

Towns of Mapleton, Castle Hill & Chapman

2024 Proposed Budget - Revision 3

Mapleton 03/18/2024
 Castle Hill 03/19/2024
 Chapman 03/25/2024

	MAPLETON				CASTLE HILL				CHAPMAN			
	2023 Approved Budget	2023 Actual Expense	2024 Proposed Budget	Budget Difference	2023 Approved Budget	2023 Actual Expense	2024 Proposed Budget	Budget Difference	2023 Approved Budget	2023 Actual Expense	2024 Proposed Budget	Budget Difference
	12/31/2023				12/31/2023				12/31/2023			
General Government	351,692	346,645	370,413	18,721	78,902	75,215	82,197	3,295	99,170	96,881	104,885	5,714
Highway Department	345,953	343,882	356,524	10,571	152,102	151,192	156,751	4,649	166,728	183,560	171,827	5,099
Fire Department	107,787	114,752	113,987	6,200	21,768	23,040	22,831	1,064	46,237	47,842	48,329	2,092
Recreation Department	44,795	46,095	50,403	5,608	8,994	9,255	10,098	1,103	11,339	11,668	12,707	1,368
Property Services Department	46,285	45,554	47,652	1,367	9,627	9,480	9,713	86	12,360	12,175	12,511	151
Public Safety	133,103	133,614	136,667	3,564	26,066	26,032	26,583	517	34,238	34,207	34,890	653
Community Services	27,321	26,265	27,846	525	5,335	4,762	6,367	1,032	7,799	7,226	7,615	(184)
General Assistance	11,500	250	11,500	0	1,000	0	1,000	0	1,500	0	1,500	0
Reserve Accounts	352,082	352,083	346,999	(5,084)	102,858	102,858	118,858	16,000	99,210	99,211	125,509	26,299
TOTAL MUNICIPAL APPROPRIATIONS:	1,420,518	1,409,139	1,461,991	41,473	406,652	401,835	434,399	27,747	478,581	492,769	519,773	41,192

MUNICIPAL REVENUES:												
Revenues	961,822	1,044,500	1,026,220	64,398	272,691	271,617	278,456	5,765	293,873	388,231	329,754	35,881
Estimated Surplus use	65,000	65,000	65,000	0	30,000	30,000	40,000	10,000	60,000	60,000	70,000	10,000
LESS TOTAL REVENUES:	1,026,822	1,109,500	1,091,220	64,398	302,691	301,617	318,456	15,765	353,873	448,231	399,754	45,881
NET COMMITMENT FOR MUNICIPAL	393,697	299,639	370,771	(22,926)	103,961	100,218	115,943	11,981	124,707	44,538	120,019	(4,688)

SCHOOL TAX												
MSAD No. 1 Jan-Jun	753,900	753,879	786,965	33,065	152,485	152,485	162,042	9,557	177,247	177,247	185,669	8,422
MSAD No. 1 Jul-Dec (5% increase)	786,965	786,965	826,313	39,348	162,042	162,042	170,144	8,102	185,669	185,669	194,953	9,284
NET COMMITMENT FOR SCHOOL	1,540,865	1,540,844	1,613,279	72,414	314,527	314,527	332,186	17,659	362,916	362,916	380,622	17,706

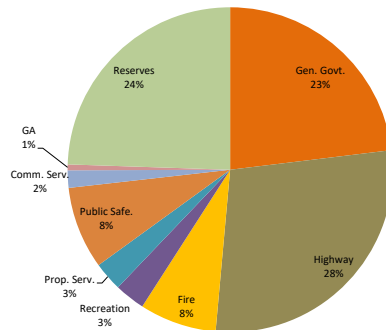
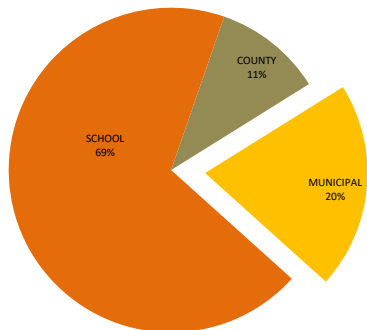
COUNTY TAX												
NET COMMITMENT FOR COUNTY	236,464	236,464	250,560	14,096	48,756	48,756	49,300	544	55,226	55,226	64,446	9,220

MUNICIPAL TAX RATE CALCULATION

	MAPLETON				CASTLE HILL				CHAPMAN			
	2023 Mil Rate	2023 Actual	2024 Proposed	Budget Difference	2023 Mil Rate	2023 Actual	2024 Proposed	Budget Difference	2023 Mil Rate	2023 Actual	2024 Proposed	Budget Difference
TOTAL TAXABLE VALUATION	140,113,631	140,113,631	140,113,631	0	27,277,586	27,277,586	27,277,586	0	30,604,009	30,604,009	30,604,009	0
Homestead Exempt Reimb Value	11,133,316	11,133,316	11,133,316	0	2,508,000	2,508,000	2,508,000	0	3,163,728	3,163,728	3,163,728	0
BETE Reimbursement Value	1,822,014	1,822,014	1,822,014	0	10,948	10,948	10,948	0	165,264	165,264	165,264	0
Total Valuation Base	153,068,961	153,068,961	153,068,961	0	29,796,534	29,796,534	29,796,534	0	33,933,001	33,933,001	33,933,001	0
ASSESSMENTS												
County Tax	236,464	236,464	250,560	14,096	48,756	48,756	49,300	544	55,226	55,226	64,446	9,220
Municipal Appropriation	1,420,518	1,409,139	1,461,991	41,473	406,652	401,835	434,399	27,747	478,581	492,769	519,773	41,192
TIF Finance Plan Amount	0	0	0	0	0	0	0	0	0	0	0	0
School Educational Appropriations	1,540,865	1,540,844	1,613,279	72,414	314,527	314,527	332,186	17,659	362,916	362,916	380,622	17,706
TOTAL ASSESSMENTS	3,197,847	3,186,447	3,325,830	127,982	769,935	765,118	815,885	45,950	896,723	910,912	964,841	68,118
ALLOWABLE DEDUCTIONS												
State Municipal Revenue Sharing	247,737	293,359	252,583	4,846	56,955	65,201	58,058	1,103	67,617	80,906	78,940	11,323
Other Revenues	779,085	816,140	838,637	59,552	245,736	236,416	260,398	14,662	286,256	367,325	320,814	34,558
TOTAL DEDUCTIONS	1,026,822	1,109,500	1,091,220	64,398	302,691	301,617	318,456	15,765	353,873	448,231	399,754	45,881
NET Raised by local property tax	2,171,026	2,076,947	2,234,610	63,584	467,244	463,501	497,428	30,184	542,849	462,681	565,087	22,237
PLUS Estimated Overlay	10,207	121,493	0	(10,207)	3,541	9,397	0	(3,541)	3,472	85,731	0	(3,472)
LESS Homestead Reimbursement	(158,650)	(175,817)	(162,532)	(3,882)	(39,626)	(41,737)	(41,869)	(2,243)	(50,936)	(55,677)	(52,686)	(1,750)
LESS BETE Reimbursement	(25,964)	(26,004)	(26,599)	(635)	(173)	(175)	(183)	(10)	(2,661)	(10)	(2,752)	(91)
TAX FOR COMMITMENT	1,996,619	1,996,619	2,045,479	48,859	430,986	430,986	455,377	24,391	492,725	492,725	509,649	16,924

