itself in 2012.

Marine Safety is made up of dedicated volunteers who support my theory of "educating the boating public" on boating safety. Among our members we have 6 State of Maine certified Harbor Masters, 2 Coast Guard licensed Commercial Captains, and other members with many years of boating experience.

The town mooring program is working out well. Issues are being dealt with on occasion but, overall it's a success. With 100's of moorings, in 4 bodies of water, it is a time consuming task. The staff at the Town Office, processing registrations, has been invaluable, without them this program would never be so successful.

All the area marinas have been very supportive are always willing to support us in keeping our lakes safe. The Naples Fire Department has gone out of their way to support us. We also have some good contacts with the Wardens service and Cumberland County Sheriffs and have used both agencies this past season. Last, but not least, is the support we have from the Board of Selectpersons and the citizens of Naples.

Thank You,

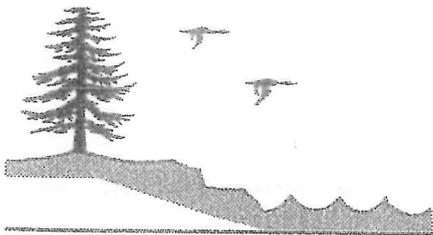
Bill Callahan  
Naples Harbor Master

We had over 40 applicants for the position of Children's Librarian, and I am pleased to announce that Kate Johnston was the successful candidate. Kate comes to us from Greene, Maine and we are thrilled to welcome her to Naples and to the NPL family.

Technology offerings continue to be a strong point for us here thanks to many Friends and Volunteers. The Library completed a major software and hardware conversion during this past year. We are most grateful to our patrons for their continued patience as we do our best to offer the most effective and efficient technological services possible. We borrowed 12 MLTI laptops from MSAD 61 in the Summer of 2011 to enhance the Kids 'n Kameras program and to offer some much-needed computer classes. Ancestry.com is now available through the Marvel Databases. We've expanded our book sales to offering online through Amazon.com and other sources. We were able to upgrade our printing and copying abilities with the lease of a new machine that also sends Faxes and Scans documents or photos to your email account. NPL is also embracing Open Source software to help us serve our patrons more efficiently. You can always visit the Library online by going to <http://www.naples.lib.me.us>. You can also "like" us on Facebook or "follow" us on Twitter! Our next tech adventure will be a Library Pinterest account.

The library hours are 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. We continue to enjoy the dedication and service of over 80 volunteers to help assist our 3 staff members. Please stop in and say hello!

Respectfully submitted,  
Christine Powers  
Director



# Town of Naples

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

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,

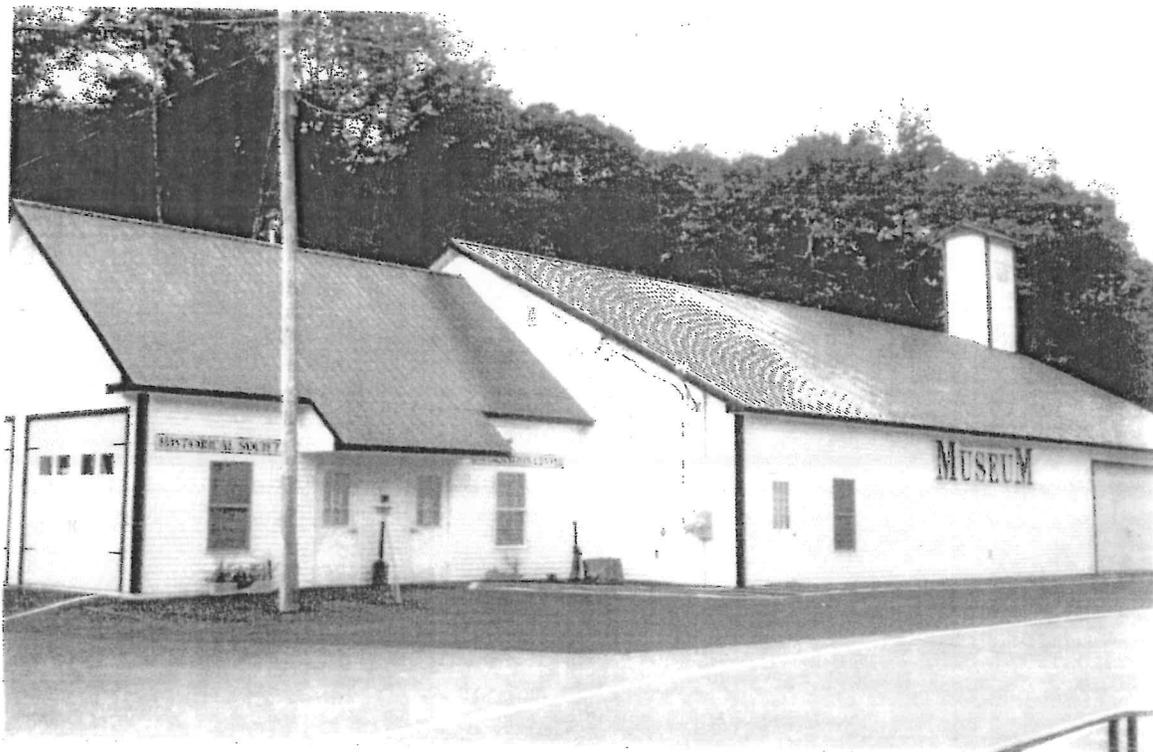
Merry Watson

\*\*\*\*\*

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

Officers:

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



### Naples American Flag Fund

The Naples American Flag Fund was established in 2008, with 2 members: Laurel Cebra, founder, chairman, and Treas., and Richard Cross, Vice-chair, and manager of the flags that fly in town from Memorial Day in May, throughout the summer, until right after Veteran's Day, in Nov. He works hand in hand with New England Electric and Q Team Tree Service crews when the flags need to be put up or taken down, May and Nov., or replaced because of wear and tear due to weather conditions, and in some cases, loss of flags through theft during the summer/fall seasons.

The first year that flags were flown in town, 2009, we put up 20 flags, mainly on streetlight poles along the 302 corridor.

In the ensuing years, we have added to the number of flags in town, and have included locations that have been specifically requested by some residents, along with their special donation that will cover the initial cost of a flag, a flagpole, a bracket, and spinners. As long as the requests were made for an approved streetlight pole location, we have granted the requests.

Fundraisers, handled, by Laurel Cebra include: raffles, using quality donations for the prizes, putting occasional articles in the Bridgton News requesting donations, setting up a table for the month of August in the Naples Norway Savings Bank lobby, and setting up a table at the Blues Festival every June.

Generally, the life of a new American Flag is usually two seasons long (May-November is considered a season) but because of the special weather conditions we have in the Lake Region, and flags getting caught on electric wires or the streetlight poles themselves, some flags never make the first season.

Due to these conditions, we are constantly seeking donations to keep the flags flying throughout our town. A campaign is being planned for next year, anticipating the completion of the work on the Causeway, to ask local businesses and organizations to help us keep the American Flags flying in Naples, by making a donation.

Every year, after Veteran's Day, I deliver the faded and torn flags to the American Legion to be disposed of in their respective and appropriate flag-burning ceremony, and the ones that can be reused, to be dry cleaned, and ready for use the next year.

The last two years, on June 14, Flag Day, I have gone into the Songo Locks School, dressed as Betsy Ross, and presented a 40 minute program to the 3<sup>rd</sup> graders, teaching the honor and respect that our American Flag and the National Anthem deserve from the citizens of this country.

Each child is presented with puzzle pages and brochures to share with family members, as well as a small cloth American Flag in a special stand, (made and painted by Richard Cross). In the last 2 years, over 150 third graders, along with their teachers and helpers, have participated in this event. (all of these materials are donated by Richard and me)

This year, the Naples Main Street group gave us a sizeable donation, which is much appreciated, to help cover the cost of flags to be flown on the newly completed causeway area in town.

We are always seeking help in our endeavors, whether it is in the form of monetary donations, helping us in our fundraising by donating items for a raffle, or volunteering to help man our booth at the Blues Festival for an hour or two. We can be reached at :

Naples American Flag Fund, P.O. Box 561 Naples, Maine 04055

Laurel Cebra,

TOWN OF NAPLES, MAINE

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JUNE 30, 2011

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auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Naples, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*RHR Smith & Company*

Certified Public Accountants

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.

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

	2011	2010
Assets:		
Current and Other Assets	\$ 5,010,860	\$ 4,939,997
Capital Assets	7,142,411	5,583,854
Total Assets	\$ 12,153,271	\$ 10,523,851
Liabilities:		
Current Liabilities	\$ 274,237	\$ 108,836
Long-term Debt Outstanding	1,666,497	750,539
Total Liabilities	\$ 1,940,734	\$ 859,375
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 7,142,411	\$ 5,583,854
Restricted Net Assets: Permanent funds	374,324	367,772
Other Net Assets	2,695,802	3,712,850
Total Net Assets	\$ 10,212,537	\$ 9,664,476

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 6.78%, while total expenses decreased by 5.16%. 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. The decrease in public works can be associated with the addition to fixed assets.

## 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,**

	2011	2010
Major Funds:		
General Fund:		
Nonspendable	\$ -	\$ 10,096
Committed	323,230	329,260
Unassigned	2,243,105	2,116,446
	\$ 2,566,335	\$ 2,455,802
Highways and bridges		
Committed	\$ 345,763	\$ 626,880
Chaplin Trust		
Restricted	\$ 349,558	\$ 343,078
Non-Major Funds:		
Special revenue funds		
Restricted	\$ 397,214	\$ 234,541
Assigned	2,711	2,658
Capital project funds		
Committed	640,399	672,067
Permanent funds		
Restricted	24,766	24,694
Total Non-Major Funds	\$ 1,065,090	\$ 933,960

The general fund total fund balance increased by \$110,533 over the prior fiscal year. Highways and bridges decreased by \$281,117, while the Chaplin trust increased by \$6,480. The non-major fund balances increased by \$131,130 over the prior fiscal year.

