

Towns of Mapleton Castle Hill and Chapman



Annual Combined Report of the Municipal Officers for
the Year Ending December 31, 2024

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2024 ANNUAL REPORT

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

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2024

MAPLETON

- POLLS OPEN 3:00 PM
- TOWN MEETING 7:00 PM
- MAPLETON LIONS HALL
- **MARCH 17, 2025**

CASTLE HILL

- POLLS OPEN 3:00 PM
- TOWN MEETING 7:00 PM
- TOWNS OF MAPLETON,
CASTLE HILL AND
CHAPMAN FIRE STATION
- **MARCH 18, 2025**

CHAPMAN

- TOWN MEETING 7:00 PM
- CHAPMAN RIDGE
RUNNER SNOWMOBILE
CLUB
- **March 24, 2025**

TOWN REPORT IN DEDICATION TO

This year, we reflect with gratitude and reverence on the Castle Hill Grange Hall—a place that once stood as a vital gathering space for our community. Though its doors are now shuttered, its legacy endures in the hearts of those who once filled its halls with purpose, fellowship, and dedication to the values of hard work and unity.

For generations, the Grange Hall was more than just a building; it was a cornerstone of rural life. It provided a space where neighbors came together to share knowledge, support one another, and celebrate the traditions that defined Castle Hill. Within its walls, farmers discussed their trade, families gathered for social events, and the community found strength in one another.

The closing of this hall does not erase its impact. The memories made here, the friendships forged, and the lessons learned remain woven into the fabric of our town's history. Those who built, sustained, and cherished this place ensured that its spirit would live on beyond its physical structure.

As we dedicate this Town Report to honoring the Castle Hill Grange Hall, we do so with deep appreciation for what it represented—a beacon of community, perseverance, and shared purpose. Though its time has passed, its influence will continue to inspire future generations to carry forward the values upon which it was founded.

*With respect and gratitude,
Joint Select Board
Towns of Mapleton, Castle Hill, and Chapman*



In Memory Mapleton



Terry M Chasse

11/04/1968 – 10/25/2024



Raymond W Kinney

04/02/1944 – 05/31/2024



Lewis F Lamont

03/15/1938 – 05/07/2024



Linda Lovely

09/10/1950 – 08/24/2024



Michael Lynch

09/14/1951 – 12/01/2024



Glen D Martin

09/01/1961 – 07/13/2024



Elvin "Chick" N McPherson

12/11/1937 – 03/07/2024



Wendell "Wink" "Wendy" K Randall Jr.

04/01/1967 – 11/27/2024



Jean Simpson

11/01/1934 02/21/2024



Stephen W St. Peter

05/01/1955 – 08/05/2024

In Memory Castle Hill



James P Boutot

07/23/1949 – 05/29/2024



Ruel L Colbath

12/21/1942 – 02/20/2024



Graydon A Dougherty

06/13/1948 – 05/07/2024



Jeffrey J Lowe

06/23/1954 – 05/24/2024



Darlene (Clayton) McHatten

08/20/1933 – 03/22/2024



Gary L Sharp Sr.

10/16/1959 – 07/26/2024

In Memory Chapman



Wesley Coty

07/25/2012 – 03/25/2024



Patricia "Pat" J Lovely

08/15/1942 – 08/15/2024

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 Susan Bernard

District 1 (Mapleton, Castle Hill & Chapman)

3 State House Station
Augusta, ME 04333
(207) 287-1505 Senate Office

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) 224-2643
(202) 224-2680 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEE:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HARRIS BUILDING OFFICE BUILDING
(207) 224-5554
WWW.ANGUSKING.Senate.gov

United States Senate

WASHINGTON, DC 20510

January 1, 2024

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

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) 622-6252

BANGOR
202 Hudson Street, Suite 20250
Bangor, ME 04401
(207) 949-6090

BIDDEFORD
227 Main Street
Biddeford, ME 04008
(207) 852-6218

PORTLAND
1 Pleasant Street, 4th floor
Portland, ME 04101
(207) 245-1888

PRESQUE ISLE
107 Academy Street, Suite A
Presque Isle, ME 04769
(207) 794-9104

U.S. Senate, P.O. Box 334300, Washington, DC 20533-3430
Printed on Recycled Paper



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

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help 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 wish you a healthy and prosperous year to come.

Respectfully,

Jared Golden
Member of Congress



Susan Bernard
Senator, District 1

132nd MAINE SENATE

3 State House Station
Augusta, ME 04333

Dear Friends and Neighbors,

Thank you for giving me the privilege of serving our community in the Maine Senate. I am humbled by the trust you placed in me to be your voice in Augusta, and I will work for you, your families, and our community.

The First Regular Session of the 132nd Maine State Legislature was sworn in by Governor Janet Mills on December 4, 2024. This ceremony is steeped in tradition and attended by the families of the incoming members. It was wonderful to share this moment with my family. The First Regular Session of the 132nd Maine State Legislature will meet through June 18th.

Over the past year, I heard from you about the issues that matter most. The high tax burden, the cost of housing, groceries, and energy are just some of them. I hear your concerns, and I am working to determine solutions to these problems.

As you may know, Maine also faces a nearly half billion-dollar budget shortfall, caused by the same wasteful spending that led to higher taxes. As a member of the Appropriations and Financial Affairs committee, I will work with and for you to rein in wasteful spending and fix our budget.

As we head into the session, I would also be happy to host students at the State House. Parents and/or teachers who are interested in having students participate in our Honorary Page Program can contact me to set up a visit to learn about our government firsthand.

Thank you again for electing me to the State Senate. Rest assured; your concerns are at the forefront of everything I do in Augusta. I want to hear from you to better pursue the common good in our community. Please contact me by calling 207-287-1505 or emailing me at susan.bernard@legislature.maine.gov with any of your comments or questions.

Sincerely,

A handwritten signature in black ink that reads "Sue Bernard".

Sue Bernard
State Senator
District 1



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 2025

Mapleton, Chapman, & Castle Hill Town Office
103 Pulcifer Rd.
Mapleton, ME 04757

Friends and Neighbors,

I want to thank the residents of Mapleton, Chapman, & Castle Hill for the opportunity to serve as your State Legislator for a second term. It is the honor of a lifetime, and I look forward to getting to work as the First Regular Session of the 132nd Legislature convenes.

I have the honor and privilege of serving a second term on and applying my law enforcement experience to the Joint Standing Committee on Criminal Justice and Public Safety. As your State Legislator, I will give the bills that come before this committee due diligence to ensure that the proper balance between public safety and the protection of constitutional rights is observed, and that the proper resources are directed to Maine's first responders and public safety agencies that protect our citizens.

There is a great deal of work ahead this legislative session for the people of Maine, and I am committed to working on their behalf. I believe, primarily, it is critical to protect the fundamental rights of families and individuals. We must safeguard parental rights, ensuring that parents remain the primary decision makers in their children's education and upbringing. I will stand firm in defending the Second Amendment, protecting the constitutional right of law-abiding citizens to bear arms. I am committed to fighting for lower energy costs by supporting smart policies that foster innovation and reduce burdensome regulations, helping families in Maine keep more of their hard-earned money. Finally, I support policy that respects your property rights, and protects you and your families from excessive property taxation.

Please know that your questions, comments, and concerns are of great importance to me. I can be reached at (207) 521-1130 or via email at Donald.Ardell@legislature.maine.gov.