Mil Rate = Total Tax for Commitment ÷ Total Taxable Valuation

	2023 Budget	2023 Actual	2024 Proposed	Budget Difference	2023 Budget	2023 Actual	2024 Proposed	Budget Difference	2023 Budget	2023 Actual	2024 Proposed	Budget Difference
	Each Dime =	14.25	14.25	14.60	0.35	15.80	15.80	16.69	0.89	16.10	16.10	16.65
County	\$15,235		\$15,307	71.63	\$2,957		\$2,980	22.41	\$3,372		\$3,393	21.57
Municipal	1.55		1.64	0.08	1.65		1.65	0.01	1.64		1.90	0.26
School	2.58		2.42	-0.16	3.52		3.89	0.38	3.70		3.54	-0.16
	10.11		10.54	0.43	10.64		11.15	0.51	10.76		11.22	0.45



Towns of Mapleton, Castle Hill & Chapman

2024 Department Budget - Revision 3

GENERAL GOVERNMENT

Dept. X01	Acct. #						MAPLETON			CASTLE HILL			CHAPMAN					
		2022	2023	2023	2024	\$ of	% of	Expd.	2023	2023	2024	2023	2023	2024	2023	2023	2024	
		Actuals	Approved Budget	YTD Actual 12/31/2023	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual 12/31/2023	Proposed Budget	Approved Budget	Actual 12/31/2023	Proposed Budget	Approved Budget	Actual 12/31/2023	Proposed Budget	
PERSONNEL EXPENSES	01								68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%	
Town Manager Salary	01	70,714	76,405	76,290	78,315	1,910	2.50%	J	52,551	52,472	53,920	10,552	10,536	10,802	13,302	13,282	13,593	
Clerical Salaries	05	161,654	178,386	176,049	184,547	6,161	3.45%	J	122,694	121,087	127,061	24,635	24,312	25,449	31,057	30,650	32,037	
Selectmen Stipends	25	11,900	15,552	13,376	16,072	520	3.34%	I	5,508	3,926	5,740	2,700	2,106	2,800	7,344	7,344	7,532	
Election Salaries	35	7,246	8,100	4,440	11,920	3,820	47.16%	I	3,672	1,844	4,450	2,268	1,323	3,735	2,160	1,272	3,735	
EMPLOYEE COSTS	05																	
FICA	01	710	1,466	829	1,736	270	18.38%	I	569	243	632	308	131	405	589	455	699	
Medicare	05	3,353	4,037	3,450	4,217	180	4.46%	I	2,674	2,300	2,772	582	478	620	781	671	825	
Maine State Retirement	10	24,035	26,116	24,777	26,418	302	1.16%	J	17,963	17,041	18,189	3,607	3,422	3,643	4,547	4,314	4,586	
ICMA	15	0	2,621	1,101	4,512	1,891	72.15%	J	1,803	757	3,107	362	152	622	456	192	783	
Health Insurance	25	71,563	76,136	75,011	78,994	2,858	3.75%	J	52,366	51,592	54,388	10,514	10,359	10,893	13,255	13,059	13,713	
Health Reimb. Arrangement	26	3,012	501	501	5,524	5,023	1002.59%	J	345	345	3,803	69	69	762	87	87	959	
Workers Compensation	30	1,733	1,700	1,700	1,000	(700)	-41.19%	I	962	1,169	688	285	235	138	454	296	174	
Unemployment Comp	35	533	875	871	930	55	6.29%	J	602	599	641	121	120	128	152	152	161	
TRAINING & TRAVEL	10																	
Local Mileage	01	519	625	329	625	0	0.00%	J	430	226	430	86	45	86	109	57	109	
Training	05	7,670	7,800	6,540	7,800	0	0.00%	J	5,365	4,498	5,370	1,077	903	1,076	1,358	1,139	1,354	
SUPPLIES & REPAIRS	15																	
General Supplies	01	9,946	9,300	13,373	10,750	1,450	15.59%	J	6,397	9,198	7,402	1,284	1,847	1,482	1,619	2,328	1,866	
Postage	10	4,851	5,800	6,522	7,400	1,600	27.59%	J	3,989	4,485	5,095	801	901	1,020	1,010	1,135	1,285	
Election Supplies	70	3,029	2,175	2,126	2,200	25	1.15%	I	725	564	1,200	1,025	1,129	500	425	432	500	
NEW EQUIPMENT	20																	
Office Equipment	01	4,360	4,600	3,115	4,600	0	0.00%	J	3,164	2,142	3,167	635	430	634	801	542	799	
COMMUNICATIONS	25																	
Telephone	01	1,342	1,380	1,254	1,380	0	0.00%	J	949	863	950	191	173	190	240	218	240	
Internet	10	727	1,033	1,096	1,080	47	4.55%	J	710	754	744	143	151	149	180	191	187	
Cell Phones	15	613	612	612	612	0	0.00%	J	421	421	420	85	85	85	107	107	107	
BUILDING EXPENSES	30																	
Heating Fuel	01	3,635	6,010	4,800	4,371	(1,639)	-27.27%	J	4,134	3,301	3,009	830	663	603	1,046	836	759	
Electricity	05	3,340	3,400	4,260	4,341	941	27.68%	J	2,339	2,930	2,988	470	588	599	592	742	754	
Insurance	10	818	1,500	1,478	1,614	114	7.60%	J	1,032	1,017	1,111	207	204	223	261	257	280	
Cleaning	15	10,739	11,630	11,696	11,630	0	0.00%	J	7,999	8,045	8,006	1,606	1,615	1,605	2,025	2,036	2,019	
Supplies/Repairs	20	1,153	2,000	1,321	2,000	0	0.00%	J	1,376	909	1,377	276	182	276	348	230	347	
Garbage Removal	30	617	696	653	744	48	6.90%	J	479	449	512	96	90	103	121	114	129	
Grounds Maintenance	39	2,610	2,618	2,618	2,625	7	0.27%	J	1,801	1,800	1,805	362	361	363	456	456	457	
COMPUTER EXPENSES	35																	
License Renewals	01	20,508	16,847	23,935	21,123	4,276	25.38%	J	11,587	16,462	14,543	2,327	3,305	2,913	2,933	4,167	3,667	
Maintenance	05	240	4,868	850	4,620	(248)	-5.09%	J	3,348	585	3,180	672	117	638	848	148	802	
Website	10	250	460	265	460	0	0.00%	J	316	182	317	64	37	63	80	46	80	
CONTRACTS & SERVICES	45																	
Audit Services	10	10,000	10,000	10,000	10,000	0	0.00%	I	3,400	3,400	3,400	3,300	3,300	3,300	3,300	3,300	3,300	
Section 125 Agreement	11	385	385	385	385	0	0.00%	J	265	265	265	53	53	53	67	67	67	
HRA Fee	12	486	490	444	490	0	0.00%	J	337	305	337	68	61	68	85	77	85	
OTHER EXPENSES	60																	
Misc. Expenses	01	0	650	662	650	0	0.00%	J	447	455	447	90	91	90	113	115	113	
Recording Costs	05	3,978	3,150	4,187	3,150	0	0.00%	I	2,100	2,776	2,100	600	836	600	450	575	450	
Association Dues	10	913	965	921	965	0	0.00%	J	664	633	664	133	127	133	168	160	168	
Town Reports	15	1,537	1,600	1,700	1,700	100	6.25%	J	1,100	1,169	1,170	221	235	235	279	296	295	
Advertising	20	2,737	2,800	1,920	2,800	0	0.00%	I	1,700	1,350	1,700	550	252	550	550	318	550	
Tax Abatements	21	5,243	3,500	1,103	2,000	(1,500)	-42.86%	I	2,000	1,103	1,000	1,000	0	500	500	0	500	
Early Tax Pmt Discounts 1%	22	18,335	18,310	19,711	19,850	1,540	8.41%	I	12,700	14,399	14,500	2,900	2,465	2,500	2,710	2,846	2,850	
INSURANCE	65																	
Public Officials Liability	01	3,865	4,600	4,694	4,271	(329)	-7.15%	J	3,164	3,229	2,941	635	648	589	801	817	741	
Money/Securities/Theft Cover	02	1,109	1,300	1,275	1,039	(261)	-20.08%	J	894	877	716	180	176	143	226	222	180	
Public Officials Bonding	03	574	729	474	766	37	5.08%	J	501	326	527	101	65	106	127	83	133	
General Liability	10	3,864	6,035	6,031	5,269	(766)	-12.69%	J	4,151	4,148	3,627	833	833	727	1,051	1,050	915	
TOTAL GEN. GOVERNMENT		486,446	529,764	518,740	557,495	27,731	5.23%		351,692	346,645	370,413	78,902	75,215	82,197	99,170	96,881	104,885	
									Ind	39,199	36,055	37,494	16,066	12,853	15,510	19,860	18,263	20,941
									Joint	312,493	310,589	332,919	62,835	62,362	66,687	79,310	78,618	83,944

