

TOWNS OF MAPLETON, CASTLE HILL, AND CHAPMAN



Cover Contest Winner:
Sarah Hollabaugh 3rd grade
Theme: Community

ANNUAL COMBINED REPORT OF THE MUNICIPAL OFFICERS FOR THE YEAR ENDING DECEMBER 31, 2023

2023 ANNUAL REPORT

OF THE MUNICIPAL OFFICERS
OF THE TOWNS OF
MAPLETON, CASTLE HILL AND CHAPMAN

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2023

MAPLETON

- POLLS OPEN 3:00 PM
- TOWN MEETING 7:00 PM
- MAPLETON LIONS HALL
- **MARCH 18, 2024**

CASTLE HILL

- POLLS OPEN 3:00 PM
- TOWN MEETING 7:00 PM
- TOWNS OF MAPLETON,
CASTLE HILL AND
CHAPMAN FIRE STATION
- **MARCH 19, 2024**

CHAPMAN

- TOWN MEETING 7:00 PM
- CHAPMAN RIDGE
RUNNER SNOWMOBILE
CLUB
- **March 25, 2024**

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TOWN REPORT IN DEDICATION TO

Blake R. Buck

January 30, 1940 – June 29, 2023



"Hard hats and steel-toed boots: the real suit of the modern hero."

The Towns of Mapleton, Castle Hill and Chapman are delighted to dedicate the 2023 Town Report to Blake R. Buck. Blake was born and raised in Mapleton where he met the love of his life, Rose, and raised their four children. He was active in our community as a neighbor, a beloved member of the United Methodist Church, and the founder of Buck Construction.

Blake was a man of many talents. He successfully grew his business into Buck Construction, INC. with his hard work and determination. Blake was able to work alongside his brother, sons, grandsons and many dedicated employees. His legacy continues to grow strong and is still helping our communities today.

For those who had the honor of knowing Blake, they knew that he was kind, generous and determined. If you had the chance to take a drive with Blake in the "County," you would learn a lesson on which potato storages and buildings were built by Buck Construction, INC. Blake had so much passion not only in his business, but also with anything he put his mind to - he always gave 110%. He had a full life with love, compassion, and so much more. Blake was so proud of his family and business. Those he left behind are proud to carry on with his legacy.

IN MEMORY OF ...



Darrell L. Chandler

May 14, 1934 – September 16, 2023

“Those we love don’t go away; they walk beside us every day.”

Darrell grew up on the family farm with his hard-working parents and siblings. He attended school in Mapleton and graduated from Mapleton High school in 1952. Darrell was involved with sports and held several offices with Future Farmers of America. He was awarded the Star State Farmer degree and in 1954 received his American Farmer Degree. From there he served two years in the United States Army on active duty in the Military Police stationed at Killeen Army Base in Texas. After completing his tour, he was anxious to get home to the farm where he farmed with his father for a year or so until his father retired.

Darrell was very active in the potato industry. He was a contract negotiation member of ABC – Agricultural Bargaining Council for 35 years. He also served on the Board of Directors of Maine Potato Growers INC, Maine Potato Commission, Aroostook Federation of Farmers and Mapleton Town Budget Committee. The Chandler family had the honor of being chosen as the Farm Family of the year in 2019 by the Maine Potato Board.

For years Darrell enjoyed agriculture tours with his good friend, Harold Haines Jr. They traveled to foreign countries including Europe, Germany, Russia, China, Australia, and others.

Darrell will be deeply missed by his loving wife, Marilyn of nearly 63 years; two sons, David, and Darren Chandler; four grandsons, Zachery, Joshua, Hunter, and Parker; family, friends, and his community.



The 2024 Mapleton, Castle Hill and Chapman, Maine Spirit of America Foundation Tribute honors
JEFF & ELIZABETH CLARK
for commendable community service.

A Resolution

In Recognition of **JEFF & ELIZABETH CLARK**

Be it Resolved by the Joint Select Board of the Towns of Mapleton, Castle Hill and Chapman as follows:

Whereas, JEFF & ELIZABETH CLARK are active members of our communities, spearheading the Holiday lights project. Being at the forefront of getting the communities the beautiful Christmas lights that line Main Street on highway 163.

Whereas, JEFF & ELIZABETH CLARK used their business to help provide the towns signage to help make all areas in the tri town communities well marked.

Whereas, JEFF & ELIZABETH CLARK were instrumental in the task of designing and producing the Tri-Town logo to represent the Interlocal Agreement between The Towns of Mapleton, Castle Hill, and Chapman.

Whereas, JEFF & ELIZABETH CLARK are exemplary members of the community. Being a great example of what it means to be a civil servant. Both Jeff and Elizabeth are more than willing to do what they can to help out the communities. Going above working in the towns, they are also great neighbors and friends to all residents.

Be it Further Resolved that a copy of this resolution is to be appropriately framed and presented to **JEFF & ELIZABETH CLARK** in honor of their continued dedicated support of the tri town communities.

Awarded January 16, 2024 by the Joint Select Board

GOVERNMENTAL REPRESENTATIVES

U.S. Senator Susan Collins

25 Sweden Street, Suite A
Caribou, ME 04736
(207) 493-7873

U.S. Senator Angus King

169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

U.S. Congressman Jared Golden

7 Hatch Drive Suite 230
Caribou ME 04736
(207) 492-6009

<https://golden.house.gov/>

Maine Senator Troy Jackson

District 1 (Mapleton, Castle Hill & Chapman)

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Allagash, ME 04774
(207) 287-1500 Senate Office
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troy.jackson@legislature.maine.gov

State Representative Donald J. Ardell

District 6 (Mapleton, Castle Hill & Chapman)

PO Box 320
Monticello, ME 04760
(800) 423-2900
(207) 521-1130

Donald.Ardell@legislature.maine.gov



SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

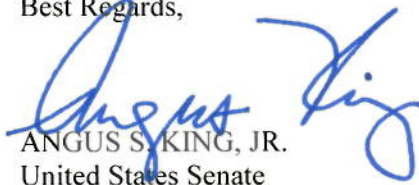
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



Troy D. Jackson
President of the Senate

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

January 22, 2024

To the Residents of Mapleton, Castle Hill and Chapman,

I am in my final year serving as your State Senator and representative in Augusta. This past year has been extremely busy, and I am proud to be able to look back at the work my colleagues and I have done and know that we have made progress for the working people of Aroostook County.

We expanded access to affordable child care and increased salary stipends for child care workers, allowing parents to go to work with peace of mind. We addressed the critical workforce shortages by removing barriers to community colleges and establishing a loan repayment program for healthcare workers that not only helps them afford their education but encourages them to live and work here in Maine. We've also made crucial steps to drive down heating costs, both in the form of direct checks and through the Home Energy Assistance Program.

This year we also delivered for some of the state's most vulnerable residents. We lowered health care costs for older Mainers by removing barriers that prevented them from joining the Drugs for the Elderly Program, and made sure they can afford to stay in their homes through the Property Tax Fairness Credit. We are also seeking justice for Maine veterans who were exposed to harmful chemicals during their service to their State and Country by establishing the Gagetown Commission.

While my colleagues and I can be proud of what we've accomplished this past year, we know there is still much to be done. I will continue to fight for the County and other rural communities across Maine with the remaining time I have as you State Senator.

As always, it is an absolute privilege to represent the people of Maine. If you have questions or concerns, feel free to call or email me at any time. You can also stay up to date with what I'm working on in Augusta by going to www.troyjackson.org or by signing up for my newsletter.

Sincerely,

A handwritten signature in black ink that reads 'Troy Jackson'.

Troy Jackson
Senate District 1
Maine Senate President

*State House (207) 287-1500 * TTY (207) 287-1583 * Fax (207) 287-5862 * Toll Free 1-800-423-6900*

*Email: Troy.Jackson@legislature.maine.gov * Web Site: TroyJackson.org*



HOUSE OF REPRESENTATIVES

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

Donald J. Ardell

P.O Box 320
Monticello ME, 04760
Residence: (207) 521-1130
Donald.Ardell@legislature.maine.gov

January 2024

Mapleton Town Office
103 Pulcifer Rd
Mapleton, ME 04757

Friends and Neighbors,

Thank you for the opportunity to serve Mapleton, Chapman, and Castle Hill in the Maine House of Representatives. The First Regular Session of the Legislature was busy, and lawmakers faced many difficult issues. Bills I personally sponsored for you included LD 627, to ease government regulation and help Mainers inexpensively heat their homes with Maine-sourced bioenergy, and LD 1032, a resolution that would have protected our community governments by allowing only Maine residents that are U.S. citizens to vote in local elections. Most importantly, I sponsored LD 622, a bill to lower your electric bills by removing the artificial, government-created limit on hydropower as a clean energy source and to stabilize Maine's energy supply. While partisan opposition kept these common-sense measures from becoming law, my colleagues and I were able to pass multiple bi-partisan spending agreements that supported hospitals and long-term care facilities, worked to stabilize highway and road funding, and improved the efficient delivery of government services. As a member of the committee on Criminal Justice and Public Safety, I brought my law enforcement and criminal investigative experience to bear on issues of public safety, drug abuse, and corrections. I defended your constitutional right to arms and lawful self-defense by supporting measures targeting those engaged in crime, and opposing those that would criminalize the law-abiding.

I was elected to the Maine Legislature on the promise to represent you, the people of District 6. In the Second Regular Session I will continue that work to engage matters of importance to our communities: to support legislation that will reduce your energy costs, protect our natural environment for future generations, respect your individual civil rights, and create wise and fair criminal justice policy that holds offenders responsible for their actions, combats the epidemic of drug abuse, and supports victims of crime. I encourage your input, and welcome your ideas, comments, and concerns. Please contact me at (207) 521-1130 or at Donald.ardell@legislature.maine.gov to keep me updated on those concerns. To be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for trusting me to serve you in Augusta!

Sincerely,

A handwritten signature in black ink, appearing to read 'Donald J. Ardell', written over a light blue horizontal line.

Donald J. Ardell
State Representative

House District 6

TOWN SELECT BOARDS

(Terms expire as indicated)

MAPLETON		CASTLE HILL		CHAPMAN	
Barry Buck	2024	Allen Michaud	2024	Terrence Hanlon	2024
Travis Mastro	2024	Shari Cheney	2024	Milford Maynard	2024
Matthew Gregg	2025	Herman Condon	2025	Isaac Braley	2025
Scott Young	2025	Maylen Kenney	2025	Charles Beaulieu II	2026
Kim Archer	2026	Ryan Spooner	2026	Patricia Sutherland	2026

Mapleton

L-R: Travis Mastro, Scott Young,
Barry Buck and Kim Archer
Missing from the picture:
Matthew Gregg



Castle Hill

L-R: Ryan Spooner, Maylen
Kenney, Shari Cheney, Herman
Condon and Allen Michaud

Chapman

L-R: Isaac Braley, Milford Maynard, Patricia
Sutherland, Charles Beaulieu II and Terrence Hanlon



ASSESSORS *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Keith Doyen	2024	Shari Cheney	2024	Milford Maynard	2024
Leigh Smith	2025	Gerald McGlinn	2025	Isaac Braley	2025
Dave Maxcy	2026	Maylen Kenney	2026	Patricia Sutherland	2026

PLANNING BOARD *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Caleb Buck	2024	Joel Pickens	2024	Alden Swanson	2024
Kevin Condon	2024	Willard Doyen III	2026	Bryan Caron	2024
Adam Rider	2025	Vacancy		Carl Morneau	2025
Anthony Albert	2025	Vacancy (Alt.)		Andrew Sutherland	2026
Dan Edgecomb	2026	Vacancy (Alt.)		Leah Buck	2026
Vacancy				Vacancy (Alt.)	
Vacancy				Vacancy (Alt.)	

ZONING BOARD OF APPEALS *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Robert Bagley	2024	Clayton Black	2025	Peter Goheen	2024
Glenn Nadeau	2025	Lynnelle Foster	2026	John Carrier III	2025
Norbert Quirino	2026	Vacancy	2024	David Gardiner	2026
Maxine Maynard (Alt)	2024			Vacancy (Alt.)	