## **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.

## TOWN OF NAPLES, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

Functions/Programs	Program Revenues			Net (Expense) Revenue & Changes in Net Assets Total	
	Expenses	Charges for Services	Operating Grants & Contributions		Capital Grants & Contributions
Governmental activities					
Current:					
General government	\$ 627,728	\$ 144,652	-	\$	(483,076)
Public safety	691,948	-	-	-	(691,948)
Health and sanitation	274,305	-	-	-	(274,305)
Recreation and culture	24,740	5,146	-	-	(19,594)
Education	6,516,823	-	-	-	(6,516,823)
Public works	243,490	-	49,968	-	(193,522)
County tax	419,837	-	-	-	(419,837)
Unclassified	159,468	-	-	-	(159,468)
Unallocated Depreciation	58,840	-	-	-	(58,840)
Capital outlay	458,396	-	-	-	(458,396)
Debt service:					
Interest	19,805	-	-	-	(19,805)
	<u>9,495,380</u>	<u>149,798</u>	<u>49,968</u>	<u>-</u>	<u>(9,295,614)</u>

## STATEMENT C

## TOWN OF NAPLES, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2011

	General Fund	Highways & Bridges	Chaplin Trust	Other Governmental Funds	Totals	
					Governmental Funds 2011	2010
<b>ASSETS</b>						
Cash	\$ 3,439,822	\$ -	\$ 349,402	\$ 24,766	\$ 3,813,990	\$ 3,874,499
Investments	267,366	-	-	-	267,366	264,017
Receivables (net of allowance):						
Taxes	555,534	-	-	-	555,534	555,192
Liens	232,749	-	-	-	232,749	184,033
Other	141,221	-	-	-	141,221	52,160
Due from other funds	-	345,763	156	1,040,324	1,386,243	1,536,302
Tax acquired property	-	-	-	-	-	10,096
<b>TOTAL ASSETS</b>	<b>\$ 4,636,692</b>	<b>\$ 345,763</b>	<b>\$ 349,558</b>	<b>\$ 1,065,090</b>	<b>\$ 6,397,103</b>	<b>\$ 6,476,299</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable	\$ 114,472	\$ -	\$ -	\$ -	\$ 114,472	\$ 35,027
Prepaid taxes	25,987	-	-	-	25,987	21,619
Accrued payroll	-	-	-	-	-	24,455
Due to other funds	1,386,243	-	-	-	1,386,243	1,536,302
Deferred tax revenues	543,655	-	-	-	543,655	499,176
<b>TOTAL LIABILITIES</b>	<b>2,070,357</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,070,357</b>	<b>2,116,579</b>
<b>Fund Equity</b>						
<b>Fund Balance:</b>						
Nonspendable	-	-	-	-	-	10,096
Restricted	-	-	349,558	421,980	771,538	604,971
Committed	323,230	345,763	-	640,399	1,309,392	1,628,207
Assigned	-	-	-	2,711	2,711	-
Unassigned	2,243,105	-	-	-	2,243,105	2,116,446
<b>TOTAL FUND EQUITY</b>	<b>2,566,335</b>	<b>345,763</b>	<b>349,558</b>	<b>1,065,090</b>	<b>4,326,746</b>	<b>4,359,720</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,636,692</b>	<b>\$ 345,763</b>	<b>\$ 349,558</b>	<b>\$ 1,065,090</b>	<b>\$ 6,397,103</b>	<b>\$ 6,476,299</b>

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, 2011

	General Fund	Highways & Bridges	Chaplin Trust	Other Governmental Funds	Totals Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 8,416,880	\$ -	\$ -	\$ -	\$ 8,416,880
Excise taxes	661,678	-	-	-	661,678
Permit and fees	149,798	-	-	-	149,798
Intergovernmental revenues	231,596	-	-	-	231,596
Miscellaneous revenues	440,612	1,483	6,480	90,435	539,010
<b>TOTAL REVENUES</b>	<b>9,900,564</b>	<b>1,483</b>	<b>6,480</b>	<b>90,435</b>	<b>9,998,962</b>
<b>EXPENDITURES</b>					
Current:					
General government	600,062	-	-	-	600,062
Public safety	600,979	-	-	-	600,979
Health and sanitation	274,305	-	-	-	274,305
Recreation and culture	100,215	-	-	-	100,215
Education	6,516,823	-	-	-	6,516,823
Public works	436,339	-	-	-	436,339
County tax	419,837	-	-	-	419,837
Unclassified	159,468	-	-	-	159,468
Debt service:					
Principal	27,735	-	-	-	27,735
Interest	19,805	-	-	-	19,805
Capital outlay	266,085	582,700	-	1,073,583	1,922,368
<b>TOTAL EXPENDITURES</b>	<b>9,421,653</b>	<b>582,700</b>	<b>-</b>	<b>1,073,583</b>	<b>11,077,936</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>478,911</b>	<b>(581,217)</b>	<b>6,480</b>	<b>(983,148)</b>	<b>(1,078,974)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond Proceeds	300,000	-	-	746,000	1,046,000
Transfers in	5,000	300,100	-	373,278	678,378
Transfers (out)	(673,378)	-	-	(5,000)	(678,378)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(368,378)</b>	<b>300,100</b>	<b>-</b>	<b>1,114,278</b>	<b>1,046,000</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>110,533</b>	<b>(281,117)</b>	<b>6,480</b>	<b>131,130</b>	<b>(32,974)</b>
<b>FUND BALANCES - JULY 1</b>	<b>2,455,802</b>	<b>626,880</b>	<b>343,078</b>	<b>933,960</b>	<b>4,359,720</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 2,566,335</b>	<b>\$ 345,763</b>	<b>\$ 349,558</b>	<b>\$ 1,065,090</b>	<b>\$ 4,326,746</b>

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

## TOWN OF NAPLES, MAINE

STATEMENT OF FIDUCIARY NET ASSETS – FIDUCIARY FUNDS  
JUNE 30, 2011

	Private Purpose Trusts
	<u>                    </u>
ASSETS	
Cash	\$ -
Investments	53,257
TOTAL ASSETS	<u>\$ 53,257</u>
LIABILITIES	
Accounts payable	\$ -
Deposits held for others	-
TOTAL LIABILITIES	<u>-</u>
Net Assets	
Held in trust for special purposes	<u>53,257</u>
TOTAL FUND EQUITY	<u>53,257</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 53,257</u>

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

TOWN OF NAPLES, MAINE

NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2011

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.

TOWN OF NAPLES, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2011

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.

TOWN OF NAPLES, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

**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 Statutes 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, 2011.

**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.

TOWN OF NAPLES, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

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.

**Fund Equity**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

**Nonspendable** – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

TOWN OF NAPLES, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

**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, 2011, the Town's deposits amounting to \$3,750,120 were comprised of \$3,750,120 which were insured by federal depository insurance or by additional insurance purchased on behalf of the Town by the respective banking institutions and

TOWN OF NAPLES

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2011:

	Balance, 7/1/10	Additions	Deletions	Balance, 6/30/11
Non-depreciated assets:				
Land	\$ 918,790	\$ -	\$ -	\$ 918,790
Works of art & historical treasures	122,821	-	-	122,821
Construction in progress	-	-	-	-
	<u>1,041,611</u>	<u>-</u>	<u>-</u>	<u>1,041,611</u>
Depreciated assets:				
Land improvements	469,529	408,705	-	878,234
Buildings	2,303,826	82,464	-	2,386,290
Building improvements	150,702	-	-	150,702
Equipment & vehicles	2,245,958	1,055,267	-	3,301,225
Furniture & fixtures	22,169	-	-	22,169
Infrastructure	12,783,558	505,489	-	13,289,047
	<u>17,975,742</u>	<u>2,051,925</u>	<u>-</u>	<u>20,027,667</u>
Less: accumulated depreciation	<u>(13,433,499)</u>	<u>(493,368)</u>	<u>-</u>	<u>(13,926,867)</u>
	<u>4,542,243</u>	<u>1,558,557</u>	<u>-</u>	<u>6,100,800</u>
Net capital assets	<u>\$ 5,583,854</u>	<u>\$ 1,558,557</u>	<u>\$ -</u>	<u>\$ 7,142,411</u>
Current year depreciation:				
General government				\$ 23,930
Public safety				90,969
Public works				312,640
Recreation				6,989
Town-wide				58,840
Total depreciation expense				<u>\$ 493,368</u>

TOWN OF NAPLES

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 5 – GENERAL LONG TERM DEBT

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2012	\$ 133,778	\$ 62,538	\$ 196,316
2013	139,467	57,145	196,316
2014	144,725	52,076	196,612
2015	149,774	47,019	196,801
2016	155,014	41,802	196,816
2017-2021	658,613	133,942	792,555
2022-2026	202,237	44,409	246,646
2027-2031	184,657	12,036	196,693
	<u>\$ 1,768,265</u>	<u>\$ 450,967</u>	<u>\$ 2,218,755</u>

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, 2011, the Town's share was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
RSU #61	\$ 19,784,308	28.38%	\$ 5,614,787
Cumberland County	1,445,000	1.84%	26,530
			<u>\$ 5,641,317</u>

NOTE 7 – RESTRICTED NET ASSETS

For the year ended June 30, 2011 the following net assets were reserved:

<u>Governmental Funds:</u>	
Restricted for permanent funds	\$ 374,324
	<u>\$ 374,324</u>

## TOWN OF NAPLES

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011

#### NOTE 9 – RISK MANAGEMENT (CONTINUED)

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.

##### **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.

## 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

### 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 (CONTINUED)

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Public Works					
Tarring	8,000	-	8,000	13,841	(5,841)
Highways and bridges	344,700	45,661	390,361	351,906	38,455
Town maintenance	88,650	1,151	89,801	70,592	19,209
	441,350	46,812	488,162	436,339	51,823
Education	6,516,823	-	6,516,823	6,516,823	-
Outside agencies					
American Red Cross	750	-	750	750	-
Band concerts	2,300	-	2,300	2,200	100
COMM Health	6,500	-	6,500	6,500	-
Family Crisis Center	1,000	-	1,000	1,000	-
Fourth of July	8,000	13,845	21,845	18,209	3,636
Greater Bridgton Lakes Region	2,000	-	2,000	2,000	-
Historical Society	4,675	-	4,675	6,073	(1,398)
Lake Region Env Association	6,500	-	6,500	6,500	-
Lake Region Television	13,500	-	13,500	13,500	-
Petitioned Articles	3,274	-	3,274	3,274	-
Muddy River Sno-Seekers	2,220	-	2,220	2,220	-
Naples baseball/softball	3,500	-	3,500	3,500	-
Naples Main Street	2,000	-	2,000	2,000	-
Naples Public Library	74,000	-	74,000	72,337	1,663
Senior transportation	450	-	450	450	-
Woodfords	300	-	300	300	-

TOWN OF NAPLES, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Kent's landing project	27,000	-	27,000	-	27,000
Fire Suppression	-	380,000	380,000	258,585	121,415
Plummer Field Renovation	5,000	-	5,000	-	5,000
Consultant costs for dredging	-	4,283	4,283	-	4,283
	<u>45,000</u>	<u>525,182</u>	<u>570,182</u>	<u>266,085</u>	<u>304,097</u>
Transfers to other funds					
TIF	252,673	-	252,673	252,673	-
Capital reserve funds transfers	402,100	-	402,100	420,705	(18,605)
	<u>654,773</u>	<u>-</u>	<u>654,773</u>	<u>673,378</u>	<u>(18,605)</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<b>\$ 10,072,907</b>	<b>\$ 663,921</b>	<b>\$ 10,736,828</b>	<b>\$ 10,095,031</b>	<b>\$ 641,797</b>

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, 2011

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income	\$ -	\$ 68,862	\$ 72	\$ 68,934
Other	21,501	-	-	21,501
TOTAL REVENUES	<u>21,501</u>	<u>68,862</u>	<u>72</u>	<u>90,435</u>
EXPENDITURES	<u>106,448</u>	<u>967,135</u>	<u>-</u>	<u>1,073,583</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(84,947)</u>	<u>(898,273)</u>	<u>72</u>	<u>(983,148)</u>
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	-	746,000	-	746,000
Operating Transfers In	252,673	120,605	-	373,278
Operating Transfers (Out)	(5,000)	-	-	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>247,673</u>	<u>866,605</u>	<u>-</u>	<u>1,114,278</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	162,726	(31,668)	72	131,130
FUND BALANCES, JULY 1	<u>237,199</u>	<u>672,067</u>	<u>24,694</u>	<u>933,960</u>
FUND BALANCES, JUNE 30	<u>\$ 399,925</u>	<u>\$ 640,399</u>	<u>\$ 24,766</u>	<u>\$ 1,065,090</u>

See accompanying independent auditors' report.

## TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2011

	<u>Downtown TIF</u>	<u>Route 302 TIF</u>	<u>Project Graduation</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Due from other funds	300,996	96,218	2,711	399,925
<b>TOTAL ASSETS</b>	<u>\$ 300,996</u>	<u>\$ 96,218</u>	<u>\$ 2,711</u>	<u>\$ 399,925</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>				
Fund balance:				
Nonspendable	-	-	-	-
Restricted	300,996	96,218	-	397,214
Committed	-	-	-	-
Assigned	-	-	2,711	2,711
Unassigned	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>300,996</u>	<u>96,218</u>	<u>2,711</u>	<u>399,925</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 300,996</u>	<u>\$ 96,218</u>	<u>\$ 2,711</u>	<u>\$ 399,925</u>

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.

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
 JUNE 30, 2011

	<u>Machinery &amp; Equipment</u>	<u>Infrastructure</u>	<u>Infrastructure Unclassified</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Due from other funds	11,891	243,395	70,885	640,399
<b>TOTAL ASSETS</b>	<u>\$ 11,891</u>	<u>\$ 243,395</u>	<u>\$ 70,885</u>	<u>\$ 640,399</u>
<b>LIABILITIES</b>				
Due to other funds	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND EQUITY</b>				
Fund balance:				
Nonspendable	-	-	-	-
Restricted	-	243,395	70,885	640,399
Committed	11,891	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>11,891</u>	<u>243,395</u>	<u>70,885</u>	<u>640,399</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 11,891</u>	<u>\$ 243,395</u>	<u>\$ 70,885</u>	<u>\$ 640,399</u>

See accompanying independent auditors' report.

TOWN OF NAPLES, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS  
 FOR THE YEAR ENDED JUNE 30, 2011

	Machinery & Equipment	Infrastructure	Infrastructure Unclassified	Totals
REVENUE	\$ 39	\$ 441	\$ 256	\$ 68,862
EXPENDITURES	-	241,272	10,000	967,135
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	39	(240,831)	(9,744)	(898,273)
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	-	405,000	-	746,000
Operating Transfers In	2,500	-	18,500	120,605
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,500	405,000	18,500	866,605
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	2,539	164,169	8,756	(31,668)
FUND BALANCES, JULY 1	9,352	79,226	62,129	672,067
FUND BALANCES, JUNE 30	\$ 11,891	\$ 243,395	\$ 70,885	\$ 640,399

See accompanying independent auditors' report.

TOWN OF NAPLES, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS  
 JUNE 30, 2011

	Cemetery Perpetual Care	Totals
	<u>          </u>	<u>          </u>
ASSETS		
Cash	\$ 24,766	\$ 24,766
Investments	-	-
TOTAL ASSETS	<u>\$ 24,766</u>	<u>\$ 24,766</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	<u>\$ -</u>	<u>\$ -</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND EQUITY		
Fund balance:		
Nonspendable	-	-
Restricted	24,766	24,766
Committed	-	-
Assigned	-	-
Unassigned	<u>-</u>	<u>-</u>
TOTAL FUND EQUITY	<u>24,766</u>	<u>24,766</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 24,766</u>	<u>\$ 24,766</u>

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.

TOWN OF NAPLES, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2011

	General Capital Assets 7/1/10	Additions	Deletions	General Capital Assets 6/30/11
General Government	\$ 672,316	\$ 408,705	\$ -	\$ 1,081,021
Public Safety	2,625,442	1,055,267	-	3,680,709
Public Works	12,783,558	505,489	-	13,289,047
Recreation	174,234	82,464	-	256,698
Town-Wide	2,761,803	-	-	2,761,803
Total General Capital Assets	19,017,353	2,051,925	-	21,069,278
Less: Accumulated Depreciation	(13,433,499)	(493,368)	-	(13,926,867)
Net General Capital Assets	\$ 5,583,854	\$ 1,558,557	\$ -	\$ 7,142,411

See accompanying independent auditors' report.

BROWN, KAREN L	2012	629.48
BROWN, RICHARD	2012	2104.88
BSS TRUST	2012	323.35
BSS TRUST	2012	383.85
CALILEO, BRIAN C	2012	1640.66
CAMPBELL, KENNETH C	2012	219.67
CANTIN, RICHARD J	2012	1090.79
CAPOZZI, ERNEST P	2012	247.57
CARRUTHERS, MARY E	2012	1347.87
CASELLO, DAVID	2012	2991.23
CASH, JEFF	2012	109.85
CEDARQUIST, DAVID	2012	390.63
CEDARQUIST, DAVID	2012	298.32
CEDARQUIST, DAVID	2012	420.83
CEDARQUIST, DAVID	2012	2357.31
CHAPLIN, BETH	2012	5998.54
CHURCHILL, KEVIN	2012	1075.78
CLARK, ROBERT	2012	456.74
CONANT, JEFFREY	2012	457.66
CONANT, JEFFREY	2012	603.51
CONNOLLY, PATRICK E	2012	1066.88
COVILL, ARDELL	2012	1463.28
CROWLEY, JOHN M	2012	512.55
D & L DEVELOPMENT CORP	2012	808.02
DAD'S REAL ESTATE LLC	2012	14.48
DAIGLE, CHARLOTTE	2012	307.50
DEANGELIS, RALPH	2012	980.32
DEANGELIS, RALPH	2012	2667.59
DEANGELIS, RALPH	2012	1796.09
DECESERE, LORI	2012	122.42
DINGLEY, MILDRED E	2012	338.33
DINGLEY, RAYMOND	2012	516.95
DOHERTY, CHARLES W	2012	1520.45
DOHERTY, PATRICK	2012	360.14
DOLLOFF, TOD	2012	1250.96
DONOGHUE, MICHAEL	2012	5674.75
DUNLAP, RICHARD	2012	76.77
DUNN, THERESA M	2012	1029.37
EMERY, LOUIS G	2012	818.71
ESPEAIGNETTE, BETTE-JEAN	2012	1334.40
ESTES, CARLTON L	2012	169.68
FAGAN, VALERIE A	2012	487.91
FERRO, SALAZAR	2012	112.65
FRISCH NAPLES REALTY TRUST	2012	5496.31
FRISCH NAPLES REALTY TRUST	2012	913.83
FRITZ, MARCIA F	2012	661.90
FROST, BETH M	2012	1681.08
GANGI, CHRISTOPHER	2012	453.30
GANGI, CHRISTOPHER	2012	461.05
GARRON, JANE H ET AL	2012	841.35
GARRON, JUSTIN	2012	197.92
GEDNEY, ROBERT	2012	559.22
GIBSON, ANDREW	2012	981.11
GIBSON, ANDREW	2012	2249.25
GILCOTT, LINDA	2012	746.14
GLOVER, LYNDA	2012	634.29
GORDON, BEVERLY J	2012	653.56

KEEFE, WILLIAM F	2012	1413.56
KEENE, ALVIN G	2012	326.01
KENT, DAVID W	2012	1562.15
KERRI-ROSE INC	2012	335.45
KERRI-ROSE INC	2012	1427.48
KERRI-ROSE INC	2012	1123.76
KERRI-ROSE INC	2012	457.18
KNIGHT, ERIC	2012	318.51
KNIGHT, ERIC	2012	2251.32
KUHN, CHARLES	2012	94.66
LAMB, KILTON JR	2012	120.15
LARSEN, ANNE	2012	157.06
LAUGHLIN, JULI-ANN	2012	3632.52
LEAVITT, MARIAN L	2012	1082.01
LEMELIN, MICHAEL	2012	1391.32
LITTLE, CHRISTOPHER TRUSTEE	2012	2646.22
LONGLEY HOLDING LLC	2012	446.77
LONGLEY, ANTHONY	2012	1636.71
LONGLEY, ANTHONY	2012	1802.04
LONGLEY, ANTHONY	2012	1205.27
LONGLEY, ANTHONY	2012	628.27
LONGLEY, ANTHONY	2012	450.40
LONGLEY, DANI	2012	397.16
LORD, SANDRA	2012	188.60
LOWMAN, CHRISTOPHER	2012	923.27
MADISON HEIGHTS ASSOC	2012	328.92
MADISON HEIGHTS ASSOC	2012	315.61
MADISON HEIGHTS ASSOC	2012	293.46
MADISON HEIGHTS ASSOC	2012	314.64
MADISON HEIGHTS ASSOC	2012	309.80
MAGUIRE, ELMER W	2012	53.16
MAGUIRE, GRACE H	2012	70.18
MAINE TELEPHONE CO	2012	218.93
MAKER, DOUGLAS	2012	92.11
MANDEVILLE, LOUIS	2012	2492.19
MARSHALL, LANCE A	2012	808.11
MARSHALL, RONALD B	2012	1822.87
MARSTON, JOHN E SR	2012	321.41
MARSTONS TREE SERVICE	2012	1864.96
MARTIN, JOHN	2012	695.63
MAYBERRY LANDING ESTATES LLC	2012	2742.48
MAYBERRY LANDING ESTATES LLC	2012	3111.75
MAYBERRY LANDING ESTATES LLC	2012	1411.38
MAYBERRY LANDING ESTATES LLC	2012	1409.45
MAYBERRY LANDING ESTATES LLC	2012	1407.27
MAZZAGLIA, BARRY	2012	616.53
MAZZAGLIA, BARRY	2012	14515.13
MCCARTHY, JOHN	2012	2816.94
MCAULEY, LINDA	2012	312.46
MCAULEY, LINDA	2012	160.60
MCAULEY, LINDA	2012	158.43
MCAULEY, LINDA	2012	159.03
MCAULEY, LINDA	2012	158.79
MCAULEY, LINDA	2012	155.52
MCAULEY, LINDA	2012	167.62
MCAULEY, LINDA	2012	159.03
MCAULEY, LINDA	2012	159.88