Towns of Mapleton, Castle Hill & Chapman

2024 Department Budget - Revision 3

HIGHWAY DEPARTMENT

Dept. X05	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
									52.0%	52.0%	52.04%	22.9%	22.9%	22.88%	28.1%	25.1%	25.08%	
PERSONNEL EXPENSE: 01																		
Road Commissioner Salary	10	58,542	66,541	66,444	68,204	1,663	2.50%	J	34,628	34,578	35,493	15,225	15,202	15,605	16,688	16,664	17,106	
Highway Salaries	15	144,792	158,801	158,648	178,233	19,432	12.24%	J	82,640	82,560	92,752	36,334	36,299	40,780	39,827	44,548	44,701	
EMPLOYEE COSTS 05																		
FICA	01	0	0	540	0	0	#DIV/0!	J	1,700	281	0	747	124	0	819	152	0	
Medicare	05	2,964	3,267	3,275	3,573	306	9.37%	J	1,700	1,704	1,859	747	749	818	819	920	896	
Maine State Retirement	10	20,844	23,098	22,285	24,767	1,669	7.23%	J	12,020	11,597	12,888	5,285	5,099	5,667	5,793	6,258	6,212	
ICMA	15	4,071	6,143	4,467	6,683	540	8.79%	J	3,197	2,324	3,478	1,406	1,022	1,529	1,541	1,254	1,676	
Health Insurance	25	49,765	52,106	51,994	54,062	1,956	3.75%	J	27,116	27,058	28,134	11,922	11,896	12,369	13,068	14,600	13,559	
Health Reimb. Arrangemen	26	380	4,409	4,409	1,029	(3,380)	-76.66%	J	2,295	2,294	536	1,009	1,009	235	1,106	1,238	258	
Workers Compensation	30	14,451	14,471	14,472	9,500	(4,971)	-34.35%	J	7,531	7,531	4,943	3,311	3,311	2,174	3,629	4,064	2,383	
Unemployment Comp	35	427	700	697	745	45	6.43%	J	364	363	388	160	159	170	176	196	187	
TRAINING & TRAVEL 10																		
Training	05	1,378	1,500	1,488	2,000	500	33.33%	J	781	775	1,040	343	341	458	376	418	502	
Health & Safety Testing	25	423	1,125	1,112	1,125	0	0.00%	J	585	579	586	257	254	257	282	312	282	
SUPPLIES & REPAIRS 15																		
General Supplies	01	22,726	37,750	35,636	37,750	0	0.00%	J	19,645	18,545	19,645	8,637	8,154	8,637	9,468	10,007	9,468	
Gas, Grease, Oil	25	53,881	69,618	69,355	65,680	(3,938)	-5.66%	J	36,229	36,092	34,179	15,929	15,868	15,028	17,460	19,475	16,473	
Culverts	30	18,538	18,500	18,035	18,500	0	0.00%	J	9,627	9,386	9,627	4,233	4,127	4,233	4,640	5,064	4,640	
Gravel	35	21,276	29,500	27,107	29,500	0	0.00%	J	15,352	14,106	15,351	6,750	6,202	6,750	7,399	7,612	7,399	
Calcium	40	2,333	6,860	8,939	12,000	5,140	74.93%	J	3,570	4,652	6,244	1,570	2,045	2,746	1,720	2,510	3,010	
Patch	45	1,215	1,300	1,295	1,320	20	1.54%	J	677	674	687	297	296	302	326	364	331	
Plow Blades & Chains	50	8,171	7,000	7,702	7,500	500	7.14%	J	3,643	4,008	3,903	1,602	1,762	1,716	1,756	2,163	1,881	
Winter Sand	55	50,625	48,750	48,582	49,950	1,200	2.46%	J	25,370	25,282	25,994	11,154	11,116	11,429	12,227	13,642	12,527	
Salt	60	23,782	28,875	31,497	29,700	825	2.86%	J	15,027	16,391	15,456	6,607	7,207	6,795	7,242	8,844	7,449	
NEW EQUIPMENT 20																		
Major Repairs & Equipment	05	37,253	35,500	35,436	35,500	0	0.00%	J	18,474	18,441	18,475	8,122	8,108	8,122	8,903	9,950	8,903	
Highway Safety Equipment	10	624	2,650	2,386	2,650	0	0.00%	J	1,379	1,242	1,379	606	546	606	665	670	665	
COMMUNICATIONS 25																		
Internet	10	0	1,033	1,096	1,080	47	4.55%	J	538	570	562	236	251	247	259	308	271	
Cell Phones	15	600	600	600	600	0	0.00%	J	312	312	313	137	137	137	150	168	150	
BUILDING EXPENSES 30																		
Heating Fuel	01	3,867	6,000	4,800	4,375	(1,625)	-27.08%	J	3,122	2,498	2,277	1,373	1,098	1,001	1,505	1,348	1,097	
Electricity	05	3,705	3,000	4,840	4,400	1,400	46.67%	J	1,561	2,519	2,289	686	1,107	1,007	752	1,359	1,104	
Insurance	10	1,626	2,570	2,406	2,532	(38)	-1.48%	J	1,337	1,252	1,318	588	550	579	645	676	635	
Supplies/Repairs	20	2,734	3,000	4,125	3,000	0	0.00%	J	1,561	2,146	1,562	686	944	686	752	1,158	752	
Garbage Removal	30	617	696	653	744	48	6.90%	J	362	340	387	159	149	170	175	183	187	
CONTRACTS & SERVICES 45																		
Gen. Contracts & Services	01	9,586	13,200	13,193	14,700	1,500	11.36%	J	6,869	6,866	7,650	3,020	3,019	3,363	3,311	3,705	3,687	
HRA Fee	12	354	370	338	370	0	0.00%	J	193	176	192	85	77	85	93	95	93	
Uniform Contract & Boots	13	3,551	3,648	3,661	4,480	832	22.81%	J	1,898	1,905	2,331	835	838	1,025	915	1,028	1,124	
OTHER EXPENSES 60																		
Advertising	20	0	320	128	320	0	0.00%	J	167	67	167	73	29	73	80	36	80	
INSURANCE 65																		
Equipment/Auto Coverage	05	8,719	8,615	9,161	8,530	(85)	-0.99%	J	4,483	4,767	4,439	1,971	2,096	1,952	2,161	2,572	2,139	
TOTAL HIGHWAY DEPT.																		
									345,953	343,882	356,524	152,102	151,192	156,751	166,728	183,560	171,827	
									Ind									
									Joint	345,953	343,882	356,524	152,102	151,192	156,751	166,728	183,560	171,827