SCHOOL BOARD *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Joanna Newlands	2026	Joanna Newlands	2026	Dan Edgecomb	2025
Terry Sandusky	2024				
Dan Edgecomb	2025				

ELECTION OFFICIALS

MAPLETON	CASTLE HILL	CHAPMAN
REGISTRAR OF VOTERS Sandra L. Fournier	REGISTRAR OF VOTERS Sandra L. Fournier	REGISTRAR OF VOTERS Sandra L. Fournier
ELECTION WARDEN Paula Shaw	ELECTION WARDEN Deanna McHatten	ELECTION WARDEN Michael Ireland
BALLOT CLERKS Bonnie Steeves (D) Michelle York (R)	BALLOT CLERKS Grenda Stephenson (R) Sheena McHatten (D)	BALLOT CLERKS Anita Beaulieu (D) Betty Ireland (R)

NORTHERN MAINE DEVELOPMENT COMMISSION MEMBERS

MAPLETON SEWER DISTRICT BOARD

MAPLETON	CHAPMAN
Sandra L. Fournier Matthew Gregg (Alt)	David Cambridge Patricia Sutherland

MAPLETON	EXPIRES
Kevin Nightingale	2024
Joshua Buck	2025
Andrea Bard-Smith	2026

ADMINISTRATIVE OFFICIALS



L-R: Aaron Whitaker, CEO/ LPI; Renee Ellis, Deputy Clerk; Samantha Watt, Deputy Clerk; Sandra Fournier, Town Manager (Dogs: Kimber & Ruger); Frank Nunez, Deputy Clerk; Lisa Foster, Treasurer

2024 MUNICIPAL CALENDAR

Mapleton Select Board Meetings are scheduled on the second Wednesday of each month, at 5:30 pm.

Castle Hill Select Board Meetings are scheduled on the second Wednesday of each month, at 7:00 pm.

Chapman Select Board Meetings are scheduled on the second Wednesday of each month, at 4:00 pm.

Joint Board Meetings are scheduled as needed, typically on the third Tuesday, following the Select Board meetings.



Quinn Sutherland - 1st grade

January 1

Dog licenses are due on all dogs six months and older. Owners must bring neutering/spaying certificate (or full fee will be charged) and rabies certificate (not tag). A spayed/neutered dog is \$6.00 and a none spayed/neutered dog is \$11.00.

February 1

A \$25.00 late fee is charged on all unlicensed dogs.

March 5	Presidential Primary
March 18	Mapleton Annual Town Meeting 7:00PM, Mapleton Lions Club (polls open from 3:00PM to 7:00PM)
March 19	Castle Hill Annual Town Meeting 7:00PM, Mapleton, Castle Hill, and Chapman Fire Department (polls open from 3:00PM to 7:00PM)
March 25	Chapman Annual Town Meeting 7:00PM, Chapman Ridge Runners Snowmobile Club
April 1	Real estate assessments are made. Personal property assessments are due to Assessors. Property Tax Exemption applications (<u>Veterans, Homestead</u>) are due.
May 17	Tax liens will be placed on properties for which the 2022 taxes have not been paid.
June 11	Primary Election
November 1	Interest begins on 2023 taxes (If approved)
November 5	Presidential General Election
November 18	Foreclosure on 2022 unpaid taxes
December 31	Deadline for tax payments on delinquent tax accounts. By law, any unpaid balances will be listed in the town report. The office will be closing at noon to close the books.



Aliyah Saucier – 5th grade

2024 TOWN OFFICE HOLIDAY SCHEDULE

New Years' Day	Monday, January 1
Martin Luther King Jr. Day	Monday, January 15
Presidents' Day	Monday, February 19
Patriots' Day	Monday, April 15
Memorial Day	Monday, May 27
Juneteenth	Wednesday, June 19
Independence Day	Thursday, July 4
Labor Day	Monday, September 2
Indigenous Peoples' Day	Monday, October 14
Veterans' Day	Monday, November 11
Thanksgiving Holiday	Thursday, November 28
Day after Thanksgiving	Friday, November 29
Christmas Day	Wednesday, December 25



Lydia Braley – 4th grade

TOWN MANAGER REPORT

The Towns were very successful again in 2023 for being awarded over \$296,800 in grants. The projects submitted for these grants included trail repair on behalf of the Mapleton ATV Club, purchase of new air packs through FEMA for the Fire Department, and raised desks in the lobby for our municipal clerks through MMA Safety Program. We have also submitted for an additional \$332,000 of funding for the sidewalk project with the Maine DOT Bike and Pedestrian Grant. We were awarded \$98,000 from MDOT to begin preliminary work on the sidewalk. The additional funds for this project will be awarded later after the design and right of away work have been completed.

The Municipal Buildings received several improvements in 2023. We upgraded our telephone system and our municipal software to a web base platform. The town office had a new roof installed and we switched our heating system over to propane with heat pumps as a backup heating source. This switch from an oil furnace to propane furnace is not only a cleaner environmental footprint, our heating costs are projected to save \$7,600 a year. Also new this year a 2023 Chevy pickup truck was purchased for our Highway Department. All these upgrades and purchases were possible through reserve accounts, and proper fiscal budgeting by our Joint Select Board each year.

I wish to thank the Select Boards for the Towns of Mapleton, Castle Hill, and Chapman for their continued support. You are the shining example of success to our municipal cooperation. My immense appreciation and gratitude to my team Chris, Lisa, Samantha, Renee, Frank, Rick, Brad, Scott, Aaron, Becky, Jake, and the summer recreation staff. Your contribution to the success of this office is invaluable. Your unwavering support, as well as your dedication to the residents, for which you serve, is a direct reflection on the great family office environment we have created.

Respectfully submitted,



Sandra L. Fournier
Town Manager

TREASURER'S REPORT

Tax Collection Schedule for 2024

30-Day Notice on uncollected 2023 Taxes	April 24, 2024
Tax Liens placed on uncollected 2023 Taxes	May 24, 2024
45-30 Day Foreclosure Notice on 2022 Taxes	October 26, 2024
Interest on 2024 taxes begins (if approved)	November 1, 2024
Foreclosure on uncollected 2022 Taxes	November 26, 2024

The 2023 tax mil rate was set in August at 14.25 for Mapleton, 15.80 for Castle Hill, and 16.10 for Chapman. The 2023 Taxes were 93% collected (average of three towns) by year end.

Property taxes are a type of ad valorem tax, which simply means that you are taxed according to worth. This value is determined by the assessor's office. Your value assessment is multiplied by the local tax rate or millage rate.

Tax bill payments can be sent in periodically through the year. When sending in payments, please make sure to identify what account you would like your payment applied to. Tax bills can now be found on our website. To do this go to www.mapleton.me, choose Town Services, Assessor's Agent, and your town.

Please call the Town Office at 207-764-3754 if you have any questions about your tax bill or for scheduling payments.

Sincerely

Lisa Foster
Treasurer/Tax Collector



Lisa Foster, Treasurer/Tax
Collector

MAPLETON REAL ESTATE PROPERTY

	2023	2022	2021
Akeley, Adam M.	\$ 514.08	\$ -	\$ -
Allen, William O Allen, Darris B	\$ 1,949.47	\$ -	\$ -
Argraves, Ronald D. Jr.	\$ 2,324.92	\$ -	\$ -
Argraves, Ronald Jr. Argraves, Erin	\$ 532.86	\$ 528.81	\$ -
Argraves, Ronald Jr. Argraves, Erin	\$ 2,531.43	\$ 2,526.51	\$ -
Baker, Jason W	\$ 1,514.82	\$ -	\$ -
Barclay, Nicholas J	\$ 876.54	\$ -	\$ -
Beaulier, Linda L. Beaulier, Rene L. P.R.	\$ 2,084.08	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 327.75	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 324.90	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 310.65	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 326.33	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 324.90	\$ -	\$ -
Beaulieu, Jeffrey S	\$ 3,518.33	\$ -	\$ -
Blake, Jeffrey L & Blake, Jolene A	\$ 2,743.63	\$ -	\$ -
Braley, Anne d/b/a A.G.B. Properties	\$ 2,171.85	\$ 2,182.02	\$ -
Brink, Ryan & Brink, Kimberly	\$ 810.57	\$ -	\$ -
Brown, Gary & Brown, Gail	\$ 774.52	\$ -	\$ -
Carter, Brandy	\$ 602.17	\$ -	\$ -
Carvell, Michael W	\$ 579.07	\$ -	\$ -
Chandler, Kathryn M	\$ 3,462.84	\$ -	\$ -
Chapman, Matthew	\$ 1,952.36	\$ -	\$ -
Chasse, Terry M. Chasse, Heidi M.	\$ 277.26	\$ -	\$ -
Cobb, Lois D & Raymond, Donald	\$ 2,239.73	\$ -	\$ -
Collins, Charles A	\$ 1,021.30	\$ -	\$ -
Cullins, Joanne C.	\$ 1,068.60	\$ -	\$ -
Currier, Charles H III & Currier, Heidi A	\$ 1,558.14	\$ -	\$ -
Deabay, Camryn & Durand, Dayne	\$ 362.46	\$ 327.31	\$ -
Deabay, Chad	\$ 345.13	\$ -	\$ -
Doody, Tood JR	\$ 261.38	\$ 268.49	\$ -
Dougherty, John L	\$ 872.21	\$ -	\$ -
Dube, Launa	\$ 218.48	\$ -	\$ -
Dwyer, Richard J & Dwyer, Bonnie M	\$ 903.98	\$ -	\$ -
Easler, Eric John	\$ 528.52	\$ 386.88	\$ -
Easler, Larry Easler, Donna	\$ 378.34	\$ 1,312.15	\$ -
Elliott, Matthew R. Elliott, Elizabeth L.	\$ 2,063.56	\$ -	\$ -
Elliott, Matthew R. Elliott, Elizabeth L.	\$ 168.96	\$ -	\$ -
Evans, David A & Arcejaeger, Rachel-Mikel	\$ 420.22	\$ -	\$ -
Eyler, Stephen D.	\$ 1,393.52	\$ -	\$ -
Felch, Desiree S. & Felch, Kathleen E	\$ 1,592.79	\$ -	\$ -
Fulton, Shannon M	\$ 141.52	\$ -	\$ -
Gagnon, Amy S. Voisine, Nicholas M	\$ 3,249.12	\$ -	\$ -
Gognon, Carson	\$ 176.17	\$ -	\$ -
Giberson, Corey W.	\$ 896.76	\$ -	\$ -
Gordon, Matthew, Hammond Amanda	\$ 3,751.65	\$ -	\$ -
Guimond, Roland I	\$ 645.50	\$ -	\$ -
Haines, Tabatha	\$ 345.13	\$ -	\$ -
Hanks, Daniel Poulin, Suzanne	\$ 1,479.15	\$ -	\$ -
Hanning, Michael A. Hanning, Rebecca L.	\$ 411.56	\$ -	\$ -
Hanning, Steven & Anne	\$ 1,042.61	\$ -	\$ -
Hansell, Edward	\$ 70.76	\$ -	\$ -