PLUMMER, C BRUCE	2012	3706.82
PLUMMER, MATTHEW	2012	469.52
POHL-GRAHAM, LYDIA	2012	686.19
POLK, HOLLY	2012	1711.69
POLLAND, G. MICHAEL	2012	222.92
POLLAND, G. MICHAEL	2012	1891.55
POOL, CLAIRE	2012	216.25
PORTER, BRIAN N	2012	958.53
POTTER, JOYCE T	2012	3997.78
PROULX, DIRK S	2012	850.85
PROVENCHER, DENNIS P	2012	15.40
REINHARD, CANDICE M	2012	10.26
RFM, LLC	2012	1885.12
RFM, LLC	2012	480.65
RICHARDS, ALTON	2012	311.25
RILEY, WILLIAM	2012	374.55
ROBERTS, ALDEN	2012	402.31
ROGERS, CAROL	2012	410.76
ROGERS, DANA C	2012	968.91
RUSAKOVICH, RAYMOND JR	2012	886.70
RYER, BRUCE	2012	1449.84
SALALAYKO, LINDA	2012	279.75
SAWYER, ASTRID P	2012	389.39
SAWYER, MARYANN	2012	585.85
SCARF, JEFFREY C	2012	1553.07
SECORD, LAWRENCE A JR	2012	1468.93
SHAW, GAIL	2012	127.83
SHIELDS, EILEEN	2012	567.29
SHIELDS, ERIN	2012	535.10
SIPP, WILLIAM C	2012	185.85
SMALL, TROY M	2012	705.24
SMITH, EDWARD F JR	2012	317.21
SMITH, FREDERICK TRUSTEE	2012	1036.36
SPRAGUE, SUSAN	2012	615.56
STAUFFER, RICHARD T	2012	6355.22
STEEVES, MICHAEL A	2012	1034.10
SWAIM, KAREN	2012	323.35
THOMPSON, NEAL	2012	1343.43
THOMPSON, PATRICIA	2012	308.16
TIBBERT, JON L	2012	52.35
TINSLEY, SELINA	2012	953.48
TOMKUS, DONALD	2012	239.37
TOMKUS, DONALD	2012	1220.50
TORRES, DAVID J	2012	30.90
TUDOR, GERTRUDE PROPERTIES LLC	2012	1879.63
TURCOTE, HENRY	2012	371.51
TURCOTTE, HENRY P JR	2012	2855.02
ULMSCHNEIDER, MICHAEL	2012	340.53
ULMSCHNEIDER, MICHAEL	2012	340.53
VACCHIANO, TRACY A	2012	1085.63
VANECK TILLMAN ADV INC	2012	8.77
VASAPOLLI, STEPHEN J	2012	165.82
VAUGHN, DAVID	2012	209.13
WAKEMAN, STIENA K.	2012	1192.59
WATERHOUSE, DANIEL	2012	367.82
WEDGE, HALE	2012	969.95
WEESE, WILLIAM	2012	4024.82

DEANGELIS, RALPH	2011	1025.80
DEANGELIS, RALPH	2011	1838.74
DECESERE, LORI	2011	170.90
DOLLOFF, TOD	2011	1295.51
EDWARDS, STEPHEN A.	2011	1572.40
FAGAN, VALERIE A.	2011	535.11
FROST, BETH M.	2011	1724.13
GEDNEY, ROBERT	2011	606.17
GILCOTT, LINDA	2011	199.15
GORDON, BEVERLY J.	2011	700.18
GOUPIL, RHONDA M.	2011	1423.41
GRADY, BRIAN W.	2011	1604.22
GRAHAM, BEATRICE B.	2011	2967.40
GRAVES, LLOYD	2011	1106.80
GRAY, BEVERLY A.	2011	842.80
GREGG, JENNIFER	2011	1008.99
GREGG, JENNIFER A	2011	312.16
H3 DEVELOPMENT LLC	2011	359.31
H3 DEVELOPMENT LLC	2011	356.18
H3 DEVELOPMENT LLC	2011	340.52
H3 DEVELOPMENT LLC	2011	348.69
H3 DEVELOPMENT LLC	2011	340.52
H3 DEVELOPMENT LLC	2011	382.71
H3 DEVELOPMENT LLC	2011	363.89
H3 DEVELOPMENT LLC	2011	369.44
H3 DEVELOPMENT LLC	2011	348.21
H3 DEVELOPMENT LLC	2011	361.96
H3 DEVELOPMENT LLC	2011	360.27
H3 DEVELOPMENT LLC	2011	350.86
H3 DEVELOPMENT LLC	2011	346.20
H3 DEVELOPMENT LLC	2011	850.35
HILL, BRUCE	2011	221.56
HOME SWEET HOME APARTMENTS LLC	2011	442.74
JEWETT, NORMAN S	2011	465.32
JORDAN, RODNEY	2011	7560.82
KALEEL, GAIL	2011	1445.95
KALLANDER, PETER	2011	275.58
KEEFE, WILLIAM F.	2011	1457.53
KEENE, ALVIN G.	2011	56.69
KERRI-ROSE LLC	2011	1471.41
KERRI-ROSE LLC	2011	1168.75
KERRI-ROSE LLC	2011	504.21
KNIGHT, ERIC R.	2011	2292.38
LAUGHLIN, JULI-ANN	2011	3668.78
LEAVITT, MARIAN L.	2011	583.27
LITTLE, CHRISTOPHER TRUSTEE	2011	2685.91
LONGLEY HOLDING LLC	2011	272.15
LONGLEY, ANTHONY	2011	854.95
LONGLEY, ANTHONY	2011	935.93
LONGLEY, ANTHONY	2011	643.65
LONGLEY, ANTHONY	2011	361.05
LONGLEY, ANTHONY	2011	273.93
LONGLEY, DANI	2011	444.67
LORD, SANDRA	2011	236.85
LOWMAN, CHRISTOPHER	2011	503.44
MADISON HEIGHTS ASSOC	2011	376.67
MADISON HEIGHTS ASSOC	2011	363.41

RICHARDS, ALTON	2011	359.07
RILEY, WILLIAM	2011	422.14
SALALAYKO, LINDA	2011	327.69
SAWYER, ASTRID P	2011	64.34
SCARF, JEFFREY C	2011	1596.57
SECORD, LAWRENCE A JR	2011	1512.71
SHIELDS, EILEEN	2011	613.75
SHIELDS, ERIN	2011	581.69
SIPP, WILLIAM C	2011	79.97
SMITH, MARK S	2011	1760.51
STEEVES, MICHAEL A	2011	817.31
THOMPSON, NEAL	2011	1356.67
THOMPSON, PATRICIA	2011	355.99
TINSLEY, SELINA	2011	999.06
TURCOTTE, HENRY	2011	56.20
TURCOTTE, HENRY	2011	2893.98
ULMSCHNEIDER, MICHAEL	2011	220.11
ULMSCHNEIDER, MICHAEL	2011	220.11
VACCHIANO, TRACY A	2011	1130.75
VAUGHN, DAVID	2011	257.30
WAKEMAN, STIENA K	2011	1235.95
WATERHOUSE, DANIEL	2011	409.71
WEDGE, HALE	2011	35.34
WILCOX, TAMARA L	2011	165.41
WILLETTE, DAVID L	2011	670.79
WISWELL, EDWARD B	2011	157.70

**TOTAL**

**183097.12**

ADAMS, ELIZABETH	2010	259.69
ADAMS, KEVIN O.	2010	2710.03
AJEMIAN, EDWARD	2010	697.71
ANDERSON, ROBERT	2010	1822.53
AUCLAIR, L. RICHARD	2010	2874.75
BELL, TROY	2010	127.88
CAMPBELL, KENNETH C.	2010	107.15
DECESERE, LORI	2010	138.79
FAGAN, VALERIE A.	2010	480.30
FROST, BETH M.	2010	1617.21
GEDNEY, ROBERT	2010	92.25
GORDON, BEVERLY J.	2010	608.47

SECORD, LAWRENCE A. JR.	2010	1018.54
THOMPSON, PATRICIA	2010	349.51
TINSLEY, SELINA	2010	43.12
VACCHIANO, TRACY A.	2010	137.25
VAUGHN, DAVID	2010	158.44
WATERHOUSE, DANIEL	2010	400.57
WILLETTE, DAVID L.	2010	649.05
WISWELL, EDWARD B.	2010	<u>112.07</u>
<b>TOTAL</b>		<b>47885.34</b>

ANDERSON, ROBERT	2009	1,336.27
DECESERE, LORI	2009	247.96
FROST, BETH M.	2009	1,201.60
GOUPIL, RHONDA	2009	544.54
GRAVES, LLOYD	2009	1,108.41
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	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
MCGOWAN, DAVID	2009	282.82
MORTON, LORI A	2009	492.42
NELSON, DOUGLAS	2009	2885.91
PINKHAM, PETER	2009	1325.90