Towns of Mapleton, Castle Hill, and Chapman

2024 Department Budget - Revision 3

FIRE DEPARTMENT

Dept. X10	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%	
PERSONNEL EXPENSES 01																		
Fire Chief Salary	17	11,931	12,885	12,885	13,208	323	2.51%	J	8,862	8,862	9,096	1,779	1,779	1,821	2,243	2,243	2,292	
Asst. Fire Chief Salary	18	8,335	9,002	9,002	9,227	225	2.50%	J	6,192	6,192	6,353	1,243	1,243	1,272	1,567	1,567	1,602	
Volunteer Fire Salaries	20	37,456	40,326	40,426	42,010	1,684	4.18%	J	27,736	27,805	28,924	5,569	5,583	5,793	7,021	7,038	7,293	
EMPLOYEE COSTS 05																		
FICA	01	3,647	3,857	3,541	3,996	139	3.60%	J	2,653	2,435	2,751	533	489	551	672	616	694	
Medicare	05	846	902	904	934	32	3.55%	J	620	621	643	125	125	129	157	157	162	
Maine PERS	10	0	0	531	0				365	0	0	126	73	0	158	92	0	
Workers Compensation	30	6,395	6,420	6,421	4,030	(2,390)	-37.23%	J	4,416	4,416	2,774	887	887	556	1,118	1,118	700	
457-B Retirement		0	0	0	3,125	3,125	#DIV/0!	J	0	0	2,151	0	0	431	0	0	543	
Unemployment	35	0	175	174	560	385	220.00%	J	120	120	386	24	24	77	30	30	97	
TRAINING & TRAVEL 10																		
Training	05	1,372	5,500	5,499	5,500	0	0.00%	J	3,783	3,782	3,787	760	759	758	958	957	955	
Health & Safety Testing	25	4,680	7,500	7,500	7,500	0	0.00%	J	5,159	5,158	5,164	1,036	1,036	1,034	1,306	1,306	1,302	
SUPPLIES & REPAIRS 15																		
General Supplies	01	10,177	10,250	23,693	12,500	2,250	21.95%	J	7,050	16,296	8,606	1,416	3,272	1,724	1,785	4,125	2,170	
Gas, Grease, Oil	25	3,735	3,500	1,300	3,900	400	11.43%	J	2,407	894	2,685	483	180	538	609	226	677	
Fire Education Supplies	75	866	1,575	2,137	1,575	0	0.00%	J	1,083	1,470	1,085	218	295	217	274	372	273	
Dry Hydrant Repair	76	2,000	2,000	2,000	2,000	0	0.00%	J	1,376	1,376	1,377	276	276	276	348	348	347	
NEW EQUIPMENT 20																		
Office Equipment/Software	01	510	1,500	650	1,500	0	0.00%	J	1,032	447	1,033	207	90	207	261	113	260	
Department Equipment	05	9,369	10,000	9,027	10,000	0	0.00%	J	6,878	6,209	6,885	1,381	1,247	1,379	1,741	1,572	1,736	
COMMUNICATIONS 25																		
Telephone	01	690	720	690	720	0	0.00%	J	495	475	496	99	95	99	125	120	125	
Internet	10	1,040	1,032	1,127	1,200	168	16.28%	J	710	775	827	143	156	165	180	196	208	
Cell Phones	15	720	720	840	840	120	16.67%	J	495	578	578	99	116	116	125	146	146	
BUILDING EXPENSES 30																		
Heating Fuel	01	6,034	4,659	4,948	4,725	66	1.42%	J	3,204	3,403	3,253	643	683	652	811	861	820	
Electricity	05	5,581	5,000	7,001	6,410	1,410	28.20%	J	3,439	4,815	4,413	691	967	884	871	1,219	1,113	
Insurance	10	374	555	552	900	345	62.16%	J	382	380	620	77	76	124	97	96	156	
Cleaning	15	925	1,500	789	1,500	0	0.00%	J	1,032	543	1,033	207	109	207	261	137	260	
Supplies/Repairs	20	2,295	5,000	4,695	5,000	0	0.00%	J	3,439	3,229	3,442	691	648	690	871	817	868	
CONTRACTS & SERVICES 45																		
PI Fire Contract-Joint 30%	25	7,433	8,055	8,055	8,395	340	4.22%	J	5,540	5,540	5,780	1,112	1,112	1,158	1,402	1,402	1,457	
PI Fire Contract-Chap 70%	26	18,795	18,795	18,795	19,589	794	4.22%	I							18,795	18,795	19,589	
Dispatch Service	30	3,000	3,000	1,500	3,000	0	0.00%	J	2,063	1,032	2,065	414	207	414	522	261	521	
OTHER EXPENSES 60																		
Association Dues	10	405	600	627	650	50	8.33%	J	413	431	447	83	87	90	104	109	113	
Advertising	20	0	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
INSURANCE 65																		
Equipment/Auto Coverage	05	7,149	7,945	7,771	8,279	334	4.20%	J	5,465	5,345	5,700	1,097	1,073	1,142	1,383	1,353	1,437	
First Resp (Pub Off Liab Pkg)	20	1,289	1,535	1,705	1,424	(111)	-7.23%	J	1,056	1,173	981	212	235	196	267	297	247	
Volunteer Accident (WC gap)	25	850	900	850	850	(50)	-5.56%	J	619	585	585	124	117	117	157	148	148	
TOTAL FIRE DEPARTMENT		157,900	175,508	185,634	185,147	9,639	5.49%		107,787	114,752	113,987	21,768	23,040	22,831	46,237	47,842	48,329	
									Ind						18,795	18,795	19,589	
									Joint	107,787	114,752	113,987	21,768	23,040	22,831	27,442	29,047	28,740