MAPLETON REAL ESTATE PROPERTY

Hansell, Edward E.	\$ 59.21	\$ -	\$ -
Harvey, Eric S	\$ 851.99	\$ -	\$ -
Hubbard, Calvin	\$ 1,816.38	\$ -	\$ -
Ingraham, Barry & Jana	\$ 285.00	\$ -	\$ -
Jackson, Adam V	\$ 337.91	\$ -	\$ -
Jackson, Gerald P. Jackson, Wilma Jean	\$ 19.23	\$ -	\$ -
Jamie, Gregg	\$ 902.54	\$ -	\$ -
Johnson, Robert M. Jr.	\$ 343.68	\$ -	\$ -
Kaiser, Thomas M.	\$ 1,041.72	\$ -	\$ -
Kilcollins, Andrea	\$ 1,459.94	\$ -	\$ -
Kingston, Peter & Kingston, Erin	\$ 565.59	\$ -	\$ -
Knight, Chett & Knight, Vanessa	\$ 57.36	\$ -	\$ -
Lafrancois, Gregory & t. Ahao, Danhong	\$ 265.74	\$ -	\$ -
Langille, Darin	\$ 798.43	\$ -	\$ -
Langley, Jeffery L.	\$ 68.76	\$ -	\$ -
Lauritsen, Kim	\$ 3,062.84	\$ -	\$ -
Lopez, Debra	\$ 1,010.59	\$ -	\$ -
Lovley, Brett E. Lovley, Mary E.	\$ 1,403.38	\$ 1,506.72	\$ -
Maynard, Brad R.	\$ 361.01	\$ 391.89	\$ -
McCrum, Harold K. & McCrum, Cheryl K	\$ 765.35	\$ -	\$ -
McIntosh, Douglas W	\$ 888.10	\$ -	\$ -
McPherson, Elvin N. & McPherson Laurie	\$ 574.73		
Merchant, Ralph III Robinson, Penny	\$ 2,194.96	\$ -	\$ -
Meskauskas, Vytas	\$ 1,786.30	\$ 1,985.94	\$ -
Miller, Ryan S. Miller, Denise	\$ 625.47	\$ -	\$ -
Moreau, Laura K	\$ 511.19	\$ -	\$ -
Moreau, Laura K	\$ 1,217.34	\$ -	\$ -
Mountain, Brenda B.	\$ 712.73	\$ -	\$ -
Mountain, Reginald D & Mountain, Patricia	\$ 233.94	\$ -	\$ -
North Haven, Inc. (327)	\$ 2,934.57	\$ -	\$ -
North Haven, Inc. (864)	\$ 257.04	\$ -	\$ -
North Haven, Inc. (865)	\$ 450.54	\$ -	\$ -
North Haven, Inc. (866)	\$ 275.82	\$ -	\$ -
North Haven, Inc. (932)	\$ 1,973.22	\$ -	\$ -
North Haven, Inc. (933)	\$ 1,792.07	\$ 1,776.33	\$ -
North Haven, Inc. (957)	\$ 571.84	\$ 624.82	\$ -
Patterson, Christopher Patterson, Crystal	\$ 1,510.48	\$ 1,417.12	\$ 679.49
Pelletier, Shelby M.	\$ 274.37	\$ -	\$ -
Pendexter, Christopher L	\$ 854.88	\$ -	\$ -
Pendexter, Gary S	\$ 672.93	\$ -	\$ -
Plummer, Frank H. & Plummer, Todd M	\$ 684.48	\$ -	\$ -
Plummer, Robin L. & Todd M.	\$ 681.59	\$ 644.61	\$ -
Rackliffe, Reginald Heirs of	\$ 1,223.12	\$ 1,243.50	\$ -
Robbins, Alton & Christine	\$ 646.94	\$ -	\$ -
Sheehan, Bernard J	\$ 97.67	\$ -	\$ -
Shemkovitz, Gregory & Kris	\$ 1,647.67	\$ -	\$ -
Simpson, Kendel D.	\$ 436.10	\$ 476.12	\$ -
Skidgel, Michael	\$ 1,457.05	\$ -	\$ -
Smith (Iariza), Katherine	\$ 348.02	\$ -	\$ -
Smith, Timothy R	\$ 290.26	\$ -	\$ -
Sugar Ridge Lands, LLC	\$ 285.12	\$ -	\$ -
Tarr, Timothy Tarr, Grace	\$ 1,666.44	\$ -	\$ -

MAPLETON REAL ESTATE PROPERTY

Thompson, Heidi	\$ 1,332.87	\$ -	\$ -
Tomkinson, Matthew J.	\$ 522.75	\$ 547.41	\$ -
Tompkins, Kaleb M. Maynard, Melanie A.	\$ 2,176.55	\$ -	\$ -
Tompkins, Leith A	\$ 446.22	\$ -	\$ -
Tompkins, Vicki	\$ 554.52	\$ -	\$ -
Vislosky, Casandra L.	\$ 752.36	\$ -	\$ -
Walton, Adam	\$ 3,418.08	\$ -	\$ -
Willette, Gage & Willette, Lawrence	\$ 655.60	\$ -	\$ -
Williams, Carol	\$ 392.78	\$ -	\$ -
Williams, Steven J.	\$ 553.04	\$ -	\$ -
Wilson, Brad	\$ 618.05	\$ -	\$ -
Wilson, Brett R.	\$ 1,348.13	\$ -	\$ -
Total	\$ 116,467.16	\$ 18,146.63	\$ 679.49

MAPLETON PERSONAL PROPERTY

	2023	2022	2021
Argraves, Ronald Jr.	\$ 130.54	\$ 305.64	\$ 327.34
Braley, Glendon	\$ 359.87	\$ 240.88	\$ 257.98
Guerrette's Carpentry	\$ 86.07	\$ -	\$ -
Total	\$ 576.48	\$ 546.52	\$ 585.32



Alice Robinson - 2nd grade

Castle Hill Real Estate Property

	2023	2022	2021
Argraves, John L. Heirs	\$ 749.33	\$ -	\$ -
Argraves, Ronald Jr. & Agraves, Randi Lee	\$ 1,144.80	\$ -	\$ -
Bellanceau, Edward & Bellanceau Jamie	\$ 627.64	\$ -	\$ -
Boyles, Robert Boyles, Bruce and Boyles, Wallace	\$ 1,343.34	\$ 877.56	\$ -
Boyles, Robert Boyles, Bruce and Boyles, Wallace	\$ 635.65	\$ 473.21	\$ -
Boyles, Wallace Boyles, Melody Lynn	\$ 155.31	\$ 229.80	\$ -
Bragg, Betty L. Moody	\$ 683.68	\$ 672.06	\$ -
Carmichael, Harley Heirs of	\$ 573.20	\$ -	\$ -
Carter, Martin M.	\$ 1,150.24	\$ -	\$ -
Cray, Douglas R. Cray, Lori	\$ 382.67	\$ -	\$ -
Curtis, Alice M. Curtis, Jeffrey Earl Sr.	\$ 798.96	\$ 792.08	\$ -
Drost, Adrian & Johnson, Jessica	\$ 1,431.41	\$ -	\$ -
Drost, Adrian Andy & Drost, Lorraine	\$ 454.88	\$ -	\$ -
Ellis, Betty M	\$ 563.60	\$ 1,087.45	\$ 594.03
Haney, Jason M.	\$ 1,026.32	\$ -	\$ -
Hudson, Wendell	\$ 589.88	\$ -	\$ -
Jackson, Gerald P Jackson, Wilma J.	\$ 326.63	\$ -	\$ -
Jordan, Keith	\$ 1,295.97	\$ -	\$ -
Kennedy, John F	\$ 494.75	\$ 275.69	\$ -
Lacombe, Beth & Lacombe, Armand L Jr.	\$ 517.16	\$ -	\$ -
Levasseur, Rose M	\$ 572.32	\$ -	\$ -
Lovley, Lisa L	\$ 264.19	\$ -	\$ -
McLellan, Michael T Sr.	\$ 782.95	\$ -	\$ -
Patterson, Dave	\$ 267.39	\$ 201.32	\$ -
Pendexter, Rita E	\$ 110.90	\$ -	\$ -
Runshe, Michael & Runshe, Melissa B	\$ 557.19	\$ -	\$ -
Runshe, Michael & Runshe, Melissa B	\$ 3,709.81	\$ -	\$ -
Sharp, Arnold E. Jr.	\$ 678.88	\$ -	\$ -
Smith, Earl	\$ 835.79		
Smith, Earl	\$ 393.88	\$ -	\$ -
Tompkins, Kaleb M & Tompkins, Melanie A	\$ 451.52	\$ -	\$ -
Turner, Donald R	\$ 517.81	\$ -	\$ -
Turner, Peggy J. Sawyer, Jeffrey B.	\$ 1,706.80	\$ -	\$ -
Vaughan, William A.	\$ 1,151.21	\$ -	\$ -
Wells, Charles W Heirs	\$ 1,031.18	\$ -	\$ -
Willette, Jason	\$ 483.54	\$ 503.82	\$ 560.78
Williams, Shirley S. Heirs	\$ 3.65	\$ -	\$ -
Wood, Gail E Myers, James D	\$ 1,434.61	\$ -	\$ -
Woodman, Russell & Gail	\$ 1,128.79	\$ -	\$ -
Zahradnicek, Elizabeth	\$ 728.51	\$ -	\$ -
Total	\$ 31,756.34	\$ 5,112.99	\$ 1,154.81

CASTLE HILL PERSONAL PROPERTY

	2023	2022	2021
Eric Argraves	\$ 56.04	\$ -	\$ -
Ronald Argraves Sr.	\$ 56.04	\$ -	\$ -
Total	\$ 112.08	\$ -	\$ -

CHAPMAN REAL ESTATE PROPERTY

	2023	2022	20201
Bartley, Macie R. & Thibeault, Austin R	\$ 780.39	\$ -	\$ -
Brabant, Lynne D.	\$ 1,474.90	\$ -	\$ -
Brewer, Alanna Clair, Alan D.	\$ 841.62	\$ -	\$ -
Buck, Andrew & Buck, Angela	\$ 1,986.74	\$ -	\$ -
Caron, Keith C.	\$ 2,547.48	\$ -	\$ -
Castle, Daniel	\$ 1,000.13	\$ 988.67	\$ -
Catlett, Carla	\$ 2,058.99	\$ -	\$ -
Chasse, Roger	\$ 649.35	\$ 605.64	\$ -
Chasse, Roger	\$ 556.35	\$ 545.71	\$ -
Colson, Trasi	\$ 954.34	\$ -	\$ -
Corey, Vera A. Corey, Daniel W. III	\$ 468.25	\$ -	\$ -
Cyr, Mark A. Cyr, Chelsea L.	\$ 1,339.48	\$ -	\$ -
Cyr, Tabatha J.	\$ 921.81	\$ -	\$ -
Cyr, Wayne Cyr, Danielle M.	\$ 4,640.06	\$ -	\$ -
Dannenberg, Bruce	\$ 1,535.72	\$ -	\$ -
Gilson, Douglas G	\$ 1,809.36	\$ -	\$ -
Gresko, Jeffery E Jr	\$ 929.92	\$ -	\$ -
Gresko, Jeffery E Jr	\$ 2,956.16	\$ -	\$ -
Knowles, Jason W. Knowles, Heidi L.	\$ 797.43	\$ -	\$ -
Labelle, Sarah J.	\$ 1,494.48	\$ -	\$ -
LaPlante, James N. LaPlante, Danielle L.	\$ 951.18	\$ 973.82	\$ -
MMC Outdoors, LLC	\$ 960.97	\$ -	\$ -
North Haven, Inc.	\$ 1,553.21	\$ 1,620.78	\$ -
Parker, Deborah A.	\$ 129.86	\$ -	\$ -
Raymond, Alan T	\$ 1,235.06	\$ -	\$ -
Schrader, Adam B & Schrader, Tara	\$ 347.51	\$ -	\$ -
Schweizer, Nancy	\$ 347.51	\$ -	\$ -
Smith Christopher J. Smith, Christina	\$ 327.94	\$ 247.84	\$ -
Smith, Susan	\$ 1,810.40		
Swanson, Alden E. Jr. Swanson, Kathleen A.	\$ 2,680.60	\$ 2,903.49	\$ -
Swanson, Alden E. Jr.	\$ 463.35	\$ -	\$ -
Thibault, Owen & Gail	\$ 1,455.32	\$ -	\$ -
Tompkins, Mark	\$ 99.39	\$ -	\$ -
Wood, Scott Wood, Trudy	\$ 427.46	\$ -	\$ -
Wood, Scott & Trudy	\$ 377.14	\$ -	\$ -
Total	\$ 42,909.86	\$ 7,885.95	\$ -

CHAPMAN PERSONAL PROPERTY

	2023	2022	2021
Alden Swanson Jr.	\$ 57.10	\$ -	\$ -
Total	\$ 57.10	\$ -	\$ -

TOWN OF MAPLETON, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2023

TOWN OF MAPLETON, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	GENERAL FUND (MAJOR FUND)	ARPA FUNDS (NON- MAJOR FUND)	FEMA GRANT (NON- MAJOR FUND)	LAND USE GRANT (NON- MAJOR FUND)	CDBG FUND (NON- MAJOR FUND)	TOTAL
ASSETS						
Cash and cash equivalents	\$ 1,740,092	\$ 117,682	\$ -	\$ -	\$ -	\$ 1,857,774
Uncollected taxes	102,944	-	-	-	-	102,944
Accounts receivable	561	-	-	-	-	561
Tax liens	17,439	-	-	-	-	17,439
Due from other governments	14,884	-	-	-	-	14,884
Due from other funds	-	-	-	10,000	-	10,000
Total assets	\$ 1,875,920	\$ 117,682	\$ -	\$ 10,000	\$ -	\$ 2,003,602
LIABILITIES						
Accounts payable	\$ 1,703	\$ -	\$ -	\$ -	\$ -	\$ 1,703
Compensated absences	10,535	-	-	-	-	10,535
Due to other funds	10,000	-	-	-	-	10,000
	22,238	-	-	-	-	22,238
DEFERRED INFLOW OF RESOURCES						
Unavailable revenue-property taxes	90,000	-	-	-	-	90,000
FUND BALANCES						
Non-spendable	17,439	-	-	-	-	17,439
Restricted	-	117,682	-	10,000	-	127,682
Committed for Capital Projects	544,681	-	-	-	-	544,681
Unassigned	1,201,562	-	-	-	-	1,201,562
TOTAL FUND BALANCES	1,763,682	117,682	-	10,000	-	1,891,364
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,875,920	\$ 117,682	\$ -	\$ 10,000	\$ -	\$ 2,003,602

The notes to the financial statements are an integral part of these statements.