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

Sincerely,

Donald J. Ardell
State Representative

TOWN SELECT BOARDS

(Terms expire as indicated)

<i>MAPLETON</i>		<i>CASTLE HILL</i>		<i>CHAPMAN</i>	
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
Barry Buck	2027	Scott Cheney	2027	Milford Maynard	2027
Joseph Powers	2027	Shari Cheney	2027	Terrence Hanlon	2027

Mapleton

L-R: Scott Young, Barry Buck, Joseph Powers, Kim Archer, and Matthew Gregg



Castle Hill

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

Absent from photo: Scott Cheney

Chapman

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



ASSESSORS *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Leigh Smith	2025	Gerald McGlenn	2025	Isaac Braley	2025
Dave Maxey	2026	Maylen Kenney	2026	Patricia Sutherland	2026
Keith Doyen	2027	Shari Cheney	2027	Milford Maynard	2027

PLANNING BOARD *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Adam Rider	2025	Keith Drapper	2025	Carl Morneau	2025
Anthony Albert	2025	Willard Doyen III	2026	Andrew Sutherland	2026
Dan Edgecomb	2026	Joel Pickens	2027	Leah Buck	2026
Caleb Buck	2027	Vacancy		Alden Swanson	2027
Kevin Condon	2027	Vacancy (Alt.)		Bryan Caron	2027
Vacancy		Vacancy (Alt.)		Vacancy (Alt.)	
Vacancy				Vacancy (Alt.)	

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

MAPLETON		CASTLE HILL		CHAPMAN	
Glenn Nadeau	2025	Clayton Black	2025	John Carrier III	2025
Norbert Quirino	2026	Lynnelle Foster	2026	David Gardiner	2026
Robert Bagley	2027	Vacancy		Peter Goheen	2027
Vacancy(Alt.)				Vacancy (Alt.)	

SCHOOL BOARD *(Terms expire as indicated)*

MAPLETON		CASTLE HILL		CHAPMAN	
Dan Edgecomb	2025	Joanna Newlands	2026	Dan Edgecomb	2025
Joanna Newlands	2026				
Janet Willette	2027				

ELECTION OFFICIALS

MAPLETON	CASTLE HILL	CHAPMAN
REGISTRAR OF VOTERS Samantha Watt	REGISTRAR OF VOTERS Samantha Watt	REGISTRAR OF VOTERS Samantha Watt
ELECTION WARDEN Paula Shaw	ELECTION WARDEN Deanna McHatten	ELECTION WARDEN Michael Ireland
BALLOT CLERKS Jamie Chandler (D) Michelle York (R)	BALLOT CLERKS Jamie Bellanceau (R) Sheena McHatten (D)	BALLOT CLERKS Anita Beaulieu (D) Betty Ireland (R)

NORTHERN MAINE DEVELOPMENT COMMISSION MEMBERS

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

MAPLETON SEWER DISTRICT BOARD

MAPLETON	EXPIRES
John Hoffses	2025
Joshua Buck	2025
Andrea Bard-Smith	2026

2025 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.



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 17	Mapleton Annual Town Meeting 7:00PM, Mapleton Lions Club (polls open from 3:00PM to 7:00PM)
March 18	Castle Hill Annual Town Meeting 7:00PM, Mapleton, Castle Hill, and Chapman Fire Department (polls open from 3:00PM to 7:00PM)
March 24	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</u> , <u>Homestead</u>) are due.
May 23	Tax liens will be placed on properties for which the 2024 taxes have not been paid.
June 3	Primary Election (Not Confirmed)
November 1	Interest begins on 2025 taxes (If approved)
November 4	General Election (Not Confirmed)
November 21	Foreclosure on 2023 unpaid taxes
December 31	Deadline for the 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.

ADMINISTRATIVE OFFICIALS



L-R: Renee Ellis, Deputy Clerk; Samantha Watt, Town Clerk; Sandra Fournier, Town Manager; Frank Nunez, Deputy Clerk; Lisa Foster, Treasurer

2025 TOWN OFFICE HOLIDAY SCHEDULE

New Years' Day	Wednesday, January 1
Martin Luther King Jr. Day	Monday, January 20
Presidents' Day	Monday, February 17
Patriots' Day	Monday, April 21
Memorial Day	Monday, May 26
Juneteenth	Thursday, June 19
Independence Day	Friday, July 4
Labor Day	Monday, September 1
Indigenous Peoples' Day	Monday, October 13
Veterans' Day	Tuesday, November 11
Thanksgiving Holiday	Thursday, November 27
Day after Thanksgiving	Friday, November 28
Christmas Day	Thursday, December 25



TOWN MANAGER REPORT

As we reflect on the past year, I am filled with pride and gratitude for the resilience, collaboration, and progress demonstrated by our communities. The annual Town Report serves as a testament to the hard work and dedication of every resident, organization, and town official who contributes to making the Towns of Mapleton, Castle Hill, and Chapman a wonderful place to live, work, and thrive.

Over the course of the year, we have achieved significant milestones. From infrastructure improvements and community projects to the exceptional efforts of first responders, and volunteers, each accomplishment highlights the shared commitment to our town's growth and well-being.

Key achievements this year include:

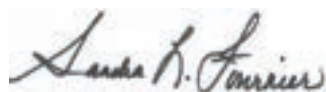
- Securing grant funding to initiate the Mapleton Sidewalk Project. This project will kick off in 2026, with the assistance of Maine DOT. Enhancing local businesses, improving pedestrian access and safety.
- Upgrading our recreational programs to engage residents of all ages. Finished the resurfacing of the tennis courts, and adding another sponsored team to our little league sport.
- Updating our Land Use Ordinance to better align with the towns' long-term goals.

These successes are made possible by the collaborative spirit that defines the Towns of Mapleton, Castle Hill, and Chapman. Whether you participated in a town meeting, volunteered your time, or shared your ideas and concerns, your involvement is invaluable to shaping the future of our communities.

Looking ahead, we remain focused on key priorities such as improving broadband infrastructure, enhancing public safety with new school zone safety lights, and supporting economic development. Together, we will continue to build on our successes while addressing challenges with determination and innovation.

I extend my heartfelt thanks to Select Board members and my staff. Every individual has played a role in our towns' progress. Your efforts exemplify the strength and unity of Interlocal Cooperation, working together to make our communities an even better place to call home.