Towns of Mapleton, Castle Hill & Chapman

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RECREATION DEPARTMENT

Dept. X15	Acct. #	2022		2023	2024	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
		Actuals	Approved Budget	YTD Actual 12/31/2023	Proposed Budget				2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%	
PERSONNEL EXPENSES	01																	
Recreation Director Salary	40	6,718	8,107	7,819	8,642	535	6.60%	J	5,576	5,378	5,949	1,120	1,080	1,194	1,411	1,361	1,498	
EMPLOYEE COSTS	05																	
FICA	01	2,096	2,558	2,469	2,940	382	14.93%	J	1,759	1,698	2,025	353	341	405	445	430	510	
Medicare	05	490	598	577	688	90	15.05%	J	411	397	474	83	80	95	104	101	119	
Workers Compensation	30	2,047	1,671	1,671	945	(726)	-43.45%	J	1,149	1,149	651	231	231	130	291	291	164	
Unemployment	35	0	175	174	186	11	6.29%	J	120	120	128	24	24	26	30	30	32	
TRAINING & TRAVEL	10																	
Meets, Matches & Tournaments	15	23	250	0	130	(120)	-48.00%	J	172	0	89	35	0	18	44	0	23	
SUPPLIES & REPAIRS	15																	
General Supplies	01	496	600	399	500	(100)	-16.67%	J	413	274	344	83	55	69	104	69	87	
Gas, Grease, Oil	25	1,537	400	380	500	100	25.00%	J	275	261	344	55	52	69	70	66	87	
COMMUNICATIONS	25																	
Internet (Security Camera)	10	964	805	804	840	35	4.35%	J	554	553	578	111	111	116	140	140	146	
BUILDING EXPENSES	30																	
Electricity	05	2,778	2,000	2,294	3,000	1,000	50.00%	J	1,376	1,578	2,065	276	317	414	348	399	521	
Insurance	10	669	1,045	1,044	934	(111)	-10.62%	J	719	718	643	144	144	129	182	182	162	
Supplies/Repairs	20	1,377	1,600	838	1,600	0	0.00%	J	1,100	577	1,101	221	116	221	279	146	278	
Grounds/Pool Maintenance	40	10,181	6,500	9,732	7,236	736	11.32%	J	4,471	6,694	4,982	898	1,344	998	1,132	1,694	1,256	
OTHER EXPENSES	60																	
Association Dues	10	50	50	50	50	0	0.00%	J	34	34	34	7	7	7	9	9	9	
Advertising	20	0	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
Awards	24	71	300	189	300	0	0.00%	J	206	130	207	41	26	41	52	33	52	
INSURANCE	65																	
Equipment/Auto Coverage	05	312	320	316	266	(54)	-16.88%	J	220	217	183	44	44	37	56	55	46	
LITTLE LEAGUE PROGRAM	81																	
Little League Salaries	01	3,107	5,726	5,949	10,404	4,678	81.70%	J	3,938	4,092	7,163	791	822	1,435	997	1,036	1,806	
Supplies	05	2,446	2,200	3,189	3,000	800	36.36%	J	1,513	2,193	2,065	304	440	414	383	555	521	
Awards	25	486	500	641	550	50	10.00%	J	344	441	379	69	89	76	87	112	95	
RECREATION/SOFTBALL	82																	
Rec Ball/Softball Salaries	01	2,716	4,134	3,771	3,962	(172)	-4.16%	J	2,843	2,594	2,728	571	521	546	720	657	688	
Supplies	05	628	550	1,040	500	(50)	-9.09%	J	378	715	344	76	144	69	96	181	87	
TENNIS/GAMES PROGRAM	83																	
Tennis/Games Salaries	01	3,073	3,445	4,016	3,538	93	2.70%	J	2,369	2,762	2,436	476	555	488	600	699	614	
Supplies	05	29	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
ARTS & CRAFTS PROG.	84																	
Arts & Crafts Salaries	01	3,388	3,721	4,054	4,245	524	14.08%	J	2,559	2,788	2,923	514	560	585	648	706	737	
Supplies	05	113	250	144	175	(75)	-30.00%	J	172	99	121	35	20	24	44	25	30	
SWIMMING PROGRAM	85																	
Swimming Salaries	01	13,423	14,469	14,216	14,858	389	2.69%	J	9,952	9,778	10,230	1,998	1,963	2,049	2,519	2,475	2,579	
Supplies	05	0	100	97	100	0	0.00%	J	69	67	69	14	13	14	17	17	17	
Certifications	20	600	500	250	500	0	0.00%	J	344	172	344	69	35	69	87	44	87	
SOCCER PROGRAM	90																	
Soccer Salaries	01	1,476	1,654	0	1,769	115	6.95%	J	1,138	0	1,218	228	0	244	288	0	307	
Supplies	05	690	700	894	650	(50)	-7.14%	J	481	615	447	97	123	90	122	156	113	
												0						
TOTAL RECREATION DEPT.		61,985	65,128	67,018	73,208	8,080	12.41%		44,795	46,095	50,403	8,994	9,255	10,098	11,339	11,668	12,707	
									Ind									
									Joint	44,795	46,095	50,403	8,994	9,255	10,098	11,339	11,668	12,707