TOWN OF MAPLETON, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 1,982,887	\$ 1,982,887	\$ 1,998,351	\$ 15,464
Decrease in axes unavailable for use in the current period	-	-	45,000	45,000
Excise tax	598,047	598,047	632,674	34,627
Intergovernmental revenues				
Revenue sharing	247,737	247,737	293,359	45,622
L.R.A.P Funds	38,586	38,586	44,432	5,846
Homestead exemption	158,650	158,650	175,817	17,167
BETE reimbursement	25,964	25,964	26,004	40
Veterans reimbursement	790	790	823	33
Tree growth	3,700	3,700	3,889	189
General assistance	8,050	8,050	175	(7,875)
Interest income	9,459	9,459	7,717	(1,742)
Other revenues	57,253	57,253	153,736	96,483
TOTAL REVENUES	3,131,123	3,131,123	3,381,977	250,854
EXPENDITURES				
Education	1,540,865	1,540,865	1,540,844	21
County tax	236,464	236,464	236,464	-
General government	351,693	351,693	346,885	4,808
Reserves	352,082	352,082	388,419	(36,337)
Public safety	133,078	133,078	133,612	(534)
Property services	46,287	46,287	45,520	767
Fire protection	107,788	107,788	115,027	(7,239)
Highways	344,253	344,253	343,877	376
General assistance	11,500	11,500	250	11,250
Recreation	44,793	44,793	46,095	(1,302)
Community service	27,320	27,320	26,265	1,055
TOTAL EXPENDITURES	3,196,123	3,196,123	3,223,258	(27,135)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (65,000)	\$ (65,000)	158,719	\$ 223,719
FUND BALANCE - JANUARY 1, 2023			1,604,963	
FUND BALANCE - DECEMBER 31, 2023			\$ 1,763,682	

The notes to the financial statements are an integral part of these statements.



Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Selectmen of the
Town of Mapleton, Maine

Independent Auditors' Report

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Mapleton, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Mapleton, Maine's basic financial statements and have issued our report thereon dated January 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mapleton, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mapleton Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mapleton, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mapleton, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
January 26, 2024

TOWN OF CASTLE HILL, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2023

TOWN OF CASTLE HILL, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	GENERAL FUND (MAJOR FUND)	ARPA FUND (NON- MAJOR)	TOTAL
ASSETS			
Cash and cash equivalents	\$ 631,429	\$ 30,605	\$ 662,034
Uncollected taxes	24,628		24,628
Accounts receivable	78		78
Tax liens	5,498		5,498
Due from other governments	1,140		1,140
Total assets	\$ 662,773	\$ 30,605	\$ 693,378
LIABILITIES			
Accounts payable	\$ 836		\$ 836
Compensated absences	2,084		2,084
	2,920	-	2,920
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue-property taxes	24,000	-	24,000
FUND BALANCES			
Non-spendable	5,498	-	5,498
Restricted	-	30,605	30,605
Committed for capital projects	194,955	-	194,955
Assigned	34,080	-	34,080
Unassigned	401,320	-	401,320
TOTAL FUND BALANCES	635,853	30,605	666,458
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 662,773	\$ 30,605	\$ 693,378

The notes to the financial statements are an integral part of these statements.

TOWN OF CASTLE HILL, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-

BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 425,775	\$ 425,775	\$ 430,986	\$ 5,211
Taxes unavailable for use in the current period	-	-	(4,000)	(4,000)
Excise tax	77,271	77,271	61,632	(15,639)
Intergovernmental revenues				
Revenue sharing	56,955	56,955	65,201	8,246
LRAP Funds	14,979	14,979	17,248	2,269
Homestead exemption	39,626	39,626	41,737	2,111
BETE reimbursement	173	173	175	2
Veterans reimbursement	254	254	211	(43)
Tree growth	9,300	9,300	10,446	1,146
General assistance	700	700	-	(700)
Interest income	2,132	2,132	1,951	(181)
Other revenues	111,461	111,461	132,761	21,300
TOTAL REVENUES	738,626	738,626	758,348	19,722
EXPENDITURES				
Education	314,527	314,527	314,527	-
County tax	48,756	48,756	48,756	-
General government	78,904	78,904	76,063	2,841
Reserves	102,859	102,859	84,029	18,830
Public safety	26,049	26,049	26,033	16
Property services	9,374	9,374	9,486	(112)
Fire protection	21,643	21,643	22,927	(1,284)
Highways	151,356	151,356	151,184	172
General assistance	1,000	1,000	-	1,000
Recreation	8,997	8,997	9,255	(258)
Community service	5,161	5,161	4,762	399
TOTAL EXPENDITURES	768,626	768,626	747,022	21,604
EXCESS OF REVENUES OVER EXPENDITURES	\$ (30,000)	\$ (30,000)	11,326	\$ 41,326
FUND BALANCE - JANUARY 1, 2023			624,527	
FUND BALANCE - DECEMBER 31, 2023			<u>\$ 635,853</u>	

The notes to the financial statements are an integral part of these statements.



Chester M. Kearney
Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Selectmen of the
Town of Castle Hill, Maine

Independent Auditors' Report

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Castle Hill, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Castle Hill, Maine's basic financial statements and have issued our report thereon dated January 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Castle Hill, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Castle Hill Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Castle Hill, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Castle Hill, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
January 26, 2024

TOWN OF CHAPMAN, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2023

TOWN OF CHAPMAN, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	GENERAL FUND (MAJOR FUND)	ARPA FUND (NON-MAJOR FUND)	TOTAL
ASSETS			
Cash and cash equivalents	\$ 539,372	\$ 34,561	\$ 573,933
Uncollected taxes	40,310		40,310
Tax liens	7,074		7,074
Due from other governments	1,567		1,567
Other accounts receivable	98		98
TOTAL ASSETS	\$ 588,421	\$ 34,561	\$ 622,982
LIABILITIES			
Accounts payable	\$ 949		\$ 949
Compensated absences	2,743		2,743
	3,692	-	3,692
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue-property taxes	34,000	-	34,000
FUND BALANCES			
Non-spendable	7,074		7,074
Restricted	-	34,561	34,561
Committed for capital projects	220,753		220,753
Assigned	1,687		1,687
Unassigned	321,215		321,215
TOTAL FUND BALANCES	550,729	34,561	585,290
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 588,421	\$ 34,561	\$ 622,982

The notes to the financial statements are an integral part of these statements.

TOWN OF CHAPMAN, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-

BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 487,274	\$ 487,274	\$ 492,725	\$ 5,451
Taxes unavailable for use in the current period	-	-	(4,000)	(4,000)
Excise tax	116,358	116,358	119,369	3,011
Intergovernmental revenues				
Revenue sharing	67,617	67,617	80,906	13,289
LRAP Funds	19,001	19,001	21,880	2,879
Homestead exemption	50,936	50,936	55,677	4,741
BETE reimbursement	2,661	2,661	10	(2,651)
Veterans reimbursement	215	215	223	8
Tree growth	14,700	14,700	15,078	378
General assistance	1,050	1,050	-	(1,050)
Interest income	2,410	2,410	1,777	(633)
Other revenues	72,976	72,976	165,348	92,372
TOTAL REVENUES	<u>835,198</u>	<u>835,198</u>	<u>948,993</u>	<u>113,795</u>
EXPENDITURES				
Education	362,916	362,916	362,916	-
County tax	55,226	55,226	55,226	-
General government	99,170	99,170	98,025	1,145
Reserves	99,211	99,211	94,225	4,986
Public safety	34,215	34,215	34,209	6
Property services	12,036	12,036	12,203	(167)
Fire protection	46,079	46,079	47,679	(1,600)
Highways	165,909	165,909	165,742	167
General assistance	1,500	1,500	-	1,500
Recreation	11,339	11,339	11,668	(329)
Community service	7,597	7,597	7,225	372
TOTAL EXPENDITURES	<u>895,198</u>	<u>895,198</u>	<u>889,118</u>	<u>6,080</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (60,000)</u>	<u>\$ (60,000)</u>	<u>59,875</u>	<u>\$ 119,875</u>
FUND BALANCE - JANUARY 1, 2023			<u>490,854</u>	
FUND BALANCE - DECEMBER 31, 2023			<u>\$ 550,729</u>	

The notes to the financial statements are an integral part of these statements.



Chester M. Kearney

Certified Public Accountants

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207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Board of Selectmen of the
Town of Chapman, Maine

Independent Auditors' Report

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Chapman, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Chapman, Maine's basic financial statements and have issued our report thereon dated January 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Chapman, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Chapman Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Chapman, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Chapman, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chester M. Kearney

Presque Isle, Maine
January 26, 2024



TO: Board of Selectmen Town of Castle Hill
FROM: James Ryan, Operations Forester, Prentiss and Carlisle Management Co., Inc
DATE: January 04, 2024
RE: Castle Hill Annual Town Report - Timber Operations

2023 ACTIVITY

TIMBER OPERATIONS - 2023

The Town of Castle Hill harvest operations for 2023 were split up between a late winter and a fall operation. The late winter operation was located off of Rt. 163 and utilized a cut-to-length harvest system. The fall operations were located off of State Rd. The primary objective of this harvest was to salvage blowdown that resulted from a wind event just before Christmas of 2022. A cut-to-length system was utilized here as well.

SPECIES	VOLUME
Hardwood (<i>Includes poplar, hardwood pulp, hardwood sawlogs and other hardwood products</i>)	1151 cords
Softwood (<i>Includes spruce/fir/cedar sawlogs and pulp</i>)	2138 cords
TOTAL	3289 cords

All the above volume was delivered in 2023.

ROAD CONSTRUCTION - 2023

Approximately 0.8 miles of new all-season road was constructed in 2023. These roads will be utilized in future harvest plans. General maintenance and road grading was performed as needed as well as nuisance beaver control.

BOUNDARY LINE RENEWAL - 2023

Approximately 2.25 miles of boundary lines were renewed in 2023.

2024 PLANNED ACTIVITY

TIMBER OPERATIONS - 2024

Harvest operations for 2024 are planned to be split between the winter and summer operating seasons. The winter harvest is planned to take place off of State Rd and the summer harvest is planned off of Rt. 163.

ROAD CONSTRUCTION - 2024

0.75 miles of new winter road will be constructed in support of the planned 2024 winter harvest. Other road work activities will be focused on rehabilitating existing roads for future use.

BOUNDARY LINE RENEWAL - 2024

2.75 miles of boundary line renewal is scheduled for 2024.

GENERAL MARKETS REVIEW - 2023

Markets were strong throughout Q1 of 2023 with demand and strong pricing for all products that were produced. During Q2 we saw wholesale change with demand for low-grade wood evaporating and the closing of ND Paper's Old Town mill. Pulpwood demand diminished throughout the spring and early summer, with a bit of a rebound in late summer and fall. Lumber pricing has been stagnant but low inventories kept sawmill demand high. The outlook for 2024 is that weather will certainly affect inventory levels at all roundwood consuming facilities and that demand should keep up with production.

In closing we would like to thank the Town of Castle Hill for the opportunity to provide forest management services on the town-owned timberlands and look forward to a productive 2024.

Sincerely,

James Ryan
LF #3939
Operations Forester
Prentiss & Carlisle Management Co.