THOMPSON, RAYMOND	2007	227.14
U S CELLULAR	2007	99.08
WILLETTE, DAVID L.	2007	<u>547.59</u>
<b>TOTAL</b>		<b>1601.46</b>

HORSMAN, MARK	2012	57.14
HURSTY, CATHERINE & PAUL	2012	176.06
JOHNSON, MARK	2012	24.20
JOHNSON, MARK & DENISE	2012	41.12
KELLY, LINDA	2012	128.03
KING, LESLIE & KEITH	2012	203.40
LAKE REGION CONVENIENCE CENTER	2012	486.78
LEE, JUSTIN	2012	199.65
LESSARD, RICHARD	2012	90.02
LEWIS, LYNNE & JUNE	2012	60.50
LEWIS, MIKE & ANGIE	2012	23.35
LIBBY, SCOTT & KAREN	2012	292.34
LINDMARK, ANN	2012	203.28
LISTON, MARCUS	2012	69.21
LOON'S HAVEN FAMILY CAMPGROUND	2012	181.50
LORD, BILL & KERRY	2012	171.09
LORD, CLIFF & CORINNE	2012	188.03
LORD, KEN & RENEE	2012	49.25
MACDONALD, WILLIAM & ELAINE	2012	144.91
MAIDMENT, FRED	2012	30.25
MARTIN, JOHN & PAT	2012	183.44
MCHUGH, ARTHUR	2012	121.00
MCINNIS, MARTY & KIM	2012	160.69
MCLAUGHLIN, SUSAN	2012	88.94
MICHAUD, ANTHONY	2012	181.50
MONIER, TODD	2012	204.25
MONIER, TODD	2012	18.15
MOORCRAFT, STEVE	2012	363.00
MOORCRAFT, STEVE	2012	72.24
MORGAN, STEVE	2012	18.15
O'CONNOR, TIM & EILEEN	2012	78.05
O'CONNOR, THOMAS	2012	72.36
OLIVER, RICHARD	2012	27.23
P & K SAND & GRAVEL INC	2012	3,580.95
P & K SAND & GRAVEL INC	2012	14,346.24
PIERSON, RON	2012	18.15
PLOURDE, BILL	2012	220.83
RAIRDON, GARY	2012	90.75
RAYMOND, JOHN & LINDA	2012	19.66
RDG ENTERPRISES	2012	204.49
REED, MOLLY	2012	37.87
ROBINSON, CINDY & DANA	2012	62.09
RUGER, DONALD JR	2012	214.41
SCARF DRYWALL CONTRACTORS	2012	24.20
SEBAGO OSTEOPATHIC MEDICINE	2012	12.10
SHEPARD, DONALD	2012	35.94
SMITH, LLOYD & AVIS	2012	90.75
SPECIALTY WELDING	2012	236.55
STASIO, PAUL	2012	157.30
STEAD, DONALD	2012	24.20
STUCKER, CRAIG & PEPIN, JANET	2012	138.43
SWEET, STEPHEN	2012	160.93
SWEET, STEPHEN	2012	15.13
TURGEON, JEFF	2012	181.50
TURNAGE, CHARLES	2012	34.97
WILCOCKSON, JOHN & TINA	2012	86.76
WOODBURY, MARSHA & RICHARD	2012	113.01

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
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
MORGAN, STEVE	2011	17.40
O'CONNOR, TIM & EILEEN	2011	74.82
O'CONNOR, THOMAS	2011	69.37
P & K SAND & GRAVEL INC	2011	3,432.97
P & K SAND & GRAVEL INC	2011	13,753.42
PIERSON, RON	2011	17.40
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
RUGER, DONALD JR	2011	205.55
SCARF DRYWALL CONTRACTORS	2011	23.20
SEBAGO-PACIFIC INC	2011	39.79
SHEPARD, DONALD	2011	34.45
SHORT, DARLENE	2011	117.51
SMITH. LLOYD & AVIS	2011	87.00
STASIO, PAUL	2011	150.80
STEAD, DONALD	2011	23.20
SWEET, STEPHEN	2011	154.28
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	98.80
ZIMMERMAN, MARK & TRACY	2011	<u>.64</u>
<b>TOTAL</b>		<b>27,043.45</b>
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

P & K SAND & GRAVEL INC	2010	3,211.01
P & K SAND & GRAVEL INC	2010	12,864.19
PIERSON, RON	2010	16.28
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
SHEPARD, DONALD	2010	32.22
SMITH, LLOYD & AVIS	2010	81.38
STASIO, PAUL	2010	141.05
STEAD, DONALD	2010	21.70
SWEET, STEPHEN	2010	144.31
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	16.28
WYMAN, JOHN	2010	138.88

**TOTAL**

**23,699.20**

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
CAOUCETTE, 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
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
FRIEND, THOMAS	2009	15.70
FRITSCH, KAREN	2009	166.11
GAGNE, DAVID & HOLLY	2009	191.54
GALLOWAY, IAN	2009	157.00
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

BAER, VINNIE	2008	213.63
BLAISDELL, JAY	2008	346.02
BLANCHARD, DALE	2008	47.08
BLANCHARD, KIM	2008	142.20
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
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
GAGNE, DAVID & HOLLY	2008	120.06
GALLAGHER, JOHN	2008	33.50
GALLOWAY, IAN	2008	102.54
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
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
JOHNSON, MARK	2008	31.60
JOHNSON, MARK & DENISE	2008	53.69
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
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
MONIER, TODD	2008	266.70
MONIER, TODD	2008	23.70
MOORCRAFT, STEVE	2008	474.00
MOORCROFT, STEVE	2008	94.33
MORGAN, STEVE	2008	23.70
O'CONNOR, TIM & EILEEN	2008	101.91

MACDONALD, WILLIAM & ELAINE	2007	182.04
MAIDMENT, FRED	2007	38.00
MARTIN, JOHN & PAT	2007	60.80
MCHUGH, ARTHUR	2007	152.00
MICHAUD, ANTHONY &	2007	228.00
MOFFET, SANDY & LYLE	2007	38.00
MONIER, TODD	2007	25.61
MONIER, TODD	2007	22.80
MOORCRAFT, STEVE	2007	456.00
MOORCROFT, STEVE	2007	90.74
MORGAN, STEVE	2007	22.80
O'CONNER, TIM & EILEEN	2007	98.04
O'CONNOR, THOMAS	2007	90.90
PIERSON, RON	2007	22.80
PLOURDE, BILL	2007	314.43
REED, MOLLY	2007	58.82
SCARF DRYWALL CONTRACTORS	2007	30.40
SHEPARD, DONALD	2007	45.14
SINCLAIR, CHARLES	2007	22.80
SMITH, LLOYD & AVIS	2007	114.00
STASIO, PAUL	2007	41.17
STEAD, DONALD	2007	30.40
WOODBURY, MARSHA & RICHARD	2007	42.36
WOODBURY, RICHARD	2007	22.80
WYMAN, JOHN	2007	<u>194.56</u>

**TOTAL**

**5,916.69**

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
FINK, WILLIAM W.	2006	101.96
FRIEND, THOMAS	2006	7.55
GAGNE, DAVID & HOLLY	2006	114.74
GOBBI, JOHN & MARYANNE	2006	223.93
GOODINE, JERRY	2006	64.75
GRAVES, WILFRED & ANN	2006	160.74
GURNETT, LYNN	2006	122.20
HADAD, FRANK	2006	43.19
HINES, DAVID	2006	27.29
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	83.50
MACDONALD, WILLIAM & ELAINE	2006	180.84
MAIDMENT, FRED	2006	76.42
MARTIN, JOHN & PAT	2006	60.40

**TOTAL****2,487.45**

CAMPBELL, PHYLLIS	2004	8.98
DEVEAU, JOHN	2004	139.70
DEVEAU, MARY & JOE	2004	58.12
FRIEND, THOMAS	2004	6.56
GAGNE, DAVID & HOLLY	2004	99.70
GOBBI, JOHN & MARYANNE	2004	194.57
GOODINE, JERRY	2004	56.26
GRAVES, WILFRED & ANN	2004	139.66
HADAD, FRANK	2004	37.52
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
MICHAUD, ANTHONY &	2004	163.15
MOORCROFT, STEVE	2004	78.33
RAYMOND, JOHN & LINDA	2004	21.32
REED, MOLLY	2004	126.50
SCARF DRYWALL CONTRACTORS	2004	26.24
SMITH, LLOYD & AVIS	2004	49.20
STEAD, DONALD	2004	18.37
WOODBURY, MARSHA & RICHARD	2004	36.57
WOODBURY, RICHARD	2004	19.68
WYMAN, JOHN	2004	<u>51.67</u>

**TOTAL****1,943.45**

DEVEAU, JOHN	2003	135.76
DEVEAU, MARY & JOE	2003	56.48
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
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
MICHAUD, ANTHONY &	2003	158.55
MOORCROFT, STEVE	2003	76.12
RAYMOND, JOHN & LINDA	2003	20.72
REED, MOLLY	2003	122.94
SCARF DRYWALL CONTRACTORS	2003	25.50
STEAD, DONALD	2003	17.85
WOODBURY, MARSHA & RICHARD	2003	35.53
WOODBURY, RICHARD	2003	19.13

WOODBURY, MARSHA & RICHARD	2000	40.83
WOODBURY, RICHARD	2000	21.98
WYMAN, JOHN	2000	<u>57.69</u>
<b>TOTAL</b>		<b>632.75</b>
GOODINE, JERRY	1999	62.82
JOHNSON, MARK	1999	29.30
MOORCROFT, STEVE	1999	43.86
RAYMOND, JOHN & LINDA	1999	23.81
SCARF DRYWALL CONTRACTORS	1999	29.30
STEAD, DONALD	1999	20.51
WOODBURY, MARSHA & RICHARD	1999	40.83
WYMAN, JOHN	1999	<u>57.69</u>
<b>TOTAL</b>		<b>308.12</b>
GOODINE, JERRY	1998	31.41
JOHNSON, MARK	1998	29.30
RAYMOND, JOHN & LINDA	1998	23.81
SCARF DRYWALL CONTRACTORS	1998	29.30
STEAD, DONALD	1998	20.51
TREMBLAY, DON & LINDA	1998	76.91
WOODBURY, MARSHA & RICHARD	1998	40.83
WYMAN, JOHN	1998	<u>57.69</u>
<b>TOTAL</b>		<b>309.76</b>
JOHNSON, MARK	1997	29.40
SCARF DRYWALL CONTRACTORS	1997	29.40
WOODBURY, RICHARD	1997	<u>22.05</u>
<b>TOTAL</b>		<b>80.85</b>
JOHNSON, MARK	1996	2.12
SCARF DRYWALL CONTRACTORS	1996	14.18
WOODBURY, RICHARD	1996	<u>10.64</u>
<b>TOTAL</b>		<b>26.94</b>
<b>GRAND TOTAL</b>		<b>121,300.33</b>

deem advisable to meet unanticipated expenses, emergencies, and minor account overdrafts that occur during the fiscal year.