With gratitude and best wishes,



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

	2024	2023	2022
Allen, William O Allen, Darris B	\$ 2,068.35	\$ -	\$ -
Argraves, Eric	\$ 1,155.73	\$ -	\$ -
Argraves, Ronald D. Jr.	\$ 2,049.25	\$ 2,585.69	\$ -
Argraves, Ronald Jr. Argraves, Erin	\$ 546.05	\$ 633.90	\$ -
Argraves, Ronald Jr. Argraves, Erin	\$ 2,826.96	\$ 2,808.54	\$ -
Baker, Jason W	\$ 1,787.05	\$ -	\$ -
Barclay, Nicholas J	\$ 1,168.46	\$ 1,022.65	\$ -
Beaulier, Linda L. Beaulier, Rene L. P.R.	\$ 2,428.56	\$ 1,552.94	\$ -
Belanger, Larry J Mountain, Shelly A	\$ 1,896.51	\$ -	\$ -
Benson, Lela H. Heirs of	\$ 258.39	\$ -	\$ -
Benson, Lela H. Heirs of	\$ 343.66	\$ -	\$ -
Benson, Lela H. Heirs of	\$ 330.94	\$ -	\$ -
Blake, Jeffrey L Blake, Jolene A	\$ 320.65	\$ -	\$ -
Bragg, Jessi L Boyce, Damien	\$ 1,359.38	\$ -	\$ -
Braley, Anne Heirs d/b/a A.G.B. Properties	\$ 2,259.27	\$ 2,402.24	\$ -
Braley, Glendon N	\$ 236.75	\$ -	\$ -
Brink, Ryan Brink, Kimberly	\$ 1,710.60	\$ -	\$ -
Buck, Caleb Buck, Ginger	\$ 227.84	\$ -	\$ -
Carter, Brandy	\$ 646.60	\$ -	\$ -
Carvell, Michael W	\$ 510.41	\$ -	\$ -
Chandler, Kathryn M Chandler, Kyle D	\$ 4,267.80	\$ -	\$ -
Chapman, Matthew L Nash, Darcie	\$ 2,229.99	\$ -	\$ -
Chiu, Ann Zung, Edwin	\$ 4,339.08	\$ -	\$ -
Clifford, Ronald Clifford, Wanda	\$ 721.70	\$ -	\$ -
Cobb, Lois D & Raymond, Donald	\$ 2,740.40	\$ -	\$ -
Collins, Charles A	\$ 1,496.85	\$ -	\$ -
Condon, Kevin R Condon, Mary L	\$ 1,615.22	\$ -	\$ -
Corsi, Katy Corsi, Gianluca	\$ 1,056.45	\$ -	\$ -
Cowden, Derek Allen	\$ 1,293.19	\$ -	\$ -
Cullins, Joanne C.	\$ 1,294.47	\$ -	\$ -
Deabay, Camryn & Durand, Dayne J	\$ 319.48	\$ -	\$ -
Deabay, Chad	\$ 380.58	\$ -	\$ -
Dickinson, Carmeline	\$ 1,373.39	\$ -	\$ -
Doody, Tood JR	\$ 230.39	\$ -	\$ -
Dougherty, John L	\$ 1,020.81	\$ -	\$ -
Dyer, Andrew J	\$ 617.33	\$ -	\$ -
Easler, Eric John	\$ 465.86	\$ 629.22	\$ -
Easler, Larry Easler, Donna	\$ 338.57	\$ -	\$ -
Elliott, Matthew R. Elliott, Elizabeth L.	\$ 2,405.64	\$ -	\$ -
Elliott, Matthew R. Elliott, Elizabeth L.	\$ 148.93	\$ -	\$ -
Felch, Desiree S Felch, Kathleen E	\$ 1,811.41	\$ -	\$ -
Fulton, Shannon M	\$ 145.10	\$ -	\$ -
Giberson, Corey W.	\$ 991.54	\$ -	\$ -
Giberson, Corey W.	\$ 324.58	\$ -	\$ -
Gordon, Matthew L Hammond Amanda J	\$ 3,952.14	\$ -	\$ -
Gregg, Terance	\$ 777.70	\$ -	\$ -
Gregg, Terrance C	\$ 608.41	\$ -	\$ -
Haines, Tabatha	\$ 324.58	\$ 431.32	\$ -
Hanks, Daniel Poulin, Suzanne	\$ 1,662.31	\$ 1,670.96	\$ -
Hanning, Michael A Hanning, Rebecca L	\$ 463.31	\$ -	\$ -
Hanning, Steven D Hanning, Anne M	\$ 1,144.28	\$ -	\$ -
Hansell, Edward	\$ 62.37	\$ -	\$ -

MAPLETON REAL ESTATE PROPERTY

Hansell, Edward E.	\$ 52.19	\$ -	\$ -
Harvey, Eric S	\$ 828.62	\$ -	\$ -
Hill, Rocky L Sr. Hill, Andrea M	\$ 491.31	\$ -	\$ -
Hubbard, Calvin W Hubbard, Brant M	\$ 2,042.32	\$ -	\$ -
Jackson, Adam V	\$ 297.84	\$ -	\$ -
Jamie, Gregg	\$ 899.89	\$ -	\$ -
Johnson, Robert M Jr.	\$ 404.76	\$ -	\$ -
Kaiser, Thomas M	\$ 1,799.78	\$ -	\$ -
Kilcollins, Andrea	\$ 1,687.77	\$ 1,652.23	\$ -
Knight, Chett Knight, Vanessa	\$ 50.91	\$ 120.76	\$ -
Landry, Paul	\$ 2,436.19	\$ -	\$ -
Langley, Jeffery L	\$ 80.19	\$ -	\$ -
Langley, Lou Anne	\$ 31.83	\$ -	\$ -
Lauritsen, Kim	\$ 3,182.07	\$ 3,399.87	\$ -
Lauritsen, Kim	\$ 322.03	\$ -	\$ -
Lopez, Debra	\$ 101.83	\$ -	\$ -
Lovley, Brett E Lovley, Mary E	\$ 1,714.50	\$ 1,573.33	\$ -
Maynard, Brad R	\$ 352.35	\$ -	\$ -
McIntosh, Douglas W	\$ 1,017.52	\$ -	\$ -
Merchant, Ralph III Robinson, Penny	\$ 1,562.12	\$ -	\$ -
Merson, Johnathon O'Neal	\$ 598.23	\$ -	\$ -
Miller, Ryan S Miller, Denise	\$ 250.97	\$ -	\$ -
Mountain, Reginald D Mountain, Patricia	\$ 299.12	\$ 311.31	\$ -
Nightingale, Kevin Nightingale Connie	\$ 621.14	\$ -	\$ -
Nordic Sun Energy LLC	\$ 434.23	\$ -	\$ -
North Haven INC (1435)	\$ 1,795.97	\$ -	\$ -
North Haven, INC (244)	\$ 294.03	\$ -	\$ -
North Haven, Inc. (327)	\$ 3,150.25	\$ -	\$ -
North Haven, Inc. (864)	\$ 287.66	\$ 336.25	\$ -
North Haven, Inc. (865)	\$ 384.39	\$ 545.07	\$ -
North Haven, Inc. (866)	\$ 296.57	\$ 374.37	\$ -
North Haven, Inc. (932)	\$ 2,045.44	\$ -	\$ -
North Haven, Inc. (933)	\$ 1,864.70	\$ 1,992.80	\$ -
Ouellette, Alex	\$ 283.85	\$ -	\$ -
Patterson, Christopher Patterson, Crystal L	\$ 1,692.86	\$ 1,706.77	\$ -
Pelletier, Shelby M	\$ 241.84	\$ -	\$ -
Pendexter, Christopher L	\$ 1,041.17	\$ -	\$ -
Plummer, Frank H Plummer, Diane	\$ 767.52	\$ 797.53	\$ -
Plummer, Robin L Plummer, Todd M	\$ 749.70	\$ 794.41	\$ -
Putnam, Christopher A	\$ 1,556.67	\$ -	\$ -
Rackliffe, Reginald Heirs of	\$ 1,312.86	\$ -	\$ -
RAM Holdings LLC	\$ 1,472.39	\$ -	\$ -
Rioux, Guildo	\$ 1,083.18	\$ -	\$ -
Robbins, Alton L Robbins, Christine M	\$ 564.33	\$ -	\$ -
Shemkovitz, Gregory Shemkovitz, Kris	\$ 1,984.34	\$ -	\$ -
Simpson, Kendel D	\$ 523.14	\$ 583.07	\$ -
Skidgel, Michael	\$ 1,557.94	\$ -	\$ -
Thompson, Heidi	\$ 1,489.21	\$ -	\$ -
Tomkinson, Matthew J	\$ 460.76	\$ -	\$ -
Tompkins, Kaleb M Maynard, Melanie A	\$ 3,273.71	\$ -	\$ -
Tompkins, Vicki	\$ 610.96	\$ -	\$ -
Vislosky, Casandra L	\$ 629.69	\$ -	\$ -
Willette, Gage T Willette, Lawrence G JR.	\$ 691.15	\$ -	\$ -