TO: Board of Selectmen Town of Chapman
FROM: James Ryan, Operations Forester, Prentiss and Carlisle Management Co., Inc
DATE: January 04, 2024
RE: Chapman Annual Town Report - Timber Operations

2023 ACTIVITY

TIMBER OPERATIONS - 2023

The Town of Chapman harvest operations took place in the 1st quarter of 2023. This timber harvest accessed off of the Bogan Brook, started in late December and finished in January under frozen ground conditions. The area harvested had a significant stocking of white pine and markets were favorable at this time to harvest this species that historically has had no market for the low-grade products. Harvest activities produced 2130 cords of roundwood, primarily softwood forest products. A whole-tree harvest system was utilized for this operation and an overstory removal treatment was applied.

SPECIES	VOLUME
Hardwood (<i>Includes poplar, hardwood pulp, hardwood sawlogs and other hardwood products</i>)	349 cords
Softwood (<i>Includes spruce/fir/cedar sawlogs and pulp</i>)	1781 cords
TOTAL	2130 cords

All the above volume was delivered in 2023.

ROAD CONSTRUCTION - 2023

No new roads were constructed in 2023. About 0.4 miles of old road was brushed back and rebuilt for temporary winter use during the harvest. This road is also utilized as an ITS snowmobile trail.

BOUNDARY LINE RENEWAL - 2023

Approximately 2.0 miles of boundary lines were renewed in 2023.

2024 PLANNED ACTIVITY

TIMBER OPERATIONS - 2024

Harvest operations are planned for the winter operating season in 2024. The harvest will be off the Chapman Rd. A whole tree harvest system is planned for this work.

GENERAL MARKETS REVIEW - 2023

Markets were strong throughout Q1 of 2023 with demand and strong pricing for all products that were produced. During Q2 we saw wholesale change with demand for low-grade wood evaporating and the closing of ND Paper's Old Town mill. Pulpwood demand diminished throughout the spring and early summer, with a bit of a rebound in late summer and fall. Lumber pricing has been stagnant but low inventories kept sawmill demand high. The outlook for 2024 is that weather will certainly affect inventory levels at all roundwood consuming facilities and that demand should keep up with production.

In closing we would like to thank the Town of Chapman for the opportunity to provide forest management services on the town-owned timberlands and look forward to a productive 2024.

Sincerely,

James Ryan
LF #3939
Operations Forester
Prentiss & Carlisle Management Co.

TOWN CLERK REPORT

You may RENEW your vehicle online at www.maine.gov/sos/bmv and click on rapid renewal on the far-right side. This is for RE-REGISTRATIONS only. NEW registrations and vehicles over 12,000 GVW must be completed at the Town Office. If you have changed your plate to a vanity plate through the State or Caribou Branch, please bring a copy of that registration to our Town Office. Our system will not have this information without updating it manually. This can result in vehicles being re-registered with invalid plate numbers.

When registering a recreational vehicle such as a boat, ATV or snowmobile, bring your old registration to renew. If new purchase through a Maine State Dealer, bring proof of bill of sale with sales tax paid, the temporary registration and the length and motor size if you are registering a boat. If purchasing through a private sale, have your bill of sale indicating the vin number, year, make, model, date, purchase amount and the seller's name and address. ATV registrations are \$71.00 for a renewal and \$72.00 for new. Snowmobile registrations are \$60.00 for a renewal and new. Boat registration fees and excise vary according to the motor horse power and length. Milfoil is \$10.00 and is attached to the registration sticker. You may also RENEW your boat, ATV or snowmobile registrations online through MOSES (Maine Online Sportsman Electronic System) at www.maine.gov/ifw. This is for RE-REGISTRATIONS only. NEW registrations must be completed at the Town Office.

When obtaining a hunting or archery license, have a previous license available. For first time hunting or archery licenses new to our towns, be ready to provide a previous license or your Hunter Safety Certification Card. Licenses can be purchased online at www.maine.gov/ifw.

The over 70 lifetime licenses include all necessary permits or stamps. These licenses do not include permits issued in a lottery system. **The over 70 lifetime license is the only lifetime license that can be obtained through our Municipality.**

FEEES FOR 2023 LICENSES

(without agent fee's)

Archery	\$26.00	Migratory Waterfowl	\$7.50
Expanded Archery-Either Sex	\$32.00	Spring/Fall Turkey	\$20.00
Expanded Archery- Antlerless	\$12.00	Duplicate	\$2.00
Archery / Fish	\$43.00	Fishing	\$25.00
Crossbow	\$26.00	Hunting	\$26.00
Bear Permit	\$10.00	Jr. Hunting	\$8.00
Combination- Hunting & Fishing	\$43.00	Muzzleloading	\$13.00
Combination- Military	\$3.00	Pheasant	\$27.00
Military Dependent / Hunt & Fish	\$20.00	Small Game	\$15.00
Military Dependent / Hunting	\$10.00	Coyote Night Hunt	\$4.00
Military Dependent / Fishing	\$10.00	Superpack	\$207.00
Apprentice Hunt	\$26.00	Over 70 Lifetime	\$8.00
Apprentice Archery or Crossbow	\$26.00	Outdoor Partners Program	\$15.00

We the clerk's love seeing and helping our residents of this tri-town community. Every day we come to work so we can best provide our services with quality assistance and efficiency and greet our residents with a smile. We enjoy connecting with our residents to create relationships among our communities.

This past year we added a new member to our team. Renee Ellis, deputy clerk, she started with us in March of 2023. Renee added to our team tremendously with her bubbly personality and kindness to our residents. Our team of clerk's work and blend well together and can do their tasks at hand professionally. Our team of clerk's wanted to thank our residents for being patient and understanding when being waited on.

We had a busy year with Elections in 2023. Our yearly Elections consisted of March's Mapleton, Castle Hill, and Chapman's Annual Town Meetings, June Primary and School Budget Election, and the November General and School Board Election. We want to thank our Election Staff for their hard work and our highway crew for their continuous help in setting up for these events.

We are continuing to work on the Vital's restoration process that started in 2019. Through this we are updating the Tri-Town records of birth's, marriages, and deaths. In doing so, creating better access to paper records, and preserving them for the future. So far, our office has restored Mapleton's records from 1877 – 1969, Castle Hill's records from 1892 – 1949 and Chapman's records from 1891 – 1974. We are continuing to send out records to be restored and returned to our office safely.

With 2023 coming to an end and 2024 starting, we intend to further our knowledge every day and continue learning our jobs to better serve our communities. We look forward to continue working with our residents as well as getting to know them. We love these communities and the relationships we have made throughout the time we have worked and served the Towns of Mapleton, Castle Hill, and Chapman.

Respectfully Submitted,

Samanth Watt, Renee Ellis, and Frank Nunez
Municipal Town Clerks



L-R: Samantha Watt, Deputy Clerk, Renee Ellis, Deputy Clerk and Frank Nunez, Deputy Clerk

CLERK RECEIPTS ISSUED AND FILED

INLAND FISHERIES & WILDLIFE	MAPLETON	CASTLE HILL	CHAPMAN	NON RESIDENT	TOTALS
OVER 70	2	0	1	0	3
HUNTING	23	5	4	1	33
FISHING	34	9	5	6	54
COMBO	71	14	21	5	111
SMALL GAME	3	0	0	3	6
COYOTE NIGHT HUNT	2	3	3	0	8
MIGRATORY WATERFOWL	3	1	2	0	6
TURKEY	7	1	6	0	14
BEAR	2	3	0	0	5
JR HUNT	6	0	0	2	8
ARCHERY	3	0	0	0	3
MUZZLE LOADING	3	1	2	0	6
CROSSBOW	0	0	1	0	1
SUPER PAC	0	0	0	0	0
ATVS	218	47	93	10	368
BOATS	137	40	45	2	224
SNOWMOBILES	174	21	71	14	280

VOTING STATISTICS	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
UNENROLLED	430	111	106	647
DEMOCRAT	306	66	86	458
GREEN INDEPENDENT	78	20	13	111
REPUBLICAN	638	123	131	892
TOTAL	1452	320	336	2108

VITAL STATISTICS	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
BIRTHS	18	3	4	25
DEATHS	22	6	5	33
MARRIAGES	15	5	5	25

Dogs Licensed	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
	222	65	76	363

HIGHWAY DEPARTMENT REPORT



L-R: Rick Morton, Scott Ashby, Brad Humphrey, and Chris Woodworth, Road Commissioner

The Highway Department had a very busy and productive year. We installed 710 feet of various sized culverts ranging from 4 inches to 30 inches in diameter throughout the three towns along with 3,015 feet of ditching.

The Towns chose not to conduct our normal paving schedule this year to replenish our paving reserve accounts and allow the Highway Dept to get a year ahead on the ground work prior to paving.

We did pave the main office and fire station parking lots, roadway cross trenches from culvert installs, and a 350' shim on Griffin Ridge Road.

Our sand and gravel operation went well. We mixed salt with 2,160 yards of ½" winter sand which was piled in our salt shed. We mobilized 1391 yards of ¾" gravel from Bouchard pit to the yard.

In Mapleton, 144 yards of ¾" were applied to the Carvell Road and in Chapman a 180 yards of ¾" were applied to the West Chapman Road. We also screened 564 yards of 1" material out of the Castle Hill ledge pit and 408 yards were applied for surface for the gravel on the Richardson Road in Castle Hill.

I would like to ask the motoring public to be patient and allow us the space we need to perform our work duties during both summer construction and winter plowing operations, thank you.

I would like to say Thank You, to Scott Ashby, Rick Morton and Brad Humphrey for their quality of work and the daily dedication to our department. Thank you to the Joint Board, Town Manager and office staff for your support. In the upcoming year our plan is to continue road surface improvements. We also plan to continue addressing ditching and drainage issues.

Respectfully Submitted,

Christopher Woodworth
Road Commissioner



PLOWING SNOW INTO PUBLIC ROAD

The Highway Department has noticed an increase in the amount of snow piles being placed on the public roads and right of way. Pushing snow into the public way is against the law and creates a dangerous condition for motorists and places extra burdens on town plow equipment.

Maine Statute 29-A M.R.S.A. § 2396 prohibits any person from placing in the public way snow or slush that has not accumulated there naturally. The penalties for violating this law are a fine of up to \$500, suspension of a license or both. Additionally, 17 M.R.S.A. § 2802 declares that the obstruction of a public ways is a public nuisance and a nuisance of this sort can be prosecuted as a civil action in Superior Court.

Leaving a row of snow across a roadway, blowing snow back into the road or leaving a pile of snow by the road side may seem like a harmless act. However, the damage incurred by a vehicle that drives through one of these piles could be catastrophic. Liability for damages caused by the snow placed in a right of way would rest with those responsible for illegally placing the snow.

Snow pushed in the right of way creates many problems for our Highway crew. Often a truck needs to make multiple trips to move the snow and sometimes a loader is needed to remove the snow. We have had a couple instances of these snow piles causing damage to the plow rigging leaving only three trucks available to plow during a storm. Misplaced snow leads to additional hours for the crew, increased fuel consumption and damaged equipment, thereby increasing costs and unnecessarily impacting taxes.

We are sympathetic to the problems of snow removal – it is a challenge for all of us. However, we ask that you keep our roads safe and do not push snow across a roadway, alongside the road, or into the right of way. Please contact the Highway Department with any questions.

We appreciate your assistance and cooperation!

Sincerely,

Chris Woodworth
Road Commissioner



FIRE DEPARTMENT

The Fire Department took possession of a new Fire Engine #2 which was much needed. This will provide a great piece of equipment and resource for the Towns of Mapleton, Chapman, and Castle Hill for the next 30 plus years. It will also serve as a great apparatus for the surrounding towns and coverage to T11 - R4. I would like to thank our truck committee and the Joint Board of Selectmen who worked tirelessly planning and designing the right truck for our three communities. The three communities should be very proud of their fire department. The members go above and beyond each and every day. When the fire alarm sounds, our members answer the call putting themselves at risk for all emergencies that arise.

We were also fortunate in 2023 in getting a FEMA grant to purchase 17 new air packs and 34 air bottles for the department. The federal share for our grant was \$121,428.57 and our portion was only \$18,515.43. Without this grant, we would not have been able to achieve this for another few years.

We have three members working towards their Basic Fire School Certification for the department. Maddie Buzza, Marvin Langley, and Jordan Conary. When they get this certification, they will be interior firefighters giving us more members being able to wear the self-contained breathing apparatus. From here, they can go on to becoming Firefighter I and II Certified if they chose. RJ Gross, our training officer, has been helping these members towards that goal. We also had one member, Shawn Whalen, who went to NMCC taking the Class A Driving Class and got his Class A Certification to become more comfortable driving our Tankers during structure fires.