**ARTICLE 13.** Voted to raise and appropriate \$177,475 for **Debt Service.**

**ARTICLE 14.** Voted to raise and appropriate \$75,850 for **Town Maintenance.**

**ARTICLE 15.** Voted to raise and appropriate \$290,700 for **Sanitation.**

**ARTICLE 16.** Voted to raise and appropriate \$428,500 for the **Capital and other Reserves Fund Account.**

**Vehicles:**

Fire Pumper	\$22,000.00
Ambulance Reserve	\$14,000.00

**Building Improvements**

Town Office/Post Office Repairs	\$5,000.00
Fire Station Building Reserve	\$20,000.00

**Machinery and Equipment**

Rescue Equipment	\$2,500.00
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**Highway and Bridges**

Paving and Reconstruction Reserve	\$300,000.00
Lakehouse Road Reserve	\$10,000.00

**Unclassified**

Civil Defense (Emg. Mgt)	\$2,000.00
Legal Reserve	\$10,000.00
Town Maint. Dept Startup	\$10,000.00
Kents Landing	\$33,000.00

**Total: \$428,500.00**

**ARTICLE 17.** Voted to raise and appropriate \$38,200 for the **Capital Improvement Projects.**

Cemetery Improvements	\$8,200.00
Fire Pumper Repairs	\$30,000.00

**ARTICLE 18.** Voted to raise and appropriate \$2,300.00 for **Band Concerts.**

VOTED TO VOTE ON ARTCILE 19-37 AS ONE BLOKE –All PASSED

**ARTICLE 19.** Voted to appropriate a sum not to exceed

for the **Southern Maine Area Agency on Aging.**

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

**ARTICLE 36.** Voted to raise and appropriate \$180 for the **Western Maine Veterans Home.**

**ARTICLE 37.** Voted to raise and appropriate \$2,500 for **Kent's Landing Boat Launch Facility Milfoil Inspections.**

**Selectmen and Budget Committee differ on recommendation in Article 38.**

**ARTICLE 38.** Voted to raise and appropriate \$74,000 for the **Library.**

\*\*\*\*\*

**Additional Business**

**ARTICLE 39.** Voted to authorize the Selectpersons to convey, by municipal quitclaim deed, to Priscilla Kyle of Naples a small triangle of land located between the old and new right of way lines of the Lambs Mill Road.

**(\*Please see attached exhibits at the end of this warrant\*)**

**ARTICLE 40.** Voted to raise and appropriate \$4,500 for the purchase of Computer Tablets or I-Pads for the Selectboard.

\*\*\*\*\*

**Bond Article**

**ARTICLE 41.** Voted to approve a capital improvement project consisting of road reconstruction and paving for a sum not to exceed \$750,000; 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 \$750,000 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.

**towns match for a CDBG Grant for a Water Capacity Development Study.**

Budget Committee and Selectboard recommend the amount for the Fireworks, and Budget Committee does not review the TIF funded projects. Selectboard recommends passage of these items.

(\*Note: A portion of this article is funded under Articles #59 #60, and #61.)

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**ORDINANCE ARTICLES**

**ARTICE 43 WAS TABLED UNTIL NEXT YEARS ANNUAL TOWN MEETING.**

**ARTICLE 43.** Shall the Ordinance entitled ‘Town Property Ordinance for the Town of Naples’ be enacted.

(\*Note: A copy of this ordinance is attached to this warrant, and it is hereby incorporated by reference. It is also available from the Town Clerk at the Town Office during regular office hours.\*)

**ARTICLE 44 PASSED AS WRITTEN**

**ARTICLE 44.** Shall the ‘Shoreland Zoning Ordinance for the Town of Naples’ be amended by adding the following section as follows:

**15.W.Primitive Trails and Trail Spurs**

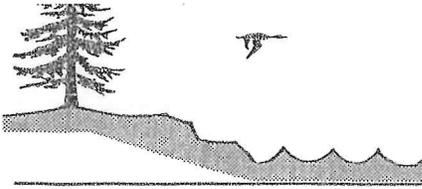
1. Primitive trails must meet structure setback to the greatest practical extent and shall not be established closer than twenty-five (25) feet from the shoreline, except for portions constructed over existing structural development such as pavement, concrete, and non-vegetated gravel areas.
2. Primitive trails and trail spurs shall be constructed using hand tools only, including power hand tools.
3. Trail spurs shall be limited to one per lot of record where a water access footpath allowed under the Clearing of Vegetation standards does not exist.

**ARTICLE 45 PASSED AS WRITTEN**

**ARTICLE 45.** Shall the ‘Definitional Ordinance for the Town of Naples’ be amended by adding the following definitions:

**Primitive Trails:** A public or private path or trail, with a tread path no more than three (3) feet in width and an overall clearance of four (4) feet in width, established for walking,

- ARTICLE 52.** 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 53.** Voted to authorize the Municipal Officers to enter into and execute contracts not to exceed three years.
- ARTICLE 54.** 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 55.** 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 56.** 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, 2012, to June 30, 2013.
- ARTICLE 57.** 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 58.** 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



**Town Meeting Warrant for the Adoption of the FY 2012-2013  
Municipal Budget and other Business**

To Derik Goodine, 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 6, 2012, 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 \$616,390 for **Administration.**

**ARTICLE 3.** To see if the Town will vote to raise and appropriate \$10,000 for **General Assistance.**

**ARTICLE 4.** To see if the Town will vote to raise and appropriate \$10,185 for **Animal Control.**

**ARTICLE 5.** To see if the Town will vote to raise and appropriate \$9,375 for **Marine Safety.**

**ARTICLE 6.** To see if the Town will vote to raise and appropriate \$102,225 for the **Recreation Department.**

(\*Note. A total of \$66,100 of this budget is offset in the Revenue Budget. \*)

**ARTICLE 7.** To see if the Town will vote to raise and appropriate \$14,055 for the **Historical Society.**

**ARTICLE 8.** To see if the Town will vote to raise and appropriate \$379,100 for **Roads and Highways.**

**ARTICLE 9.** To see if the Town will vote to raise and appropriate \$211,360 for the **Fire Department.**

- ARTICLE 17. To see if the Town will vote to raise and appropriate \$38,200 for the **Capital Improvement Projects**.
- |                       |             |
|-----------------------|-------------|
| Cemetery Improvements | \$8,200.00  |
| Fire Pumper Repairs   | \$30,000.00 |
- ARTICLE 18. To see if the Town will vote to raise and appropriate \$2,300.00 for **Band Concerts**.
- ARTICLE 19. 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 20. To see if the Town will vote to raise and appropriate \$3,500.00 for **Naples Baseball/Softball**.
- ARTICLE 21. To see if the Town will vote to raise and appropriate \$5,000.00 for the **Naples Main Street**.
- ARTICLE 22. To see if the Town will vote to raise and appropriate \$750 for the **American Red Cross**.
- ARTICLE 23. To see if the Town will vote to raise and appropriate \$4,300 for the **Home Health Visiting Nurses of Southern Maine**.
- ARTICLE 24. To see if the Town will vote to raise and appropriate \$1,000 to the **Greater Bridgton Lakes Region Chamber of Commerce**.
- ARTICLE 25. To see if the Town will vote to raise and appropriate \$500 for the **VNA Home Health and Hospice**.
- ARTICLE 26. To see if the Town will vote to raise and appropriate \$15,000 for **Lake Region Television**.
- ARTICLE 27. To see if the Town will vote to raise and appropriate \$1,500 for **Lakes Environmental Association**.
- ARTICLE 28. To see if the Town will vote to raise and appropriate \$5,000 for the **Lakes Environmental Association Milfoil Prevention Program**.
- ARTICLE 29. To see if the Town will vote to raise and appropriate \$2,000 for **Save Sebago Cove**.
- ARTICLE 30. To see if the Town will vote to raise and appropriate \$5,000 for **Opportunity Alliance (formerly PROP)**.

not to exceed \$750,000; 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 \$750,000 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. <u>Total Town Indebtedness</u>	
A. Bonds outstanding	\$ 2,349,250.28
B. Bonds authorized and unissued	\$ 0.00
C. Bonds to be issued if this vote is approved	<u>\$ 750,000.00</u>
 Total	 \$ 3,099,250.28

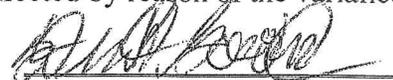
2. Costs

At an estimated interest rate of 2 percent, the estimated costs of this bond will be:

5 years	
Principal:	\$ 750,000.00
Interest:	<u>\$ 45,594.00</u>
 Total Debt Service	 \$795,594.00

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 second road bond,\$500,000 being authorized to borrow at the 2010 Town Meeting to reconstruct sections of roads in the Town of Naples in need of reconstruction and paving. Without this new bond, the Town will not be able to reconstruct and/or pave various roads. The roads to be reconstructed with these funds include sections of Lakehouse Road, Lambs Mill Road, King Hill Road, Chaplin Mills Road, Wiley Road, and Kansas Road, as well as paving several other roads.\*)

ARTICLE 45. Shall the 'Definitional Ordinance for the Town of Naples' be amended by adding the following definitions:

**Primitive Trails:** A public or private path or trail, with a tread path no more than three (3) feet in width and an overall clearance of four (4) feet in width, established for walking, hiking, non-motorized biking purposes, snow-shoeing, or cross-country skiing. Primitive trails are not structures if there is no base material used such as, but not limited to, pavement, concrete, gravel, or similar material

**Trail Spur:** A trail that:

1. Has no base material; and
2. Extends towards the shoreline from a primitive trail.

\*\*\*\*\*

**BUSINESS ARTICLES**

ARTICLE 46. 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, 2012

Second Installment: April 20, 2013

ARTICLE 47. 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 48. 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, 2012 in accordance with 36 M.R.S.A., Section 506-A.

ARTICLE 49. To see if the town will vote to close all Fiscal Year 2011-2012 overdrafts to surplus.

ARTICLE 50. 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.

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 59.** 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 Fire Works; for the Causeway Grand Opening Celebration; for the Causeway/Bridge and Fire Suppression Bond Debt Service; for the Historical Society Museum/Info Center Bond Debt Service; and for Causeway Bond II Debt Service, all in Article 42.

**Selectboard Recommends the following amounts:**

<b>Fire Works</b>	<b>\$ 5,000</b>
<b>Causeway Grand Opening Celebration</b>	<b>\$10,000</b>
<b>Causeway/Bridge and Fire Suppression Bond:</b>	<b>\$88,660</b>
<b>Historical Society Museum/Info Center Bond:</b>	<b>\$38,212</b>
<b>Causeway Bond II Bond</b>	<b><u>\$50,815</u></b>
	<b>Total: \$192,687</b>

**ARTICLE 60.** To see what sum the Town will vote to appropriate from the Town of Naples Route 302 Corridor Municipal Development and Tax Increment Financing District Program Fund account for the Town's match for a CDBG grant for a Water Capacity Development Study in Article 42.

**Selectboard Recommends the following amount:**

**CDBG Grant-Water Capacity Development Study \$38,300**

**ARTICLE 61.** To see what sum the Town will vote to appropriate from the General Fund Revenue sources in the recommendation towards the 2012-2013 budget appropriations; thereby decreasing the amount required to be raised by property taxes.

**RECOMMEND:** That \$1,396,570 be appropriated from Non-Property Tax Revenue; and \$340,200 be appropriated from Undesignated Fund Balance (Surplus).