MAPLETON REAL ESTATE PROPERTY			
Williams, Carol A	\$ 420.03	\$ 500.59	\$ -
Williams, Steven J Williams, Carol A	\$ 599.51	\$ -	\$ -
Wilson, Brad	\$ 687.33	\$ 725.84	\$ -
Wilson, Brett R	\$ 1,437.03	\$ -	\$ -
Winslow, Jeffrey S	\$ 628.78	\$ -	\$ -
Winslow, Jeffrey S Winslow, Cathy	\$ 329.67	\$ -	\$ -
Total	\$ 122,523.61	\$ 29,151.66	\$ -

MAPLETON PERSONAL PROPERTY			
	2024	2023	2022
Taste of Home	\$ 127.28	\$ -	\$ -
Ronald Argraves Jr.	\$ 114.55	\$ 140.88	\$ 317.35
Glendon Braley	\$ 316.94	\$ 388.36	\$ 250.11
Total	\$ 558.77	\$ 529.24	\$ 567.46



Castle Hill Real Estate Property

	2024	2023	2022
Argraves, Eric A (2193)	\$ 806.90	\$ -	\$ -
Argraves, Eric A (2283)	\$ 1,890.68	\$ -	\$ -
Argraves, Eric (1406)	\$ 1,118.06	\$ -	\$ -
Argraves, Eric (2138)	\$ 1,174.75	\$ -	\$ -
Argraves, Eric (2315)	\$ 1,162.89	\$ -	\$ -
Argraves, Eric A (2040)	\$ 556.39	\$ -	\$ -
Argraves, Eric A Argraves Marci L	\$ 2,778.01	\$ -	\$ -
Argraves, Eric A (2112)	\$ 672.42	\$ -	\$ -
Argraves, Eric A (2136)	\$ 1,355.38	\$ -	\$ -
Argraves, John L. Heirs	\$ 818.77	\$ -	\$ -
Boyles, Robert Boyles, Bruce & Boyles, Wallace	\$ 906.78	\$ -	\$ -
Boyles, Robert Boyles, Bruce & Boyles, Wallace	\$ 357.31	\$ -	\$ -
Boyles, Wallace Boyles, Melody Lynn	\$ 147.67	\$ 226.46	\$ -
Bragg, Betty L Moody	\$ 1,025.77	\$ 814.52	\$ -
Brazier, Michael S	\$ 268.97	\$ -	\$ -
Carmichael, Harley Heirs of	\$ 490.47	\$ 677.44	\$ -
Cray, Douglas R Cray, Lori	\$ 363.90	\$ 471.82	\$ -
Curtis, Alice M Curtis, Jeffrey Earl Sr.	\$ 1,182.67	\$ 918.92	\$ -
Drost, Adrian Johnson, Jessica	\$ 1,501.73	\$ -	\$ -
Drost, Adrian Andy Drost, Lorraine	\$ 501.52	\$ -	\$ -
Ellis, Betty M. Heirs	\$ 528.71	\$ 667.07	\$ 1,139.58
Foley, Daniel	\$ 2,328.41	\$ -	\$ -
Haney, Jason M	\$ 934.79	\$ -	\$ -
Hudson, Wendell	\$ 1,079.82	\$ -	\$ -
Jackson, Gerald P Jackson, Wilma J	\$ 469.37	\$ -	\$ -
Jackson, Gerald P Jackson, Wilma J	\$ 1,422.63	\$ -	\$ -
Jewett, Caleb Jewett, Beverly G	\$ 709.34	\$ -	\$ -
Jordan, Keith	\$ 1,806.30	\$ 734.73	\$ -
Kennedy, John F Kennedy, Krista L	\$ 461.46	\$ 467.41	\$ -
Lacombe, Beth Lacombe, Armand L Jr.	\$ 632.86	\$ -	\$ -
Landry, Paul	\$ 1,172.12	\$ -	\$ -
Levasseur, Rose M	\$ 1,808.94	\$ -	\$ -
Levasseur, Rose M	\$ 270.29	\$ -	\$ -
Lovley, Brian M Sr.	\$ 258.42	\$ -	\$ -
Lovley, Lisa L	\$ 450.92	\$ 218.68	\$ -
Mattila, James A Boone, Catherine A	\$ 2,457.62	\$ -	\$ -
McHugh, Mary-Ann	\$ 925.56	\$ -	\$ -
McLellan, Michael T Sr.	\$ 766.03	\$ -	\$ -
Michaud, Ryan J	\$ 1,443.72	\$ -	\$ -
Nickerson, Brent M Nickerson, Susan A	\$ 845.24	\$ -	\$ -
Onu, Nnenna	\$ 677.69	\$ -	\$ -
Patterson, Dave	\$ 280.83	\$ 347.41	\$ -
Pendexter, Rita E	\$ 159.53	\$ 178.54	\$ -
Smith, Earl	\$ 688.24	\$ 960.81	\$ -
Smith, Earl	\$ 324.34	\$ 483.92	\$ -
Therault, Adam	\$ 966.44	\$ -	\$ -
Tompkins, Kaleb M Tompkins, Melanie A	\$ 439.05	\$ -	\$ -
Turner, Peggy J Sawyer, Jeffrey B	\$ 2,306.94	\$ -	\$ -
Vaughan, William A	\$ 947.98	\$ -	\$ -
Village Estates, LLC	\$ 2,375.88	\$ -	\$ -
West, Cindy	\$ 2,263.81	\$ -	\$ -
Willette, Jason Heirs	\$ 416.64	\$ 580.67	\$ -
Winslow, Jeffrey Winslow, Cathy	\$ 984.89	\$ -	\$ -
Woodman, Russell Woodman, Gail	\$ 1,555.79	\$ -	\$ -
Zahradnicek, Elizabeth	\$ 1,036.82	\$ -	\$ -
Total	\$ 55,278.46	\$ 7,748.40	\$ 1,139.58