We had an Open House during the Mapleton Daze Festivities this year and it was a huge success. The Mapleton Daze Committee cooked hot dogs and ended up giving us a donation at the end of the event.

To be a paid call firefighter takes a tremendous amount of time and commitment. We are always in search of volunteers to help with our communities. Applications are available on the town website or at the town office. Shortages in staff are a nationwide problem. I highly encourage community members to give it a try and serve your communities. It is very rewarding knowing you are helping out.

We would also like to thank the Highway Crew for maintaining and servicing our fire apparatus. This saves our communities a tremendous amount of money not having to send our trucks out for routine maintenance. Also, we would like to thank the Joint Board of Selectmen and the town office staff for all of their support they give to our department.

As always, we have a successful fire prevention program in our three communities. We were able to make our annual visit to Mapleton Elementary School. Forest Ranger Keith Draper and myself spent the day there at the school and gave a tour to the first grade at the fire station. We have smoke detectors available for those in need at the town office. If you need assistance with installing the smoke detectors, the town office will reach out to us and we can set up an appointment. **Remember to test your smoke alarms at least once a month! If you burn with wood, please ensure your chimney is safe for wood burning and you inspect and clean your chimney as often as you need.**

Please remember that all open burning requires a burn permit. If you have any questions with open burning, please call my cell at 207-551-5181. Permits may be obtained at the town office or from myself and John Hoffses for all three towns. Once you have the permit, you must call for permission to burn for debris burns only. With campfires, you do not need to call for permission. **Remember to only burn wood!**

The online burn permits are working out well and save people the hassle to having to pick up a permit. The on-line burn permits are still free and good for 24 hours to a time. While the traditional written open burning permits are still free of charge and available from Town Wardens of organized towns, and from Forest Rangers for unorganized territories, the free online burn permits allow a greater ease of access for residents and help reduce traffic for Town Wardens and others who issue permits. Residents are encouraged to obtain online burn permits at Maine.gov/burnpermit.

REMEMBER TO DIAL 911 IF YOU NEED US FOR EMERGENCIES!

Summary of Incidents for 2023:

Building fires	16
Chimney fires	2
Car Fires	1
Furnace malfunctions	2
Wildland fires	1
Medical Assists	12
Motor vehicle accidents	5
Snowmobile accidents	1
Smoke or fire alarm activations	6
Unauthorized Burning	2
Meetings and Trainings	37
All other calls	2
Total of Calls for 2023:	87



Respectfully Submitted,

Adam Rider

Fire Chief/EMA Director

RECREATION DEPARTMENT

2023 was a great summer at the rec department, with several new faces joining our staff, as well as seeing several returning veterans!

Members to our staff in 2023 included:

New Daytime Staff Members:

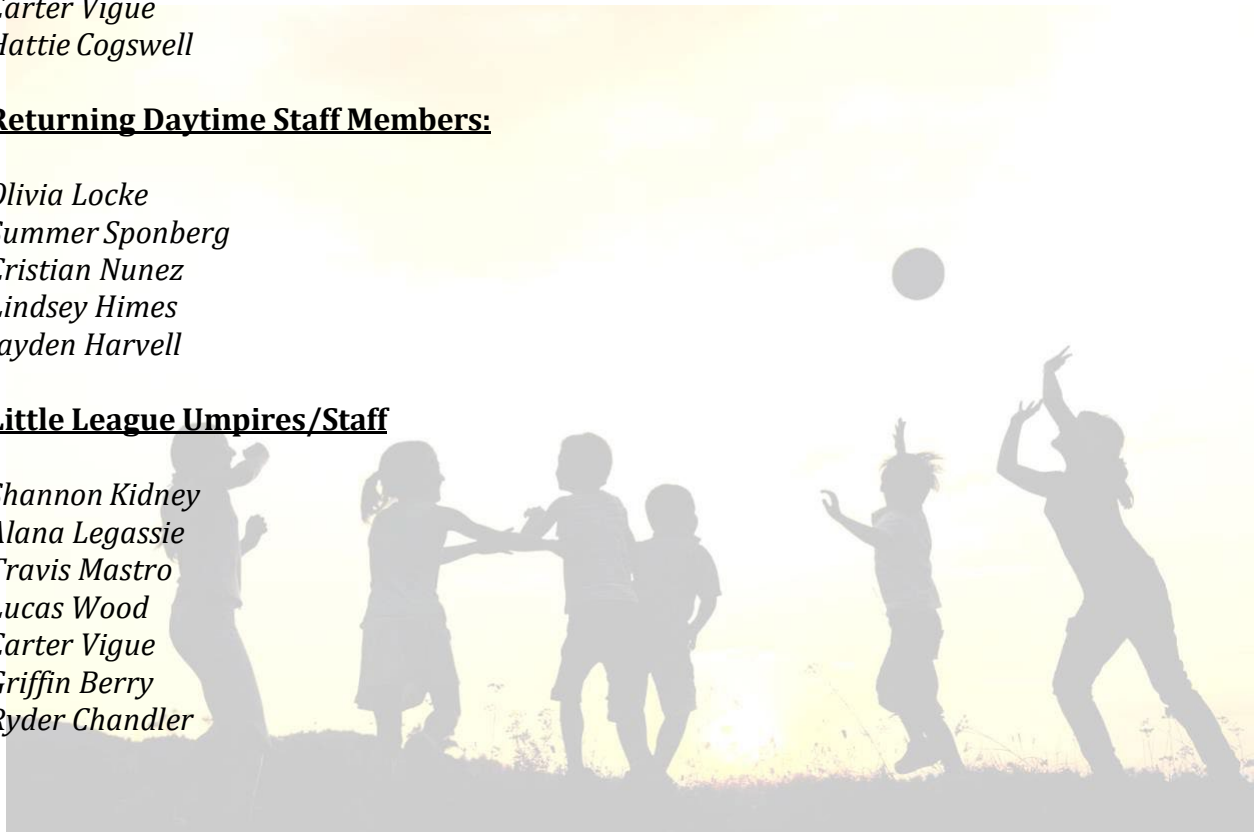
*Sierra Farley
Carlee Wood
Lucas Wood
Carter Vigue
Hattie Cogswell*

Returning Daytime Staff Members:

*Olivia Locke
Summer Sponberg
Cristian Nunez
Lindsey Himes
Jayden Harvell*

Little League Umpires/Staff

*Shannon Kidney
Alana Legassie
Travis Mastro
Lucas Wood
Carter Vigue
Griffin Berry
Ryder Chandler*



Together they all provided an atmosphere filled with fun and learning for all our kids!

All of our favorite activities were back in full swing last summer, filled with participants who were happy to get out and interact with their friends after a successful school year! We offered daytime baseball fundamentals, tennis fundamentals, soccer fundamentals, arts & crafts, swim lessons, and evening little league.

Our little league program saw huge gains in 2023, to the point that we had to create two entirely new teams, bringing us from five to seven teams. The support was incredible, and we were happy to see the community out supporting our kids each night during games.

In the fall, soccer was a success as always. We had great support from our parents, but will be looking for some new coaches for the fall 2024 season. Please reach out if you're interested in helping us!

Of course, our programs wouldn't be possible without the great support we have from our community, including the businesses that step up to sponsor our Little League teams each year. This year we were happy to have the Mapleton Lions Club as a returning sponsor, as well as Buck Farms, and Buck Construction. New sponsors included Mapleton Oil Company, Porter Farms, Langley Outdoors, and Squapan Mountain Outfitters. A big thank you also goes out to our volunteer coaches who gave so much of their time to help our kids learn the game of baseball. All of our teams worked hard and improved all summer, but it was Buck Construction who finished on top as champions for the SIXTH year in a row at the end of the season!

We want to thank everyone who comes out to support us each year. We do our best to provide a program that allows the kids to have fun and be active, and it's your support that allows us to keep doing that. 2023 was an great year, and we are looking forward to things in 2024!



Jacob T. Graham
Rec Director

CODE ENFORCEMENT OFFICER REPORT

To The Residents of Mapleton, Castle Hill, and Chapman:

2023 was a busy year for construction projects in all three communities. The applications submitted included additions, extensions, decks, porches, garages, sheds, home renovations and a solar farm.

Mapleton had 31 permits with a total value of \$3,471,201

Chapman had 11 permits with a total value of \$242,474.

Castle Hill had 2 permits with a total value of \$110,300.

As a reminder all 3 communities have local Ordinances that require all property owners to obtain a building permit for all new construction, alterations, additions, enlargements, and demolitions. The fees remain low and the paperwork is simple and easy to process for your benefit. Also, pre-built structures like Amish sheds require a permit from the town office or online at the towns website.

Please be aware that before performing any demolition on your property a form is required from the State of Maine Department of Environmental Protection. Maine DEP requests that structures be checked for asbestos and all the debris must be disposed of properly.

If you have any questions or concerns feel free to stop by, my office hours are (Nov. – April) Monday, Wednesday, and Thursday 8:00 AM to 4:00 PM and (May – Oct.) Tuesday, Wednesday, and Friday 8:00 am to 4:00 pm or call at 764-3754. Or reach me anytime by email codeenforcement@mapleton.me

Respectfully Submitted,

Aaron Whitaker

Code Enforcement Officer



Aaron Whitaker, Code Enforcement Officer

ASSESSORS' AGENT REPORT

Greetings from the assessing department! This year I have spent my time in office completing documents for Maine Revenue Services, updating owners of record, adding land splits to the tax maps, entering new construction to tax records, updating personal property, and processing applications for exemptions and land use programs.

I will continue be in the town office two to three days a month on consecutive days to meet with tax payers and complete the work required by the state. If you have any questions, please call the town office to set up an appointment or leave a message and I will contact you directly my next day in town.

Around April 1st I will begin reviewing building permits and inspecting all new construction, so you may see me out and about in all three towns. If you plan to tear down or remove any structures, please contact the code enforcement officer to see if a demo permit is necessary. It is always a good idea to let the town office know so I am able to remove these structures from the tax rolls.

If you are not receiving the Homestead Exemption, check to see if you qualify. This is a property tax exemption available for permanent residents of Maine who have owned a homestead in Maine for 12-consecutive months prior to the April 1st assessment closing. Owners of mobile homes also qualify for this property tax exemption. The 2024 exemption amount will be \$25,000 of just valuation. Please contact the town office @ 764-3754 for an application form, or go to www.maine.gov/revenue. Homestead Exemption application forms must be submitted to the assessing office prior to April 1st.

I also encourage people to contact me if they have questions about the Veterans or Blind Exemptions, Tree Growth, and Open Space Land use programs.

I have enjoyed working in your towns this year and look forward to 2024 with you.

Respectfully Submitted,

Rebecca (Becky) Adams
Assessors' Agent



Clara Blackstone - 3rd grade

MAPLETON SEWER DISTRICT

ANNUAL STATUS REPORT FOR THE YEAR ENDING 12-31-23

The Mapleton Sewer District had another busy year in 2023. The village pump station pumped 27,664 million gallons to the plant for treatment and disposal. During the 2023 snowmaking season, we pumped a total of 8,099 million gallons of treated effluent to the snowmaking field. The Sewer District used 2,683 gallons of fuel during the snowmaking season. During the months of May to October 2023 we pumped a total of 25,290 million gallons of treated effluent to the east and west spray irrigation fields.

On April 19, 2023, the bids for the West Chapman Sewer Replacement Project were opened. Trombley Construction Inc. was the successful bidder with a bid of \$962,400. On April 25, 2023, Trombley Construction Inc. was awarded the contract for the West Chapman Sewer Replacement Project. On July 24, 2023, Trombley Construction Inc. started the West Chapman Sewer Replacement Project. On November 22, 2023, Trombley Construction Inc. stopped work on the West Chapman Sewer Replacement Project. Trombley Construction faced many challenges during this project. The continuous rain and the high groundwater table made for a very challenging project. The entire sewer main and all the short side services are completed. Trombley Construction Inc. will be back in June 2024 to complete the long side services, final seeding of grass, final patching of roadway, and clean-up of the site.

Maine DOT will be paving West Chapman Road in August of 2024. The Mapleton Sewer District Trustees voted at the December 19, 2023 board meeting to increase the sewer fees for 2024. The Full-Service Fee will be \$475.00, the Ready to Serve Fee will be \$190.00, and the Commercial Fee will be \$720.00.