Towns of Mapleton, Castle Hill & Chapman

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PROPERTY SERVICES

Dept. X20	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%	
PERSONNEL EXPENSES 01																		
Assessor Stipends	30	2,050	2,214	2,214	2,269	55	2.48%	I	1,080	1,080	1,107	378	378	388	756	756	774	
Code Enforcement Officer	62	28,118	31,372	31,107	32,714	1,342	4.28%	J	21,578	21,395	22,521	4,332	4,296	4,513	5,462	5,416	5,680	
EMPLOYEE COSTS 05																		
FICA	01	127	177	137	182	5	2.82%	J	122	94	125	24	19	25	31	24	32	
Medicare	05	492	496	513	517	21	4.23%	J	341	353	356	68	71	71	86	89	90	
Maine State Retirement	10	2,881	3,216	3,173	3,288	72	2.24%	J	2,212	2,182	2,264	444	438	453	560	552	571	
ICMA	15	0	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0	
Health Insurance	25	3,781	3,970	3,950	4,120	150	3.78%	J	2,731	2,717	2,837	548	546	568	691	688	715	
Health Insurance Reimburse	26	0	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0	
Workers Compensation	30	1,276	979	979	550	(429)	-43.82%	J	673	673	379	135	135	76	170	170	95	
Unemployment Comp	35	107	175	174	186	11	6.29%	J	120	120	128	24	24	26	30	30	32	
TRAINING & TRAVEL 10																		
Local Mileage	01	476	650	770	750	100	15.38%	J	447	530	516	90	106	104	113	134	130	
Training	05	709	1,100	971	1,100	0	0.00%	J	757	668	757	152	134	152	192	169	191	
SUPPLIES & REPAIRS 15																		
General Supplies	01	794	1,100	803	1,100	0	0.00%	J	757	552	757	152	111	152	192	140	191	
COMMUNICATION 25																		
Internet	10	0	930	731	1,080	150	16.13%	J	640	502	744	128	101	149	162	127	187	
CONTRACTS & SERVICES 45																		
Assessing Agent	05	20,150	20,925	20,925	21,700	775	3.70%	J	14,392	14,392	14,941	2,890	2,890	2,992	3,643	3,643	3,767	
OTHER EXPENSES 60																		
Association Dues	10	160	160	115	160	0	0.00%	J	110	79	110	22	16	22	28	20	28	
Advertising	20	64	160	0	160			J	110	0	110	22	0	22	28	0	28	
Planning Board	30	0	324	324	0	(324)	-100.00%	I	108	108	0	108	108	0	108	108	0	
Zoning Board	35	0	324	324	0	(324)	-100.00%	I	108	108	0	108	108	0	108	108	0	
TOTAL PROPERTY SERVICES		61,187	68,272	67,209	69,876	1,604	2.35%		46,285	45,554	47,652	9,627	9,480	9,713	12,360	12,175	12,511	
Ind		1,296	1,296	1,107	594	594	388		972	972	774							
Joint		44,989	44,258	46,545	9,033	8,886	9,325		11,388	11,203	11,737							

PUBLIC SAFETY DEPARTMENT

Dept. X25	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN		
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%
PERSONNEL EXPENSES 01																	
Animal Control Officer	65	5,000	5,400	5,400	8,000	2,600	48.15%	J	3,714	3,714	5,508	746	746	1,103	940	940	1,389
EMPLOYEE COSTS 05																	
FICA	01	310	335	(310)	0	(335)	-100.00%	J	230	(213)	0	46	(43)	0	58	(54)	0
Medicare	05	78	78	78	116	38	48.72%	J	54	54	80	11	11	16	14	14	20
Maine State Retirement	10	0	0	1,055	804	804	#DIV/0!	J	0	726	553	12	146	111	15	184	140
Workers Compensation	30	89	85	85	65	(20)	-23.53%	J	58	58	45	12	12	9	15	15	11
Unemployment	35	0	175	174	186	11	6.29%	J	120	120	128	24	24	26	30	30	32
TRAINING & TRAVEL 10																	
Local Mileage	01	291	600	64	700	100	16.67%	J	413	44	482	83	9	97	104	11	121
Training	05	50	300	182	300	0	0.00%	J	206	125	207	41	25	41	52	32	52
SUPPLIES & REPAIRS 15																	
General Supplies	01	0	250	252	250	0	0.00%	J	172	173	173	35	35	34	44	44	43
CONTRACTS & SERVICES 45																	
Ambulance Services	40	32,672	178,759	178,750	178,759	0	0.00%	I	122,590	122,590	122,590	24,254	24,245	24,254	31,915	31,915	31,915
Humane Society	55	6,031	5,225	5,225	5,775	550	10.53%	I	3,583	3,583	3,961	709	709	783	933	933	1,031
OTHER EXPENSES 60																	
Association Dues	10	35	35	35	35	0	0.00%	J	24	24	24	5	5	5	6	6	6
Advertising	20	0	100	0	100	0	0.00%	J	25	0	69	6	0	14	7	0	17
Street Lights	40	1,070	1,500	2,070	2,400	900	60.00%	I	1,500	2,070	2,400	0	0	0	0	0	0
School Safety Lights	45	601	600	794	650	50	8.33%	J	413	546	447	83	110	90	104	138	113
TOTAL PUBLIC SAFETY		46,227	193,442	193,854	198,140	4,698	2.43%		133,103	133,614	136,667	26,066	26,032	26,583	34,238	34,207	34,890
Ind		127,673	128,243	128,951	24,963	24,954	25,037		32,848	32,848	32,946						
Joint		5,430	5,371	7,716	1,103	1,078	1,546		1,390	1,360	1,944						