CASTLE HILL PERSONAL PROPERTY

	2024	2023	2022
Eric Argraves	\$ 65.92	\$ 56.49	\$ -
Total	\$ 65.92	\$ 56.49	\$ -

CHAPMAN REAL ESTATE PROPERTY

	2024	2023	2022
Allen, George Allen, Nancy M	\$ 996.76	\$ -	\$ -
Archer, Michael P	\$ 543.82	\$ -	\$ -
Benson, Lela H. Heirs of	\$ 1,054.77	\$ -	\$ -
Bidet, Christian Bidet, Sheila K	\$ 263.69	\$ -	\$ -
Boone Rd Storage LLC	\$ 2,139.87	\$ -	\$ -
Brewer, Alanna Clair, Alan D.	\$ 889.95	\$ -	\$ -
Buck, Andrew Buck, Angela	\$ 2,191.29	\$ -	\$ -
Caron, Keith C	\$ 3,280.92	\$ -	\$ -
Castle, Daniel E Castle, Courtney D	\$ 814.81	\$ -	\$ -
Chasse, Roger Jr. Heirs	\$ 524.75	\$ 759.44	\$ -
Chasse, Roger Jr. Heirs	\$ 449.60	\$ 597.12	\$ -
CMJ Railroad	\$ 133.17	\$ -	\$ -
Coderre, Ann-Marie	\$ 414.00	\$ -	\$ -
Colson, Trasi	\$ 802.95	\$ -	\$ -
Corey, Vera A Corey, Daniel W III	\$ 469.37	\$ 564.17	\$ -
Cyr, Mark A Cyr, Chelsea L	\$ 2,029.12	\$ -	\$ -
Cyr, Tabatha J	\$ 825.36	\$ -	\$ -
Cyr, Wayne Cyr, Danielle M	\$ 5,338.47	\$ -	\$ -
Dannenberg, Bruce	\$ 1,240.27	\$ -	\$ -
Doucette, Ryan	\$ 288.74	\$ -	\$ -
Gilson, Douglas G	\$ 2,294.13	\$ -	\$ -
Gresko, Jeffery E Jr.	\$ 802.95	\$ -	\$ -
Gresko, Jeffery E Jr.	\$ 3,247.38	\$ -	\$ -
James, Benjamin J Polyot, Amy J	\$ 1,115.42	\$ -	\$ -
Knowles, Jason W Knowles, Heidi L	\$ 1,013.90	\$ -	\$ -
Labelle, Sarah J	\$ 1,537.33	\$ -	\$ -
LaPlante, Debra A Heirs	\$ 2,412.79	\$ -	\$ -
LaPlante, James N LaPlante, Danielle L	\$ 851.73	\$ 1,156.69	\$ -
Mattei, Thomas	\$ 288.74	\$ -	\$ -
Moreau, Allison P	\$ 334.89	\$ -	\$ -
Neece, Tyler R	\$ 685.60	\$ -	\$ -
Northern Development LLC	\$ 308.52	\$ -	\$ -
Parker, Deborah A	\$ 239.96	\$ -	\$ -
Ripley, Terry Ripley, Lisa	\$ 441.69	\$ -	\$ -
Rittenhouse, David Rittenhouse, Kristen	\$ 266.33	\$ -	\$ -
Scott, Timothy G. Heirs	\$ 449.60	\$ 634.55	\$ 494.87
Scott, Timothy G. Heirs	\$ 359.94	\$ 521.53	\$ 374.28
Smith Christopher J Smith, Christina	\$ 265.01	\$ 411.54	\$ -
Smith, Susan W Smith, Austin R	\$ 2,367.97	\$ 2,012.57	\$ -
Swanson, Alden E Jr. Swanson, Kathleen A	\$ 2,908.54	\$ 3,040.95	\$ -
Swanson, Seth H Ouellette, Natasha R	\$ 374.44	\$ 186.26	\$ -
Thibault, Owen Thibault, Gail	\$ 1,591.39	\$ -	\$ -
Wood, Scott Wood, Trudy	\$ 345.44	\$ -	\$ -
Wood, Scott O Wood, Trudy	\$ 462.78	\$ -	\$ -
Total	\$ 49,658.15	\$ 9,884.82	\$ 869.15

CHAPMAN PERSONAL PROPERTY

	2024	2023	2022
Alden Swanson Jr.	\$ 46.15	\$ 61.62	\$ -
Total	\$ 46.15	\$ 61.62	\$ -

TOWN OF MAPLETON, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2024

TOWN OF MAPLETON, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	GENERAL FUND (MAJOR FUND)	TOTAL NON- MAJOR FUNDS	TOTAL
ASSETS			
Cash and cash equivalents	\$ 1,761,802	\$ 71,237	\$ 1,833,039
Uncollected taxes	115,948	-	115,948
Accounts receivable	551	-	551
Tax liens	25,352	-	25,352
Due from other funds	-	7,281	7,281
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,903,653</u>	<u>\$ 78,518</u>	<u>\$ 1,982,171</u>
LIABILITIES			
Accounts payable	\$ 3,137	\$ -	\$ 3,137
Compensated absences	10,698	-	10,698
Due to other funds	7,281	-	7,281
	<u>21,116</u>	<u>-</u>	<u>21,116</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue-property taxes	<u>109,000</u>	<u>-</u>	<u>109,000</u>
FUND BALANCES			
Non-spendable	25,352	-	25,352
Restricted	-	78,518	78,518
Committed for Capital Projects	638,522	-	638,522
Unassigned	<u>1,109,663</u>	<u>-</u>	<u>1,109,663</u>
TOTAL FUND BALANCES	<u>1,773,537</u>	<u>78,518</u>	<u>1,852,055</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,903,653</u>	<u>\$ 78,518</u>	<u>\$ 1,982,171</u>

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, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 2,122,105	\$ 2,122,105	\$ 2,139,518	\$ 17,413
Supplemental tax	-	-	7,033	7,033
Abatements	-	-	(7,033)	(7,033)
Increase in taxes unavailable for use in the current period	-	-	(19,000)	(19,000)
Excise tax	654,550	654,550	682,833	28,283
Intergovernmental revenues				
Revenue sharing	252,583	252,583	280,274	27,691
L.R.A.P Funds	45,294	45,294	45,000	(294)
Homestead exemption	140,635	140,635	139,697	(938)
BETE reimbursement	37,322	37,322	37,374	52
Veterans reimbursement	823	823	824	1
Tree growth	4,000	4,000	3,928	(72)
General assistance	8,050	8,050	-	(8,050)
Interest income	7,520	7,520	7,774	254
Other revenues	53,400	53,400	101,094	47,694
TOTAL REVENUES	3,326,282	3,326,282	3,419,316	93,034
EXPENDITURES				
Education	1,607,192	1,607,192	1,607,192	-
County tax	322,099	322,099	470,016	(147,917)
General government	370,413	370,413	369,363	1,050
Reserves	346,999	346,999	276,608	70,391
Public safety	136,667	136,667	136,494	173
Property services	47,652	47,652	46,955	697
Fire protection	113,987	113,987	105,743	8,244
Highways	356,524	356,524	324,883	31,641
General assistance	11,500	11,500	-	11,500
Recreation	50,403	50,403	44,927	5,476
Community services	27,846	27,846	27,280	566
TOTAL EXPENDITURES	3,391,282	3,391,282	3,409,461	(18,179)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (65,000)	\$ (65,000)	9,855	\$ 74,855
FUND BALANCE - JANUARY 1, 2024			1,763,682	
FUND BALANCE - DECEMBER 31, 2024			\$ 1,773,537	

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 Mapleton, Maine

INDEPENDENT AUDITORS' 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, 2024, 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 27, 2025.