The Trustees would like to recognize the Town of Mapleton Select Board for their continued financial support. I would like to recognize the staff of the Mapleton Town Office for their continued assistance in collecting sewer payments for the Sewer District. In closing, I would like to personally thank Chris Woodworth and the highway crew for their help during 2023.

BOARD OF TRUSTEES

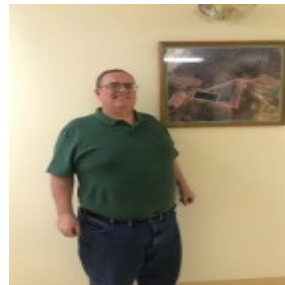
Kevin Nightingale, Chairman
Josh Buck, Treasurer
Andrea Bard Smith, Clerk

MAPLETON SEWER DISTRICT

Angela Bernier, Bookkeeper
Jesse Beaulieu, Operator
Gilles R St Pierre, Superintendent



L-R: Andrea Bard-Smith and
Josh Buck
Missing from photo: Kevin
Nightingale



Gil St. Pierre, Superintendent

MAPLETON SEWER DISTRICT COLLECTION REPORT

Name	2021	2022	2023
AGB Properties	1490.00	1550.00	1550.00
Nicholas Barclay		650.00	650.00
Isaac Braley			450.00
Burlock Carl			450.00
Matthew Chapman			450.00
Michael Chasse		450.00	450.00
Brandon Doughty			450.00
Matthew Elliot			450.00
Jacob Graham			450.00
Eric Harvey			50.00
Jennifer Howe			433.14
Matthew Kilcollins		450.00	450.00
Dustin King			450.00
Dean Knight	1225.00	450.00	450.00
Geoffrey LeBlanc			450.00
Shane Maddox	71.90	450.00	450.00
Mapleton Apartments			3600.00
Brad Maynard			450.00
Harold McCrum			163.73
Lottie Michaud	425.00	450.00	450.00
Brenda Mountain			48.07
Christopher Pendexter			450.00
Tabitha Persaud			450.00
Tabitha Persaud			450.00
Kendel Simpson	425.00	450.00	450.00
Michael Skidgel			450.00
Timothy Tarr			442.76
Leith Tompkins			450.00
John Whittaker		630.00	630.00
Carol Williams			232.39
Brad Wilson			450.00

Towns of Mapleton, Castle Hill & Chapman 2024 Proposed Budget

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

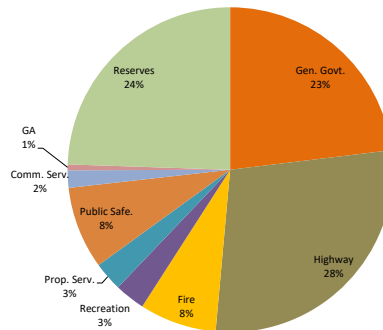
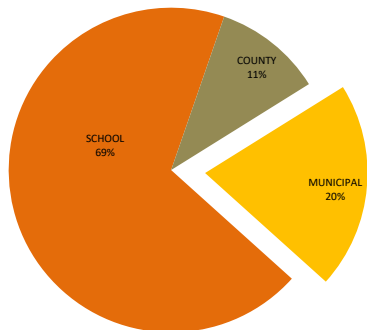
COUNTY TAX												
NET COMMITMENT FOR COUNTY	236,464	236,464	250,560	14,096	48,756	48,756	49,300	544	55,226	55,226	64,446	9,220

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

HIGHWAY DEPARTMENT

Dept. X05									MAPLETON			CASTLE HILL			CHAPMAN																				
		2022	2023	2023	2024	\$ of	% of	Expd.	2023	2023	2024	2023	2023	2024	2023	2023	2024																		
Acct. #	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																			
								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. 573,819 661,516 660,802 685,102 23,586 3.57%																																			
									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 & Chapman

2024 Department Budget

RECREATION DEPARTMENT

Dept. X15	Acct. #	2022	2023	2023	2024	\$ of	% of	Expd. Type	MAPLETON			CASTLE HILL			CHAPMAN			
									2023	2023	2024	2023	2023	2024	2023	2023	2024	
									Approved Budget	Actual 12/31/2023	Proposed Budget	Approved Budget	Actual 12/31/2023	Proposed Budget	Approved Budget	Actual 12/31/2023	Proposed Budget	
				YTD Actual 12/31/2023	Proposed Budget	Change	Change		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 2024 Department Budget

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

Towns of Mapleton, Castle Hill & Chapman 2024 Department Budget

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)	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	
(Henco)(Worth)(Castle Hill)	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	
Homeless Serv of Aroostook	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	
Local Veteran's Graves	85	392	400	0	400	0	0.00%	I	200	0	200	100	0	100	100	0	100	
Central Aroostook Chamber	90	450	450	450	450	0	0.00%	I	350	350	350	0	0	0	100	100	100	
Maine Municipal Association	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



MAPLETON LIONS CLUB 2023 ANNUAL REPORT

“66 Years and We Have Only Begun”

The Mapleton Lions Club ended 2023 after completing many service and community support activities. With the Covid-19 virus still active in the background, the club remained committed to a wide-range of support activities and special projects in our communities.



In 2022, the Club undertook several projects. The largest project was the new **Holiday Lighting of Mapleton’s Main Street**, which was expanded and completed in 2023. The project was a result of a partnership between the McHatten Family, Condon Signs and the Club. Thirty-five holiday lights are now hanging the full length of Main



Street with one additional light hanging at the Town Office. The cost of the lighting project was approximately \$34,000 and made possible with family remembrance sponsorships and some business sponsorships. This project was initiated by the McHatten family as a way to support the town just as the late Lion Dale McHatten did. The Mapleton Lions Club underwrote the purchase of the lights, but the success of the project has been due to the many donations residents made for the purchase of the lights, which made this a true community-based effort made possible by many people. The final piece of the project will be a permanent plaque listing all of the dedications, family sponsors and business sponsors that will be posted in the Mapleton Lions Hall. The Lions will install, maintain and store the lights.



On Monday evening, December 4, 2023 for the second year, the Mapleton Lions Club reviewed the financial need of the **Quoggy Jo Ski Center** which is actively fundraising for its programs after the Libra Foundation withdrew its funding of the Center two years ago. Quoggy Jo relies on grants and donations to maintain its operations. These grants and donations are important as they help make it the least expensive ski option for children and families in the Aroostook County. Based on the Mapleton Lions Club’s ongoing concern for youth recreation programs, the Mapleton Lions approved a repeated donation to the ski center. These funds will be used to support the Center’s afterschool youth ski program as the club did last year. The donation will also help the Center maintain a second open ski evening where a hundred or more youth and family skiers come each week during the ski season.



The Mapleton lions Club engaged in several other community events and services. One of the largest events the Mapleton Lions host is the Memorial Day Parade and Remembrance Ceremony,



The Mapleton Lions continued underwriting Mapleton Daze. The Club awarded financial scholarships to graduating Presque Isle Seniors Ellie Clark and Rossalyn Buck. Donations were also made to Northern Maine Figure Skating Club, Presque Isle High school Baseball Team, Maine Association of Blind Athletes, Aroostook Teen Leadership Program, Project Graduation, Aroostook Helping Hands Telethon, United Way Telethon for Dolly Parton’s Imagination Library and Operation Hunger Telethon. The Club also supported several individual and community needs such as buying

eyeglasses, special hall events for people with medical needs, and small donations for community needs. Also the Club now leaves the American flags up on Main Street from April to November Veteran's Day.

Mapleton Lions Club remains a sponsor of three significant 2024 coming events in the area – the Memorial Day Parade and Remembrance Ceremony, Mapleton Daze, and the Crown of Maine Balloon Fest.



In order to support all these community needs, the Mapleton Lions Club conducts several fundraising events. These events include the Mapleton Lions Club's Annual Auction, the Mapleton Daze Chicken Bar-B-Q, the Mapleton Lions Den Food Booth at the Northern Maine Fair and the food booth at the Crown of Maine



Balloon Fest. Also the Club receives many personal donations to the Club to support our work.



Over 40 years ago, the Mapleton Lions Club managed and ran the Mapleton Little League Program before the Mapleton Lions Community Pool Program was merged with the Mapleton Little League to form the Mapleton Recreation Program. As the little league began to expand a few years ago, the Mapleton Lions Club began sponsoring the



Mapleton Lions Club Little League Team which was 2023 runner-up team in the annual team tournament.



The **Mapleton Lions Hall** will continue as a community resource for those wishing to rent the hall for important events. Mapleton Daze, the summer youth recreation program and several benefit dinners are provided as no-cost rentals. Because of our efforts to hold down cost, low rental costs are charged for wedding receptions, birthday celebrations, and other types of fun and dinner events including family and friend gatherings after a funeral. The Hall's main floor is now handicap accessible

with the addition of the inside ramp at the back of the building and a new accessible restroom.

The **2023-24 Mapleton Lions Club Officers** are: King Lion Rick Fowler, 1st Vice President Jake Graham, 2nd Vice President Matt McCartney, Treasurer Dennis Hoffses, Secretary Terry Sandusky, Lion Tamer Wes Buck and Tail Twister Jake Graham.

The Club now in its 66th year continues to look forward to many more years of service to the tri-community, and welcomes new ideas. Please feel free to let any Mapleton Lion know about projects needed to help improve and meet the needs of our communities.



Lion of the Year – 2023
Lion Ron Pelletier



Submitted by Terry Sandusky, Mapleton Lions Club Secretary
To rent the hall, contact Lion Dennis Hoffses – 764-1504
To learn more about the Mapleton Lions Club, contact any Mapleton Lion.

2024 Calendar: Club events are: Memorial Day Events May 27th; Mapleton Daze Chicken BBQ June 28th; the Northern Maine Fair July 31-August 4 and the Crown of Maine Balloon Fest August 22-25. This year the Mapleton Lions Club's Annual Auction will again be conducted online. **Follow the Club's announcements and updates on Facebook/Mapleton Lions Club.**

2023 QUEENS



Vivienne Pelletier
Little Miss Mapleton



Evelynn Wardwell
Little Miss Maine Potato Queen



Charlotte Wardwell
Pre-teen Miss Mapleton



Emily Collins
Junior Miss Mapleton



Alice Corey
Teen Miss Mapleton



Rossalyn Carr Buck
Maine Potato Queen

CHAPMAN RIDGE RUNNERS SNOWMOBILE AND ATV CLUB

The 2023 summer was not very cooperative for the club to do our regular maintenance on trails. With the amount of rain we had, it was difficult to complete plans for ditching, mowing trails and culvert replacement. We will have to complete those projects next summer.

Chapman Ridge Runners' directors and the grooming crew continue to meet regularly. Some bulldozing and ditching was done on the River Trail (#74East), on the south end of the Swanback trail (#105south) and on the Sewer Plant trail (105north). Many hours were also put in signing trails and working with our generous landowners.

We are enjoying our new groomer and with several new crewmembers we should have a good season. Snow was a little later coming, but this is becoming a trend and we must learn to deal with it.

Members and others have been posting photos and comments on our Facebook Page. Please visit our site and like our information. It is also a way to keep updated on trail conditions and what is going on in the club. If you have any questions about our Facebook site, please contact Christina at 551-8255. We are having a few public events so watch the Star-Herald and our Facebook page. We held a breakfast for our landowners and members in December and had a good crowd. Please watch for our mini groomers placed in the community for donations. All trails are groomed regularly, so we must still buy diesel fuel for the machine, heating fuel and pellets for the clubhouse. Private events are still being held there. Please contact Bob at 554-8080 if you have questions about rentals.

If you have questions about memberships or trails, please contact Mickey or myself at 764-1236. Snowmobile applications should be available at the Mapleton Town Office, Mapleton One Stop or on Facebook and the 2024 ATV memberships will go out in May. See you on the trails!

Sue Maynard
Secretary

CASTLE HILL CEMETERY ASSOCIATION

The Castle Hill Cemetery Association administered two burials in 2023. There was one new cemetery lots sold. In addition to ground maintenance of mowing and trimming there was the straightening of head stones. A thank you to Herman Condon for the use of his tractor and equipment and his help with headstone and grave maintenance. We also thank the Gahagan family for their donation of an American flag.