Administration - Article 2

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Salaries	\$294,720.00	\$299,755.00
FICA/Medicare	\$22,550.00	\$22,930.00
Health	\$69,000.00	\$80,000.00
Dental/Life	\$8,000.00	\$8,300.00
Unemployment	\$4,930.00	\$4,900.00
Workers Compensation	\$1,700.00	\$1,500.00
Retirement	\$13,800.00	\$14,300.00
Computer Service/Contracts	\$12,650.00	\$11,500.00
Computer Upgrades	\$2,000.00	\$4,000.00
Advertising	\$3,000.00	\$3,700.00
Auditor	\$7,000.00	\$6,800.00
Seminars/Training	\$4,000.00	\$4,100.00
Telephone	\$6,000.00	\$5,700.00
Legal Expenses	\$26,000.00	\$25,000.00
Consumable Supplies	\$6,500.00	\$7,000.00
Town Meetings/Elections	\$900.00	\$600.00
Non Consumable Supplies	\$2,000.00	\$1,800.00
Equipment Maintenance	\$2,000.00	\$2,600.00
Equipment Rental	\$5,000.00	\$4,725.00
Bank Fees	\$500.00	\$400.00
Electricity	\$6,500.00	\$5,790.00
Fuel Oil	\$5,800.00	\$6,950.00
Propane	\$600.00	\$600.00
Membership/Dues	\$8,300.00	\$8,500.00
Condolences	\$550.00	\$300.00
Publications	\$2,300.00	\$2,200.00
Mileage Reimbursement	\$5,500.00	\$5,200.00
Insurance	\$18,850.00	\$18,490.00
Postage	\$10,300.00	\$10,300.00
Printing	\$4,800.00	\$5,800.00
Registry-Records/Discharges	\$8,900.00	\$8,400.00
Registry-Copies	\$0.00	\$0.00
Assessing & Mapping	\$34,250.00	\$34,250.00
<b>TOTALS</b>	<b>\$598,900.00</b>	<b>\$616,390.00</b>

General Assistance - Article 3

ACCOUNT	FY 2012 Budget	Proposed FY 2013
General Assistance	\$10,000.00	\$10,000.00
<b>TOTALS</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>

Animal Control - 4

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Salaries	\$3,000.00	\$2,960.00
FICA/Medicare	\$230.00	\$218.00
Unemployment	\$150.00	\$120.00
Workers Compensation	\$35.00	\$40.00
Telephone	\$600.00	\$625.00
Consumable Supplies	\$100.00	\$100.00
Training	\$0.00	\$250.00
Veterinary Services	\$100.00	\$0.00
Mileage	\$2,470.00	\$2,000.00
Harvest Hills Animal Shelter	\$3,500.00	\$3,872.00
<b>TOTALS</b>	<b>\$10,185.00</b>	<b>\$10,185.00</b>

Marine Safety - Article 5

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Salaries	\$4,500.00	\$4,500.00
FICA/Medicare	\$350.00	\$350.00
Unemployment	\$220.00	\$180.00
Workers Compensation	\$320.00	\$330.00
Seminars/Training	\$650.00	\$650.00
Telephone	\$0.00	\$0.00
Equipment Maintenance	\$1,400.00	\$1,400.00
Fuel Oil	\$1,300.00	\$1,300.00
Uniforms	\$220.00	\$220.00
Membership/Dues	\$100.00	\$100.00
Insurance	\$340.00	\$345.00
<b>TOTALS</b>	<b>\$9,400.00</b>	<b>\$9,375.00</b>

BUDGET PROPOSAL  
FISCAL YEAR 2012-2013

**Fire Department - Article 9**

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Salaries	\$56,460.00	\$58,495.00
FICA/Medicare	\$4,320.00	\$4,475.00
Unemployment	\$1,270.00	\$1,270.00
Workers Compensation	\$3,180.00	\$3,555.00
Fire Prevention	\$1,500.00	\$1,500.00
Seminars/Training	\$3,000.00	\$3,000.00
Consumable Supplies	\$5,300.00	\$5,300.00
Equipment Maintenance	\$2,500.00	\$2,500.00
Appliance/Fittings	\$4,500.00	\$4,500.00
Ladder Maintenance	\$3,000.00	\$3,000.00
Vehicle Maintenance	\$10,000.00	\$12,000.00
Medical	\$2,000.00	\$2,000.00
Contingency	\$0.00	\$0.00
Gas/Diesel	\$11,500.00	\$13,000.00
Membership/Dues	\$750.00	\$750.00
Annual Testing	\$3,000.00	\$3,000.00
Equipment Purchases	\$6,500.00	\$6,500.00
SCBA	\$4,000.00	\$3,000.00
Turnout Gear	\$8,000.00	\$8,000.00
Hose	\$3,500.00	\$3,500.00
Auto Insurance	\$4,000.00	\$3,800.00
Volunteer Vehicle Insurance	\$495.00	\$495.00
Property Insurance	\$4,800.00	\$6,355.00
Cell Phones	\$5,800.00	\$6,000.00
Consumable Supplies	\$2,800.00	\$3,200.00
Electricity	\$13,000.00	\$13,000.00
Fuel Oil	\$11,650.00	\$13,000.00
Building Maintenance	\$14,500.00	\$14,500.00
Radio Repairs	\$10,000.00	\$10,000.00
Internet	\$1,000.00	\$1,665.00
<b>TOTALS</b>	<b>\$202,325.00</b>	<b>\$211,360.00</b>

**Rescue Department - Article 10**

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Salaries	\$272,500.00	\$282,310.00
FICA/Medicare	\$20,850.00	\$21,600.00
Health	\$14,760.00	\$13,700.00
Dental/Life	\$1,090.00	\$1,340.00
Unemployment	\$10,240.00	\$10,000.00
Workers Compensation	\$14,005.00	\$16,000.00
Retirement	\$2,100.00	\$2,100.00
Seminars/Training	\$8,500.00	\$8,500.00
Amb/Equip Maintenance	\$9,000.00	\$8,000.00
Consumable Supplies	\$12,000.00	\$12,000.00
Durable Goods	\$8,500.00	\$8,500.00
Medical	\$0.00	\$0.00
Oxygen	\$1,000.00	\$1,200.00
Membership/Dues	\$1,900.00	\$1,000.00
Billing	\$13,000.00	\$13,000.00
Auto Insurance	\$590.00	\$650.00
Ambulance Insurance	\$1,190.00	\$1,100.00
Property Insurance	\$380.00	\$960.00
Medical Director	\$5,000.00	\$5,000.00
Telephone	\$1,100.00	\$1,200.00
Information Technology	\$4,900.00	\$4,800.00
Intercepts	\$1,500.00	\$1,500.00
<b>TOTALS</b>	<b>\$404,105.00</b>	<b>\$414,460.00</b>

**Dispatch - Article 11**

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Contract	\$21,740.00	\$22,395.00
<b>TOTALS</b>	<b>\$21,740.00</b>	<b>\$22,395.00</b>

**Unanticipated Expense - Article 12**

ACCOUNT	FY 2012 Budget	Proposed FY 2013
Unanticipated Expenses	\$25,000.00	\$25,000.00
<b>TOTALS</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>

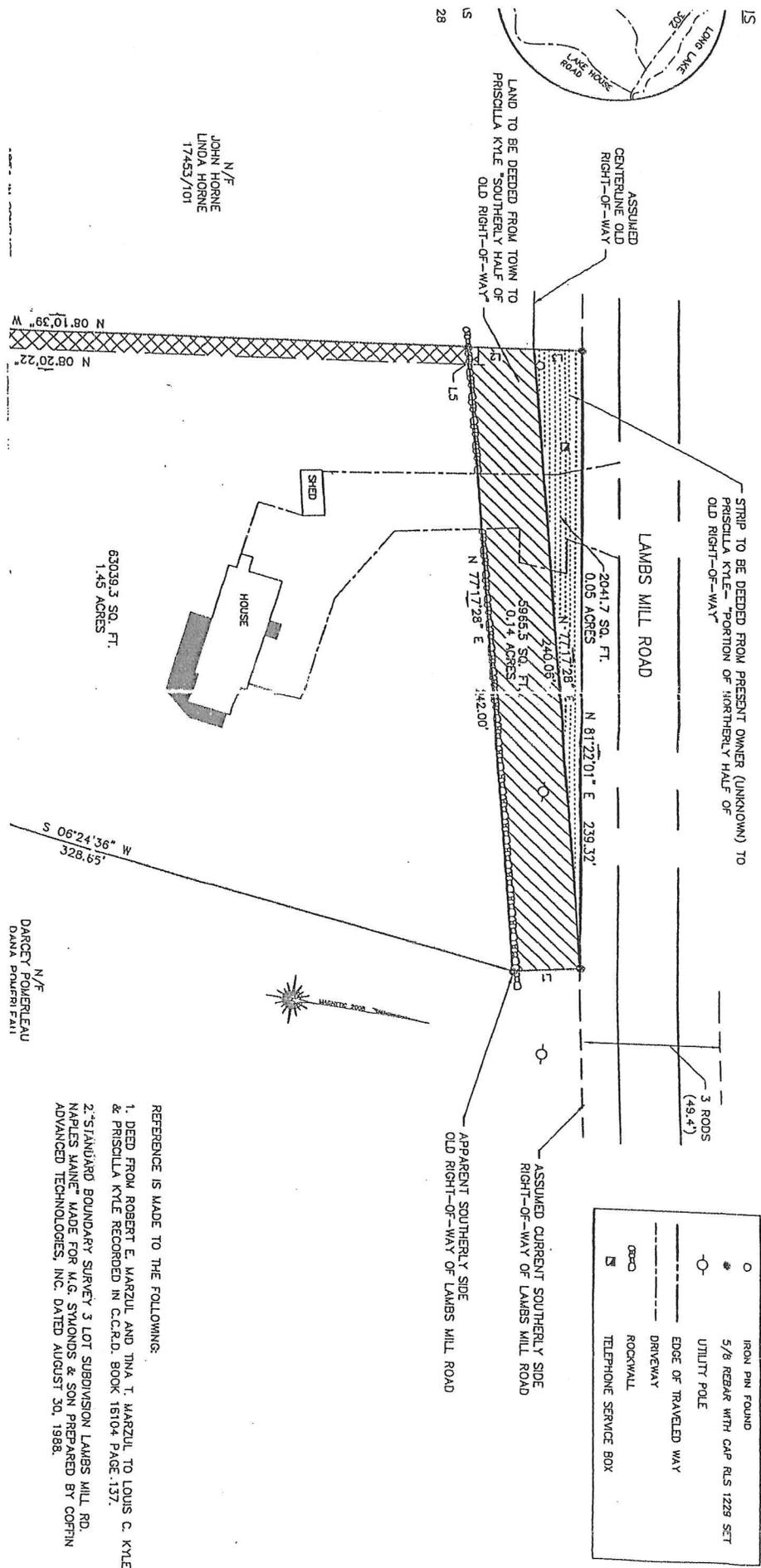
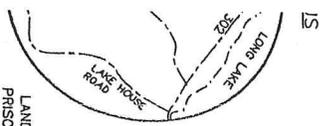
BUDGET PROPOSAL  
FISCAL YEAR 2012-2013