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 27, 2025

TOWN OF CASTLE HILL, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2024

TOWN OF CASTLE HILL, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	GENERAL FUND (MAJOR FUND)	NON-MAJOR FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$ 564,535	\$ 13,965	\$ 578,500
Uncollected taxes	41,457		41,457
Tax liens	7,879		7,879
Total assets	<u>\$ 613,871</u>	<u>\$ 13,965</u>	<u>\$ 627,836</u>
LIABILITIES			
Compensated absences	2,143		2,143
	<u>2,143</u>	<u>-</u>	<u>2,143</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue-property taxes	44,000	-	44,000
	<u>44,000</u>	<u>-</u>	<u>44,000</u>
FUND BALANCES			
Non-spendable	7,879	-	7,879
Restricted	-	13,965	13,965
Committed for capital projects	228,185	-	228,185
Assigned	33,443	-	33,443
Unassigned	298,221	-	298,221
	<u>567,728</u>	<u>13,965</u>	<u>581,693</u>
TOTAL FUND BALANCES	<u>567,728</u>	<u>13,965</u>	<u>581,693</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 613,871</u>	<u>\$ 13,965</u>	<u>\$ 627,836</u>

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, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 458,210	\$ 458,210	\$ 468,999	\$ 10,789
Increase in taxes unavailable for use in the current period	-	-	(20,000)	(20,000)
Excise tax	63,763	63,763	64,279	516
Intergovernmental revenues				
Revenue sharing	58,058	58,058	67,057	8,999
LRAP Funds	15,269	15,269	17,468	2,199
Homestead exemption	32,110	32,110	35,137	3,027
BETE reimbursement	402	402	402	-
Veterans reimbursement	211	211	189	(22)
Tree growth	10,500	10,500	9,632	(868)
General assistance	700	700	-	(700)
Interest income	1,765	1,765	2,394	629
Other revenues	128,190	128,190	97,935	(30,255)
TOTAL REVENUES	769,178	769,178	743,492	(25,686)
EXPENDITURES				
Education	331,404	331,404	331,404	-
County tax	63,376	63,376	92,480	(29,104)
General government	82,197	82,197	81,676	521
Reserves	118,858	118,858	90,372	28,486
Public safety	26,583	26,583	26,513	70
Property services	9,713	9,713	9,585	128
Fire protection	22,831	22,831	21,182	1,649
Highways	156,751	156,751	142,690	14,061
General assistance	1,000	1,000	-	1,000
Recreation	10,098	10,098	9,686	412
Community service	6,367	6,367	6,029	338
TOTAL EXPENDITURES	829,178	829,178	811,617	17,561
EXCESS OF REVENUES OVER EXPENDITURES	\$ (60,000)	\$ (60,000)	(68,125)	\$ (8,125)
FUND BALANCE - JANUARY 1, 2024			635,853	
FUND BALANCE - DECEMBER 31, 2024			\$ 567,728	

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 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, 2024, 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 27, 2025.

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 27, 2025

TOWN OF CHAPMAN, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2024

TOWN OF CHAPMAN, MAINE

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	GENERAL FUND (MAJOR FUND)	NON-MAJOR FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$ 451,496	\$ 15,857	\$ 467,353
Uncollected taxes	47,911		47,911
Tax liens	9,969		9,969
Accounts receivable	12,832		12,832
TOTAL ASSETS	<u>\$ 522,208</u>	<u>\$ 15,857</u>	<u>\$ 538,065</u>
LIABILITIES			
Compensated absences	\$ 2,698		\$ 2,698
	<u>2,698</u>	<u>-</u>	<u>2,698</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue-property taxes	46,000	-	46,000
FUND BALANCES			
Non-spendable	9,969		9,969
Restricted	-	15,857	15,857
Committed for capital projects	240,012		240,012
Assigned	875		875
Unassigned	222,654		222,654
TOTAL FUND BALANCES	<u>473,510</u>	<u>15,857</u>	<u>489,367</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 522,208</u>	<u>\$ 15,857</u>	<u>\$ 538,065</u>

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, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Commitment	\$ 528,012	\$ 528,012	\$ 534,694	\$ 6,682
Increase in taxes unavailable for use in the current period	-	-	(12,000)	(12,000)
Supplemental tax	-	-	2,438	2,438
Abatements	500		(1,092)	(1,092)
Excise tax	123,496	123,496	106,464	(17,032)
Intergovernmental revenues				
Revenue sharing	78,940	78,940	90,116	11,176
LRAP Funds	19,369	19,369	22,160	2,791
Homestead exemption	38,928	38,928	47,238	8,310
BETE reimbursement	2,190	2,190	2,190	-
Veterans reimbursement	223	223	225	2
Tree growth	15,000	15,000	15,574	574
General assistance	1,050	1,050	-	(1,050)
Interest income	1,806	1,806	3,048	1,242
Other revenues	89,870	89,870	79,001	(10,869)
TOTAL REVENUES	899,384	898,884	890,056	(8,828)
EXPENDITURES				
Education	377,720	377,720	377,720	-
County tax	71,391	71,391	104,176	(32,785)
General government	104,335	104,335	105,688	(1,353)
Reserves	125,509	125,509	108,785	16,724
Public safety	34,890	34,890	34,816	74
Property services	12,511	12,511	12,381	130
Fire protection	48,329	48,329	46,271	2,058
Highways	171,827	171,827	156,424	15,403
General assistance	1,500	1,500	-	1,500
Recreation	12,707	12,707	13,833	(1,126)
Community service	7,615	7,615	7,181	434
TOTAL EXPENDITURES	968,334	968,334	967,275	1,059
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (68,950)	\$ (69,450)	(77,219)	\$ (7,769)
FUND BALANCE - JANUARY 1, 2024			550,729	
FUND BALANCE - DECEMBER 31, 2024			\$ 473,510	

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 Chapman, Maine

INDEPENDENT AUDITORS' 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, 2024, 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 27, 2025.

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 27, 2025

TO: Board of Selectmen Town of Castle Hill
FROM: James Ryan, Operations Forester, Prentiss and Carlisle Management Co., Inc
DATE: January 14, 2025
RE: Castle Hill Annual Town Report - Timber Operations

2024 ACTIVITY

TIMBER OPERATIONS - 2024

The Town of Castle Hill harvest operations for 2024 were planned to be split between the winter and summer seasons. Due to the mild temperatures and relatively short winter season, operations were postponed until summer. The summer of 2024 gave us some of the best logging conditions we have seen in recent history. Operations were planned and executed on a couple of smaller town owned lots accessed off of the State Rd, as well as a smaller area on the main town tract accessed off of Rt. 163. A cut-to-length harvest system was used and a variety of harvest prescriptions were implemented.

SPECIES	VOLUME
Hardwood (<i>Includes poplar, hardwood pulp, hardwood sawlogs and other hardwood products</i>)	1938 cords
Softwood (<i>Includes spruce/fir/cedar sawlogs and pulp</i>)	1112 cords
TOTAL	3050 cords

All the above volume was delivered in 2024.

ROAD CONSTRUCTION - 2024

Approximately 0.5 miles of new all-season road was built and 0.4 miles of existing old road was upgraded in 2024. These roads will be utilized in future harvest plans. General maintenance and road grading was performed as needed as well as nuisance beaver control.

Timber Inventory- 2024

A timber inventory cruise was performed in 2024 as well as updated growth and yield modeling. The data collected and modeling products produced guide harvest levels.

BOUNDARY LINE RENEWAL - 2024

Approximately 2.75 miles of boundary lines were renewed in 2024.