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COMMUNITY SERVICES

Dept. X35	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%	
CONTRACTS & SERVICES	45																	
NMDC	45	4,824	4,825	4,758	4,821	(4)	-0.08%	I	3,868	3,809	3,864	0	0	0	957	949	957	
Mapleton Sewer District Cemetery(Gazebo) (Henco)(Worth)(Castle Hill)	60	5,000	5,000	5,000	5,000	0	0.00%	I	5,000	5,000	5,000	0	0	0	0	0	0	
Homeless Serv of Aroostook	70	3,175	4,200	3,181	4,200	0	0.00%	I	3,200	2,181	3,200	500	500	500	500	500	500	
Local Veteran's Graves	80	4,262	4,126	4,125	4,503	377	9.14%	I	2,829	2,829	3,358	560	560	592	737	737	553	
Central Aroostook Chamber	85	392	400	0	400	0	0.00%	I	200	0	200	100	0	100	100	0	100	
Maine Municipal Association	90	450	450	450	450	0	0.00%	I	350	350	350	0	0	0	100	100	100	
	95	5,876	6,221	6,221	6,221	0	0.00%	I	2,888	2,888	2,888	1,639	1,639	1,639	1,694	1,694	1,694	
OTHER EXPENSES	60																	
Community Improvements	50	1,854	2,000	1,285	2,000	0	0.00%	I	1,000	1,223	1,000	500	27	500	500	34	500	
Chapman Ridge Runners	55	1,000	1,000	1,000	1,000	0	0.00%	I	0	0	0	0	0	0	1,000	1,000	1,000	
YEARLY CONTRIBUTIONS	70																	
Havstack Historical Society	10	1,000	1,000	1,000	1,000	0	0.00%	I	1,000	1,000	1,000	0	0	0	0	0	0	
Aroos. Area on Aging	15	1,800	1,800	1,800	1,800	0	0.00%	I	1,200	1,200	1,200	300	300	300	300	300	300	
Catholic Charities Appeal	20	640	640	639	640	0	0.00%	J	441	440	441	88	88	88	111	111	111	
ACAP	25	569	1,093	1,093	1,093	0	0.00%	I	748	748	748	158	158	158	187	187	187	
Soil & Water Conservation	35	500	500	500	500	0	0.00%	I	300	300	300	100	100	100	100	100	100	
Aroos. River Snow Club	50	2,000	2,000	2,000	2,000	0	0.00%	I	1,500	1,500	1,500	500	500	500	0	0	0	
Recreational Trails	55	850	850	850	850	0	0.00%	I	250	250	250	0	0	0	600	600	600	
American Red Cross	65	650	650	650	650	0	0.00%	J	447	447	447	90	90	90	113	113	113	
M & M Soup Kitchen	80	200	200	200	200	0	0.00%	I	100	100	100	50	50	50	50	50	50	
Gift	90	300	300	300	300	0	0.00%	I	100	100	100	100	100	100	100	100	100	
Castle Hill Grange Hall	91	800	0	0	1,000	1,000	#DIV/0!	I	0	0	0	0	0	1,000	0	0	0	
Northern Maine Veterans Cemetery	97	200	200	200	200	0	0.00%	I	100	100	100	50	50	50	50	50	50	
Mapleton Daze	98	500	3,000	3,000	3,000	0	0.00%	I	1,800	1,800	1,800	600	600	600	600	600	600	
TOTAL COMMUNITY SERVICES		36,843	40,455	38,252	41,828	1,373	3.39%		27,321	26,265	27,846	5,335	4,762	6,367	7,799	7,226	7,615	
									Ind	26,433	25,378	26,958	5,157	4,584	6,189	7,575	7,001	7,391
									Joint	888	887	888	178	178	178	224	224	224

GENERAL ASSISTANCE

Dept. X40	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	
HEATING ASSISTANCE	50																	
Clients 1-99		0	2,200	0	2,200	0	0.00%	I	1,500	0	1,500	500	0	500	200	0	200	
FOOD ASSISTANCE	51																	
Clients 1-99	1-99	0	1,050	200	1,050	0	0.00%	I	750	200	750	100	0	100	200	0	200	
HOUSING ASSISTANCE	52																	
Clients 1-99	1-99	0	7,000	0	7,000	0	0.00%	I	6,500	0	6,500	100	0	100	400	0	400	
ELECTRIC ASSISTANCE	53																	
Clients 1-99	1-99	0	1,550	0	1,550	0	0.00%	I	1,250	0	1,250	100	0	100	200	0	200	
HOUSEHOLD & PERSONAL	54																	
Clients 1-99	1-99	0	1,300	0	1,300	0	#DIV/0!	I	1,000	0	1,000	100	0	100	200	0	200	
OTHER GENERAL ASSIST.	55																	
Clients 1-99	1-99	0	900	50	900	0	0.00%	I	500	50	500	100	0	100	300	0	300	
TOTAL GENERAL ASSISTANCE		0	14,000	250	14,000	0	0.00%		11,500	250	11,500	1,000	0	1,000	1,500	0	1,500	
									Ind	11,500	250	11,500	1,000	0	1,000	1,500	0	1,500
									Joint	0	0	0	0	0	0	0	0	0

Towns of Mapleton, Castle Hill & Chapman

2024 Department Budget - Revision 3

RESERVE ACCOUNTS

Dept. X45	Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN				
									2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget		
									68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.4%	17.36%	
RESERVE ACCOUNTS 75									Administrative %	68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.4%	17.36%
									Ownership %	60.0%	60.0%	60.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
									Highway %	52.0%	52.0%	52.04%	22.9%	22.9%	22.88%	28.1%	28.1%	28.1%	25.08%
Highway Equipment	01	70,000	80,000	80,001	90,000	10,000	12.50%	J	68,976	68,976	46,835	9,586	9,586	20,592	1,439	1,439	22,573		
Local Road Improvement	05	274,136	343,030	343,030	360,183	17,153	5.00%	I	201,739	201,739	211,826	69,796	69,796	73,287	71,495	71,495	75,070		
Comprehensive Planning	10	1,000	1,000	1,000	1,000	0	0.00%	J	688	688	688	138	138	138	174	174	174		
Vital Records Preservation	12	3,955	3,955	3,955	3,955	0	0.00%	I	1,305	1,305	1,305	1,285	1,285	1,285	1,365	1,365	1,365		
Office/Computer Reserve	15	6,260	7,260	7,260	7,500	240	3.31%	J	4,993	4,993	5,164	1,003	1,003	1,034	1,264	1,264	1,302		
Municipal Building Reserve	20	17,000	25,000	25,000	30,000	5,000	20.00%	J	15,000	15,000	18,000	5,000	5,000	6,000	5,000	5,000	6,000		
Employee Benefits Reserve	25	5,100	2,402	2,402	340	(2,062)	-85.85%	J	1,652	1,652	234	332	332	47	418	418	59		
Recreation Reserve	30	7,501	7,500	7,501	8,500	1,000	13.33%	J	5,159	5,159	5,852	1,036	1,036	1,172	1,306	1,306	1,476		
Fire Department Equip Reserve	35	50,600	58,000	58,000	58,000	0	0.00%	J	39,892	39,892	39,933	8,010	8,010	7,998	10,098	10,098	10,069		
Fire Department Bldg Reserve	36	0	0	0	5,000	5,000	#DIV/0!	J	0	0	3,442	0	0	690	0	0	868		
Assessing Reserve	40	500	7,500	7,500	7,500	0	0.00%	I	3,500	3,500	3,500	2,000	2,000	2,000	2,000	2,000	2,000		
Reevaluation Reserve	41	13,778	14,889	14,889	14,151	(738)	-4.96%	I	5,680	5,680	5,680	4,622	4,622	4,266	4,587	4,587	4,205		
Legal (Individual Town)	45	1,440	663	663	2,657	1,994	300.75%	I	663	663	1,959	0	0	349	0	0	349		
Legal (Joint Expense)	46	1,589	371	371	0	(371)	-100.00%	J	255	255	0	51	51	0	65	65	0		
LED Street Light Maintenance	47	2,580	2,580	2,580	2,580	0	0.00%	I	2,580	2,580	2,580	0	0	0	0	0	0		
TOTAL RESERVE ACCOUNTS		455,439	554,150	554,152	591,366	37,216	6.72%		352,082	352,083	346,999	102,858	102,858	118,858	99,210	99,211	125,509		
									Ind	211,967	211,967	223,350	75,703	75,703	79,187	77,447	77,447	80,989	
									Joint	140,115	140,116	123,648	27,155	27,155	39,671	21,763	21,764	44,520	