Outside Agencies Articles - 22-36

	FY 2012 Budget	Proposed FY 2013
American Red Cross	\$750.00	\$750.00
Community Health and Cour	\$0.00	\$0.00
Home Health Visiting Nurses	\$5,500.00	\$4,300.00
Family Crisis Center	\$1,000.00	\$0.00
Greater Bridgton Lakes Regi	\$500.00	\$1,000.00
VNA Home Health and Hosp	\$500.00	\$500.00
Lake Region Television	\$14,000.00	\$15,000.00
Lakes Environment Associat	\$1,500.00	\$1,500.00
Milfoil Prevention Program	\$7,500.00	\$5,000.00
Save Sebago Cove	\$2,000.00	\$2,000.00
PROP now Opportunity Alliance	\$5,000.00	\$5,000.00
Regional Transportation	\$1,000.00	\$1,500.00
Sebago Lakes Region Char	\$500.00	\$0.00
Senior Congregate Meal Site	\$3,000.00	\$3,000.00
Senior Transportation Progrz	\$400.00	\$400.00
Southern Maine Agency on /	\$1,600.00	\$1,600.00
Southern Maine Parent Awa	\$150.00	\$0.00
Tri-County Mental Health	\$3,500.00	\$3,500.00
Western Maine Veterans Ho	\$170.00	\$180.00
Woodfords, Inc	\$400.00	\$0.00
<b>TOTAL OUTSIDE AGENCIE</b>	<b>\$48,970.00</b>	<b>\$45,230.00</b>

Kents Landing Boat Launch Milfoil - Article 37

Milfoil at Kents Landing	\$0.00	\$2,500.00
<b>Total Municipal Budget</b>	<b>\$2,836,985.00</b>	<b>\$2,968,300.00</b>



N/F  
JOHN HORNE  
LINDA HORNE  
17433/101

63039.3 SQ. FT.  
1.45 ACRES

N/F  
DARCEY POMERLEAU  
DANA POMERLEAU

LEGEND

○	IRON PIN FOUND
⊕	5/8 REBAR WITH CAP RLS 1229 SET
○	UTILITY POLE
---	EDGE OF TRAVELED WAY
---	DRIVEWAY
▬	ROCKWALL
☐	TELEPHONE SERVICE BOX

REFERENCE IS MADE TO THE FOLLOWING:

- DEED FROM ROBERT E. MARZUL AND TINA T. MARZUL TO LOUIS C. KYLE & PRISCILLA KYLE RECORDED IN C.C.R.D. BOOK 1610+ PAGE 137.
- "STANDARD BOUNDARY SURVEY 3 LOT SUBDIVISION LAMBS MILL RD, NAPLES MAINE" MADE FOR M.G. SYMONDS & SON PREPARED BY COFFIN ADVANCED TECHNOLOGIES, INC. DATED AUGUST 30, 1988.

Article 39. Actual Larger Plan is on File with Naples Town Clerk

Thence South 12-39-26 E by and along said Pomerleau land a distance of twenty four and 75/100 feet (24.75') to a 5/8" rebar with cap RLS #1229 set in a stone wall;

Thence South 77-17-28 West by and along said Priscilla Kyle land a distance of two hundred forty two feet (242.00') by and along said stone wall to a 5/8" rebar with cap RLS 1229 and land now or formerly of John and Linda Horne (Book 17453, Page 101);

Thence North 08-10-39 West by and along said Horne land a distance of forty one and 89/100 feet (41.89') to a point on the southerly sideline of said Lambs Mill Road;

Thence North 81-22-02 East by and along said southerly sideline of said Lambs Mill Road a distance of two hundred thirty nine and 32/100 feet (239.32') to the point of commencement.

Reference is made to "Plan of land 264 Lambs Mill Road Naples, Maine Record Owner Priscilla Kyle" prepared by Sawyer Engineering and Survey Inc. Plan No. 108-47.5 to be recorded in the Cumberland County Registry of Deeds.

TOWN PROPERTY ORDINANCE FOR THE TOWN OF NAPLES  
Adopted:

I. PURPOSE:

To govern the use of town owned properties to assure reasonable use and access by all citizens and to provide for the enforcement of said rules and regulations.

II. APPLICABLE LOCATIONS:

Unless otherwise excluded, these rules and regulations shall apply to all Town owned properties.

III. RULES AND REGULATIONS:

All Town of Naples residents, landowners, and other guests shall obey and follow all posted rules and regulations as well as the provisions of this ordinance.

1. Only a resident or taxpaying landowner in the town, their immediate family and guests, will be allowed to use any of the picnicking, beach or other facilities, including access to and from Long Lake from ice out to ice in. All persons, including non-residents, shall be allowed access to Long Lake at a designated access point from ice in to ice out.
2. All town properties and all associated parking areas will be closed from sunset until sunrise except designated access routes to Long Lake and Trickey Pond from ice in to ice out, and for town sanctioned events. The use of town property for sleeping or camping is prohibited.
3. Pets, except for service dogs, are not allowed on the town beach or other town property, except for the Boat Landing at Long Lake and the Landing at Trickey Pond. Pets shall be allowed on the Boat Landing at Long Lake only if secured in a vehicle or by a leash of no longer than eight feet for the purpose of accessing boats or the ice. Pets shall be allowed at the Landing at Trickey Pond so long as they are under control of the owner as defined in the current Naples Dog Ordinance.
4. Any children under the age of 12 must be supervised.
5. No person shall have in his or her possession any open container of alcoholic beverage on town property.
6. The use of tobacco products and illegal drugs on town property is prohibited.
7. No person shall engage in any disorderly conduct or behavior on town property.

# Municipal Officers' Certification of Official Text of Proposed Ordinance Amendments

To the Town Clerk of the Town of Naples:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official amendments to the text of an ordinance entitled "Shoreland Zoning Ordinance for the Town of Naples," for which a public hearing was held on May 7, 2012 and is to be presented to the voters for their consideration on June 6, 2012.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town election place on the day of the vote.

Dated May 25, 2012.



Christine Powers



Dana Watson

Rick Paraschak



Robert Caron, Sr.

Tom Mayberry

"Attest: A true copy of an ordinance entitled "Shoreland Zoning Ordinance for the Town of Naples", as certified to me by the municipal officers of Naples on the 25th day of May, 2012.

Signature



Judy Whynot, Town Clerk of Naples

# Municipal Officers' Certification of Official Text of Proposed Ordinance Amendments

To the Town Clerk of the Town of Naples:

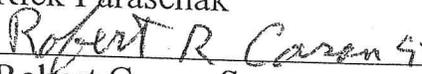
We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official amendments to the text of an ordinance entitled "Definitional Ordinance for the Town of Naples," for which a public hearing was held on May 7, 2012 and is to be presented to the voters for their consideration on June 6, 2012.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town election place on the day of the vote.

Dated May 25, 2012.

  
\_\_\_\_\_  
Christine Powers

  
\_\_\_\_\_  
Dana Watson

Rick Paraschak  
  
\_\_\_\_\_  
Robert Caron, Sr.

\_\_\_\_\_  
Tom Mayberry

"Attest: A true copy of an ordinance entitled "Definitional Ordinance for the Town of Naples", as certified to me by the municipal officers of Naples on the 25th day of May, 2012.

Signature \_\_\_\_\_  
Judy Whynot, Town Clerk of Naples

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, 2013 and will affect the 2013/2014 tax 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, 2013. 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  
John Adams  
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.**

**TOWN OF NAPLES, MAINE**

**LIST OF ESTATES NOT EXEMPT FROM TAXATION**

(Filed pursuant to Title 36, M.R.S.A., Section 706)

This inventory must be filed by April 1, 2013. **Failure to file will result in a loss of your appeal rights.** Each section must be completed in detail.

You are hereby required to make an inventory of your taxable estate or property as of April 1, 2013, according to the following interrogatories, giving such information as will enable the Assessors to assess such property and estate at its true value.

(Name)

\_\_\_\_\_  
\_\_\_\_\_

(Write in any change in address)

I am a legal resident of \_\_\_\_\_  
(Municipality) (State)

DESCRIPTION OF REAL ESTATE. (Lands, buildings, mills, machinery, aqueducts, electric power and light plants, pipe lines, etc., owned or held by you on April 1, 2013.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If lake frontage, number of feet \_\_\_\_\_

What additions or improvements have been made since April 1, 2013?

\_\_\_\_\_

Do you own any buildings on land owned by another person? \_\_\_\_\_

If so, state name of such other person. \_\_\_\_\_

If you have sold or conveyed any real estate since April 1, 2013, give name of such purchaser. \_\_\_\_\_

If you bought or acquired any real estate since April 1, 2013, give name of seller.

Description \_\_\_\_\_

Date Sold \_\_\_\_\_ Date Purchased \_\_\_\_\_

**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, 2013 said property being located in Naples, Maine on April 1, 2013.

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**

**MACHINERY AND EQUIPMENT**

(This form applies only to commercial, industrial, and agricultural properties)

The following information covers all machinery and equipment owned or controlled by me and subject to taxation as of April 1, 2013, said machinery and equipment being located in Naples, Maine on April 1, 2013.

1. Industrial Machinery and Equipment:
  - a. Type of Industrial activity \_\_\_\_\_
  - b. Location of machinery and equipment \_\_\_\_\_
  - c. List on attached sheet, by item and appropriate classification, giving age, condition, original cost and present value. *Please indicate whether owned or leased.*
  
2. Agricultural Machinery and Equipment:
  - a. Location of machinery and equipment \_\_\_\_\_
  - b. List on attached sheet, by item, giving make, model, year of model (or if none, age), condition, original cost and present value of all machinery used exclusively in production of hay and field crops, except for self-propelled vehicles.
  - c. List on attached sheet all other agricultural machinery and equipment.
  
3. Other Machinery and Equipment:
  - a. State type of use (as contracting, cleaning & dyeing, television repairing, etc.)  
\_\_\_\_\_
  - b. Location of machinery and equipment \_\_\_\_\_
  - c. List on attached sheet, by item and by appropriate classification, giving age, condition, original cost and present value. *Please indicate whether owned or leased.*

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of April 1, 2013.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Taxpayer (Please Print)