2024 PLANNED ACTIVITY

TIMBER OPERATIONS - 2025

Harvest operations for 2025 are planned to take place during the winter season. This harvest will be in an area that hasn't been accessed in many years off of the State Rd.

ROAD CONSTRUCTION - 2025

Approx. 0.5 Miles of new winter road will be built to support the 2025 planned harvest. Aside from this no new road construction is planned. Other road work to be performed will be general maintenance in support of future harvest plans.

BOUNDARY LINE RENEWAL - 2025

No boundary line renewal is scheduled for 2025.

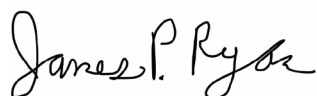
GENERAL MARKETS REVIEW - 2024

Timber markets in 2024 were challenging to say the least. Despite poor logging conditions in Q1, demand for the finished goods that our mills produce was low. This depressed roundwood pricing as well as demand for roundwood in general. In Q3 we saw two of our biggest local customers (Daaquam Lumber in Masardis and Gardner Chip in Houlton) stop buying wood completely for periods of time over the summer. This led to longer hauls tight quotas at locations that did continue to purchase wood. Demand increased slightly towards the end of the year, but pricing remained down. Starting into 2025 demand seems to be stable, but markets are not showing any signs of picking up in a meaningful way.

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 2025.

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 14, 2025
RE: Chapman Annual Town Report - Timber Operations

2024 ACTIVITY

TIMBER OPERATIONS - 2024

The Town of Chapman harvest operations were split between the 1st and 4th quarter of 2024. The winter timber harvest accessed off of the Chapman Rd. started in January and finished up in mid/late February. Mild winter weather led to certain planned areas not being accessible, so a fall harvest was added to make up for the shortfall. This took place off of the Bogan Brook Rd. 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>)	1141 cords
Softwood (<i>Includes spruce/fir/cedar sawlogs and pulp</i>)	721 cords
TOTAL	1862 cords

All the above volume was delivered in 2024.

ROAD CONSTRUCTION - 2024

Approx. 0.4 miles of new road was constructed in 2024. This road will support future years' harvest plans.

2025 PLANNED ACTIVITY

TIMBER OPERATIONS - 2025

Harvest operations are planned for the winter operating season in 2025. The harvest will be off the Bogan Brook Rd. A whole tree harvest system is planned for this work.

ROAD CONSTRUCTION - 2025

0.75 Miles of new all-season road is planned to be built in 2025.

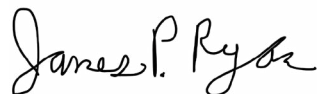
GENERAL MARKETS REVIEW - 2024

Timber markets in 2024 were challenging to say the least. Despite poor logging conditions in Q1, demand for the finished goods that our mills produce was low. This depressed roundwood pricing as well as demand for roundwood in general. In Q3 we saw two of our biggest local customers (Daaquam Lumber in Masardis and Gardner Chip in Houlton) stop buying wood completely for periods of time over the summer. This led to longer hauls tight quotas at locations that did continue to purchase wood. Demand increased slightly towards the end of the year, but pricing remained down. Starting into 2025 demand seems to be stable, but markets are not showing any signs of picking up in a meaningful way.

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 2025.

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.**

FEES FOR 2025 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

As another year comes to an end, we the clerks of Mapleton, Castle Hill, and Chapman are glad we serve our Tri – Town Community. We love getting to see our residents, familiar and new faces as well as making connections, as we serve each one of you.

We had another great year with our wonderful staff. Consisting of our two Deputy Clerk's Frank Nunez and Renee Ellis along with the Town Clerk Samantha Watt. Our clerks have made a great team while working together through the busy seasons this past year.

2024 was a busy year for elections. Our yearly elections began with a Presidential Primary in March, along with our Mapleton, Castle Hill, and Chapman's Annual Town Meetings; June Primary and School Budget Election; and lastly the November General/Referendum and School Board Election. We want to thank our Election Staff for their continuous hard work and our Highway Crew for their ongoing help in setting up for these events. We couldn't get through these elections without all of you.

This coming year we are going through a lot of changes starting with a new dog registration database, where our clerks are learning as we go. We appreciate your patience as we work through this new process. Along with these new changes our Chickadee Plates are being replaced with the new Pine Tree Plates in May of 2025. You may reserve your current plate number (for more information as the clerk staff).

Our 2024 year consisted of changes, learning, trainings, and more. We are so grateful for all the connections and support we have had this past year. We intend to further our knowledge in the clerk world so we can best help the residents we work with every day.

Respectfully Submitted,

Samanth Watt: Town Clerk

Frank Nunez: Deputy Clerk

Renee Ellis: Deputy Clerk



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

CLERK RECEIPTS ISSUED AND FILED

INLAND FISHERIES & WILDLIFE	MAPLETON	CASTLE HILL	CHAPMAN	NON-RESIDENT	TOTALS
OVER 70	1	1	2	0	4
HUNTING	32	5	3	0	40
FISHING	31	8	13	3	45
COMBO	57	12	28	1	98
SMALL GAME	7	1	0	1	9
COYOTE NIGHT HUNT	1	2	5	1	9
MIGRATORY WATERFOWL	1	1	6	0	8
TURKEY	5	0	7	0	12
BEAR	2	0	0	1	3
JR HUNT	4	0	0	0	4
ARCHERY	1	1	1	1	4
MUZZLE LOADING	3	2	1	1	7
CROSSBOW	0	0	0	0	0
SUPER PAC	0	0	0	0	0
ATVS	209	39	78	11	337
BOATS	138	30	48	2	218
SNOWMOBILES	206	27	82	9	324

VOTING STATISTICS	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
UNENROLLED	448	119	118	685
DEMOCRAT	317	68	80	465
GREEN INDEPENDENT	79	20	13	112
REPUBLICAN	690	135	148	973
LIBERTARIAN	13	4	1	18
NO LABELS	20	4	3	27
TOTAL	1567	350	363	2280

VITAL STATISTICS	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
BIRTHS	21	2	4	27
DEATHS	10	6	2	19
MARRIAGES	16	2	8	26

Dogs Licensed	MAPLETON	CASTLE HILL	CHAPMAN	TOTALS
	473	96	135	704

HIGHWAY DEPARTMENT REPORT



L-R: Richard Deschaine Cyr, Rick Morton, Chris Woodworth, Road Commisioner, Brad Humphrey

The Highway Department had a very busy and productive year. We installed 490 feet of various sized culverts ranging from 4 inches to 24 inches in diameter throughout the three towns along with 2400 feet of ditching.

Trombley Ind was awarded our paving contract. In Castle Hill, 525 tons paved on the Wadell road. In Chapman, 73 tons on the James Road and 582 tons on the Chapman Road. In Mapleton 1690 tons on Griffin Ridge Road.

Our sand and gravel operation went well. We mixed salt with 1272 yards of 1/2" winter sand which was piled in our salt shed. We mobilized 520 yards of 3/4 " gravel from the Bouchard pit to our yard, 450 yards of 1 1/2- from Soderberg /Maynard pit. We also had our waste hot top crushed to 3/4- "to the sum of /800 yards

The Allen Corporation was awarded the bid for the repair of culvert crossing at Dockendorf Brook in Chapman.

The Towns purchased a 2024 CAT 420xe loader backhoe, which is a great addition to our fleet.

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.