REVENUES

Acct. #	2022 Actuals	2023 Approved Budget	2023 YTD Actual 12/31/2023	2024 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN				
								2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget	2023 Approved Budget	2023 Actual 12/31/2023	2024 Proposed Budget		
								68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%		
GENERAL GOVERNMENT 01									Administrative %	68.8%	68.8%	68.84%	13.8%	13.8%	13.79%	17.4%	17.4%	17.36%
									Highway %	52.0%	52.0%	52.0%	22.9%	22.9%	22.9%	28.1%	28.1%	25.1%
Motor Vehicle Excise	01	769,463	791,676	813,675	841,809	50,133	6.33%	I	598,047	632,674	654,549	77,271	61,632	63,764	116,358	119,369	123,496	
Watercraft Excise	05	3,507	3,557	3,521	3,620	63	1.77%	I	2,505	2,680	2,756	317	237	244	735	603	620	
Motor Vehicle Agent Fee	10	11,676	13,255	11,564	11,555	(1,700)	-12.83%	I	8,566	7,861	7,855	2,013	1,437	1,436	2,676	2,266	2,264	
Town Clerk Receipts	15	6,323	6,020	6,622	6,827	807	13.41%	I	4,041	4,494	4,633	900	956	986	1,078	1,172	1,208	
Weapons Permits	20	165	125	145	120	(5)	-4.00%	I	125	145	120	0	0	0	0	0	0	
Bear Bait Revenue	21	1,720	1,720	1,720	1,720	0	0.00%	I	0	0	0	1,000	1,000	1,000	720	720	720	
Lien Cost Recovery	35	3,949	7,325	4,553	3,200	(4,125)	-56.31%	I	5,639	2,917	2,000	959	1,010	700	727	627	500	
Interest Earned	40	4,559	3,519	4,218	3,287	(232)	-6.59%	I	2,078	2,418	1,797	726	1,015	754	715	785	736	
Interest Charged	45	8,509	10,482	7,227	7,804	(2,678)	-25.55%	I	7,381	5,299	5,723	1,406	936	1,011	1,695	991	1,070	
State Revenue Sharing	50	427,767	372,309	439,467	389,581	17,272	4.64%	I	247,737	293,359	252,583	56,955	65,201	58,058	67,617	80,906	78,940	
Tree Growth Reimbursement	60	27,794	27,700	29,413	29,500	1,800	6.50%	I	3,700	3,889	4,000	9,300	10,446	10,500	14,700	15,078	15,000	
Veterans Reimbursement	65	1,263	1,264	1,257	1,257	(7)	-0.55%	I	790	823	823	254	211	211	220	223	223	
Stampage Revenue	75	222,275	160,000	241,633	196,267	36,267	22.67%	I	0	0	0	100,000	104,588	118,106	60,000	137,045	78,161	
Miscellaneous Revenue	99	4,134	4,605	3,020	1,897	(2,708)	-58.81%	I	3,350	2,634	1,655	733	208	131	521	177	111	
HIGHWAY DEPARTMENT 05																		
Expense Reimbursement	01	81	50	289	247	197	394.00%	J	26	151	128	11	66	57	13	73	62	
Wade Contract	05	2,500	2,500	2,500	2,500	0	0.00%	J	1,301	1,301	1,301	572	572	572	627	702	627	
LRAP (Formerly URIP)	10	72,456	72,566	83,560	79,932	7,366	10.15%	I	38,586	44,432	45,294	14,979	17,248	15,269	19,001	21,880	19,369	
FIRE DEPARTMENT 10																		
Expense Reimbursement	01	5	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
T11R4 Fire Contract	05	12,185	12,365	13,188	14,011	1,646	13.31%	J	8,505	9,071	9,645	1,708	1,821	1,933	2,153	2,296	2,433	
RECREATION DEPARTMENT 15																		
Participant Fees	01	11,555	10,640	9,940	10,406	(234)	-2.20%	J	7,318	6,837	7,163	1,469	1,373	1,435	1,852	1,731	1,808	
Sponsorships	05	1,250	1,250	1,800	1,800	550	0.00%	J	860	1,238	1,239	173	249	248	218	313	313	
Soccer Registrations	30	1,615	1,760	1,475	1,740	(20)	-1.14%	J	1,211	1,015	1,198	243	204	240	306	257	302	
PROPERTY SERVICES 20																		
Building Permit Revenue	01	16,564	8,900	19,708	12,000	3,100	34.83%	I	8,000	18,353	10,900	600	850	800	300	505	300	
Land Use Revenue	05	50	50	50	50	0	0.00%	I	50	50	50	0	0	0	0	0	0	
Plumbing Permit Revenue	10	1,955	1,200	653	1,000	(200)	-16.67%	I	1,200	653	1,000	0	0	0	0	0	0	
PUBLIC SAFETY 25																		
Late Dog Fees	01	5,050	2,650	1,400	1,400	(1,250)	-47.17%	I	2,000	1,000	1,000	250	150	150	400	250	250	
ScopAn Animal Control Contract	10	0	1,000	1,500	1,000	0	0.00%	J	688	1,032	688	138	207	138	174	261	174	
GENERAL ASSISTANCE 40																		
State Reimbursement	01	0	9,800	175	9,800	0	0.00%	I	8,050	175	8,050	700	0	700	1,050	0	1,050	
TOTAL REVENUE ACCOUNTS		1,618,369	1,528,388	1,704,272	1,634,430	106,042	6.94%		961,822	1,044,500	1,026,220	272,691	271,617	278,456	293,873	388,231	329,754	
									Ind	941,845	1,023,857	1,004,788	268,363	267,125	273,820	288,513	382,598	324,018
									Joint	19,977	20,643	21,432	4,328	4,492	4,636	5,360	5,632	5,736