Since most of the original records were lost in a fire in 1946 the association has completed an electronic database in Excel format that contains most of the know information about burials and lot ownership in the cemetery. More information can be found on line at **findagrave.com** (information provided by Roxanne McHatten).

We have an abundance of lots for sale to the general public. Pricing of lots may be subject to change as time goes on so plan accordingly.

Owners of lots should keep shrubbery on their lots trimmed to avoid excessive overgrowth and allow proper care to be done by mowing and trimming crews. Please do not let overgrown shrubs become a problem for the caretakers. In the future all flowers and decorations are to be removed from your cemetery lots on or before September 30. The rule is, if you bring it into the cemetery you need to remove the objects yourselves and not rely on the grounds keeper to do it for you. Do not leave discarded plant pots around the water pump.

If you have any questions or concerns, or would like to purchase a lot in the cemetery, please call Maylen Kenney at 764-1787. My email address is kenneym09@gmail.com.

Respectfully submitted:

Maylen Kenney
President/Secretary

CASTLE HILL GRANGE HALL PRESERVATION SOCIETY

GREETINGS FROM THE Castle Hill Grange Hall Preservation Society 2023

In the past few years, the Preservation Society, like many organizations, has gone through rough times. During the pandemic we were unable to utilize the hall for functions or fund raisers. The Town of Castle Hill no longer uses the hall for voting & town meetings and fund raising is limited as we only have 5 working members left in our Society. To save money, we had the electricity turned off for the winter and will reinstate it in May. In order to keep the Society operating and the hall open for rentals we are asking anyone that would like to donate to contact us. Our insurance currently is around \$1000. Last year after the inside of the hall was destroyed by animals, we had to make a large claim to get it cleaned. Of course, after making the large claim, the insurance cancelled us. We were lucky to find another carrier (at a higher price).

Perhaps we can keep the Society from closing if we could only rent the hall several times a year. We also have plaques that you can purchase in memory or in honor of someone. If you know of anyone interested in helping to keep our only town hall operating, please contact us @ 764-4826. Thanks to some generous donations, this summer we raised enough money to pay for our insurance this year.

We hope there will be more people taking an interest in what we have done & what we are doing to try and preserve this building. We need the support of the townspeople in order to keep the Society from closing.

Any ideas or suggestions for future use or help in any way would be greatly appreciated. We hate to see this 119-year-old building fall to ruin again like it was in 1993 when the Society was formed.

A Special thanks to everyone who supported us this past year with their generous donations.

Sheena McHatten

Secretary

e-mail mandm@ainop.com



HAYSTACK HISTORICAL SOCIETY

Our group met a total of seven times in 2023, our first meeting being in April where we started planning our activities for the summer. The group meets on the fourth Monday of each month from April to November and all are welcome to join. We can always use new members, fresh ideas, and help with our activities.

Membership dues are minimal: A single membership is \$10.00; family membership is \$20.00; single lifetime membership is \$150.00; family lifetime membership is \$200.00, and a sustaining membership is \$500.00 or more. Sustaining members are recognized on a plaque at the museum. Please consider becoming a member.

In May, Dena Winslow hosted a presentation on Jim Cullen at the museum. It was well received, and a monetary donation was made. Dena also donated a copy of her latest book to the museum. At our June meeting, the quilts were hung, and the museum opened to the public. Several times over the course of the summer, folks stopped by to visit with many seeking information about family histories. The museum is open during the summer; arrangement to visit can be made by calling Alice Shephard, the museum's president.



We also maintain a scholarship fund and two \$200 scholarships were awarded this year, one to Marshall Dick and the other to Jaylee Howlett.

In June, we hosted our traditional Pie & Ice Cream Social to coincide with Mapleton Daze activities. Several members baked a total of 27 pies and Ivan & Diane Pratt made three tubs of ice cream for the event. It's a highly anticipated event with several people coming in to get their pie and ice cream before the parade begins! During that event, monetary donations were received from the Gauvin and Braley families and well as from MMG and Buck's.



This year we also received monetary donations from Richard Keirstead, a Mapleton alumnus, currently living in North Carolina. Also, Rod Lamoreau, a long-time member of the society, requested that upon his death any memorial donations made in his memory be given to the society.

Donations to the museum are not always monetary. We were contacted by the Delong family of Presque Isle, who, while digging in the ground on their property on Wilson Street, uncovered the headstone of a young girl. The stone indicated that she was nine years old at the time of her death and identified her family name as Porter. Interestingly, another headstone with this same information was in a cemetery in Castle Hill. Dena Winslow contacted Professor Kim Sebold at UMPI who is currently working on a project to locate and identify all cemeteries in our area. The stone is currently at the museum for safekeeping.

We also heard from Mary Carter, currently residing in Kittery, who was in possession of old postcards and pictures from her mother's junior high school diary that she wanted to donate. Her grandmother was Mrs. Murchie Gordon; Rev Murchie Gordon was a pastor at the Methodist Church for many years and Ms. Carter thought the museum would enjoy these items.



Our annual Baked Bean & Ham Supper was held in September during a torrential rain and windstorm. The weather was a concern for us, and although half of our meals were take-out, we again were successful with this event.

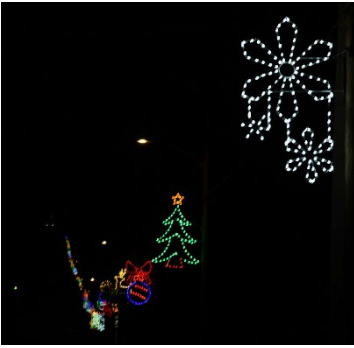
We continue to make necessary repairs to our building as needed. It became necessary for us to repair a humidifier which we need to control the dampness in the kitchen area of the museum. And we are exploring the availability of funds to purchase a heat pump for that portion of the building. We have started to obtain prices but won't make any final decision until we meet again in the spring. As with all older buildings, it's an ongoing process to maintain it. We are thankful to members who work to keep the museum going, and for the financial donations we receive.



Our last meeting was held the end of October with a pizza supper and election of our officers for the coming year. They are: Alice Sheperd, President and Treasurer; Terry Sandusky, Vice President; and Bonnie Steeves, Secretary. Again, please consider becoming a member of the Haystack Historical Society.

Respectfully Submitted,
Bonnie Steeves, Secretary

TRI-TOWN HOLIDAY COMMITTEE REPORT



What started out as two of us sitting at home talking about how nice it would be for the Town to have some new pole decorations and brainstorming on how to make it happen, it all became a reality over the last two years! After speaking with the Lions Club, since they are the ones who put them up every year and store them, a small group of community members came together to form the Tri-Town Holiday Committee. We were able to purchase the decorations wholesale making the project more cost effective, we chose the design options and came up with an average price to sell them and put it out to the community for purchasing them.

There was some skepticism on rather or not we would be able to sell them all (we decided to try to sell 22 in total). But our small community pulled together and between March and November of 2022, we sold every one of them!! We were also able to purchase all the lights for the gazebo with general donations.

We were so successful in our project that the Lions Club continued with purchasing 10 more to sell so that they could continue the decorations up through the West end of town, even installing one in front of the Town Office.

This entire project cost roughly between \$32,000 and \$35,000! But since we all shared in the cost, we made the goal of having new, beautiful decorations achievable!

Now that the project is complete, we will be having a plaque made and displayed inside the Lions Club Hall permanently to acknowledge who purchased the decorations with their respective dedications.

We want to thank everyone who helped with this project! It's amazing what can be accomplished when everyone comes together! Our main street was beautifully illuminated this Christmas season, and will be for years to come, all because of the below list of donors (along with general donations) and all the people who came together to make it happen! The list is too long to acknowledge everyone individually. A special thanks to the Lions Club for their continued dedication to maintaining, storing, and putting these up each year for all to enjoy!



Respectfully submitted,
Jeffrey and Elizabeth (McHatten) Clark
Committee Chairs

DEER

In Honor of Dale & Sylvia McHatten

by their children

In Memory of Merlyn Buck

by Linda, their children & grandchildren

In Memory of Katie Buck

by Wes Buck & family

Donated by The Buck Family Farm

In Memory of Rino Boucher

by Flora Boucher & family

In Memory of Carl & Emily Lovely

by Anonymous

CANDY CANE

In Memory of Llewellyn & Margaret Hoffses by

Dennis, Myra & Kelly Hoffses,
George & Tammie McGlaughlin, Chris & Denise
Condon, Russell & Pam Hoffses

In Memory of Forest & Gladys Chandler

by Don & Alice Chandler & family

Donated by Mapleton Lions Club

In Memory of Neil Buck by his family

(Dedication TBD) by Dianne Pratt

(one more available for purchase)

SNOWMAN

Donated by Embleton Auto Sales,

Todd & Rhonda Embleton

Donated by Tyler, Jen, Gabe & Grace Player

Donated by Mapleton Oil Company

In Memory of Mo Kidd by Laurie Lynn Kidd

In Memory of Dorothy & Vinal Turner

by Terry, Charles & Dennis

In Memory of Kenneth & Cleo Sandusky

and Barbara Wyman by Terry, Susanne,
Don & Jennie Sandusky

SNOWFLAKES

In Honor of Blake & Rose Buck

by their children

In Memory of Peter & Aaron Piper and

James Thompson by Scott, Tammy & Dylan

SNOWFLAKES

In Memory of Lynwood, Beulah & Ellen

Judkins by Sylvia & Linda

Donated by Estey Water Wells

(Dedication TBD) by Mike Clark

(one more available for purchase)

TREE

Donated by The Mapleton Daze Committee

In Memory of Willard & Pearle Doyen and

Willard Jr. & Martha Doyen by the
Doyen family

In Loving Memory of Anne Braley

by the Braley family

In Honor of Past & Present Members

by the Chapman Ridge Runners
Snowmobile & ATV Club

In Memory of Heidi Graham

by her loving husband & children

(Dedication TBD) by Peter Lajoie

ORNAMENT

Donated by Debbie &

Jonathan Roark, CDR USN (RET)

Donated by the Hanning family

In Memory of Darrell Carney

by Carla Carney

OTHERS

Candlestick Ornament Donated

by Frank & Gaye Richards

Hall Wreath in Honor of the Mapleton Lions Club

by the Towns of

Mapleton, Chapman & Castle Hill

Gazebo Decorations

by the Tri-Town Holiday Committee





*Towns of Mapleton,
Castle Hill and Chapman*
P.O. Box 500, 103 Pulcifer Road
Mapleton, Maine 04757
Telephone/Fax (207) 764-3754

Office Hours
Monday -Friday
8:00 am – 4:00 pm

Closed Saturday and Sunday

Phone Directory

Mapleton Fire Chief, Adam Rider	551-5181
Animal Control Officer	764-3754
Mapleton Post Office	764-5677
Superintendent of Schools.....	764-4101
Presque Isle High School	764-0121
Presque Isle Middle School	764-4474
Mapleton Elementary School.....	764-1589
Mapleton Sewer District Project Administrator, Gilles St. Pierre	551-8523
Mapleton Sewer District Bookkeeper, Angela Bernier	764-6246
Mapleton Cemetery.....	764-3754
Castle Hill Cemetery (Maylen Kenney).....	764-1787
Central Aroostook Chamber of Commerce	764-6561
Presque Isle Animal Shelter	764-3441
State Police, Houlton	207-532-5400 or 1-800-924-2261
Aroostook County Sheriff	(207)532-3471 or 1-800-432-7842
Mapleton, Castle Hill & Chapman Town Office (Phone & Fax)	764-3754

Staff Emails

Town Manager, Sandra Fournier (ext.308)	townmanager@mapleton.me
Road Commissioner, C. Woodworth (ext.307) ...	roadcommissioner@mapleton.me
Treasurer, Lisa Foster (ext.306).....	treasurer@mapleton.me
Town Clerk, Samantha Watt (ext.304).....	townclerk@mapleton.me
Deputy Clerk, Frank Nunez (ext.305).....	deputyclerk@mapleton.me
Deputy Clerk, Renee Ellis (ext.310)	deputyclerk3@mapleton.me
Assessor’s Agent, Rebecca Adams (ext. 311).....	assessor@mapleton.me
Code Enforcement, Aaron Whitaker (ext.311).....	codeenforcement@mapleton.me
Recreation Director, Jacob Graham (ext. 301).....	recdirector@mapleton.me
Mapleton, Castle Hill, & Chapman Website.....	www.mapleton.me



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