Scott Ashby retired in May with almost 16 years in. Thank You for your service. With Scotts retirement, we hired Richard Cyr to be our newest member of the crew.

I would like to say Thank You, to Rick Morton, Brad Humphrey and Richard Cyr 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 REPORT

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.

We had three members in 2024 complete their Firefighter I and II certifications. Keith Draper, Marvin Langley and Jordan Conary put in around 150 hours of class time and hands on training for the Firefighter I and II certifications. We are very proud of their accomplishments. Having a majority of our firefighters trained and certified is very valuable to our three communities. Again this year, we hosted an Open House during the Mapleton Daze Festivities and it was a huge success. The Mapleton Daze Committee provided food for the event 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, Captain John Hoffses, Firefighter Dave Whorton 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.**

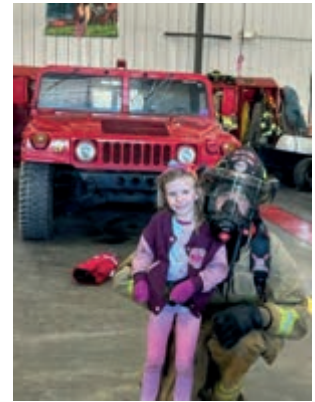
Please remember that all open burning requires a burn permit. If you have any questions with open burning, please call my cell at 207-551-5181. Permits may be obtained at the town office or from myself and John Hoffses for all three towns. Once you have the permit, you must call for permission to burn 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 2024:

Building fires	8
Chimney fires	4
Car Fires	2
Public Service	1
Wildland fires	0
Medical Assists	8
Motor vehicle accidents	6
Snowmobile accidents	1
Smoke or fire alarm activations	1
Unauthorized Burning	0
Meetings and Trainings	34
<u>All other calls</u>	<u>14</u>
Total of Calls for 2024:	79



Respectfully Submitted,

Adam Rider

Fire Chief/EMA Director



RECREATION DEPARTMENT REPORT

2024 was a great summer at the rec department, with some new faces joining our staff, as well as seeing several returning veterans!

Members of our staff in 2024 included:

New Staff Members:

Addison Clairmont (Lifeguard)

Returning Daytime Staff Members:

Lindsey Himes

Olivia Locke

Cristian Nunez

Jayden Harvell

Hattie Cogswell

Summer Sponberg

Sierra Farley

Carlee Wood

Lucas Wood

Carter Vigue

Little League Umpires/Staff

Shannon Kidney

Travis Mastro

Lucas Wood

Carter Vigue

Griffin Berry

Mike Boone

Ryder Chandler

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

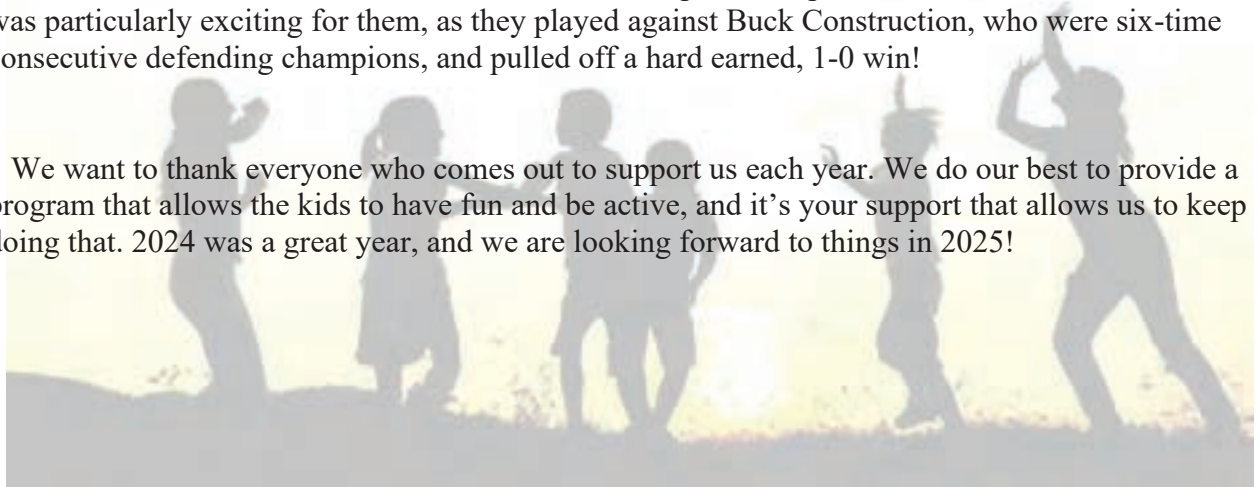
All of our favorite activities were back in full swing last summer, filled with participants who were happy to get out and interact with their friends after a successful school year! We offered daytime baseball fundamentals, tennis fundamentals, soccer fundamentals, arts & crafts, swim lessons, and evening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

Our little league program remained strong in 2024, continuing with 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, we did have to cancel our soccer program due to lack of staff to run the program. We will be looking to resolve this issue in 2025, as this is a program that has typically been well supported throughout the years. 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 following sponsors return: Mapleton Lions Club, Buck Farms, Buck Construction, 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 Farms who finished on top as champions at the end of the season! This was particularly exciting for them, as they played against Buck Construction, who were six-time consecutive defending champions, and pulled off a hard earned, 1-0 win!

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. 2024 was a great year, and we are looking forward to things in 2025!



Jacob T. Graham
Rec Director

Code Enforcement Officer Report

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

2024 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 32 permits with a total value of \$4,063,541

Chapman had 7 permits with a total value of \$732,980.

Castle Hill had 5 permits with a total value of \$328,868.

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 town's website.

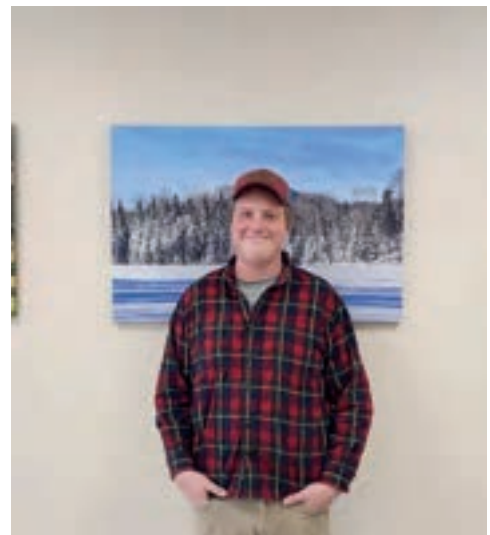
Please be aware that before performing any demolition on your property a form is required from the State of Maine Department of Environmental Protection. Maine DEP requests that structures be checked for asbestos and all the debris must be disposed of properly.

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/Local Plumbing Inspector



Aaron Whitaker, Code Enforcement Officer/Local Plumbing Inspector

Assessor's Agent Report

Greetings from the assessing department! I have spent my time in office this year 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 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 office.

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 2025 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 2025 with you.

Respectfully Submitted,

Rebecca (Becky) Adams
Assessors' Agent

Mapleton Sewer District Report

ANNUAL STATUS REPORT FOR THE YEAR ENDING 12-31-24

The Mapleton Sewer District had another busy year in **2024**. The Village Pump Station pumped **20.828** Million Gallons to the Plant for Treatment and Disposal.

During the **2024** Snowmaking Season, we pumped a total of **6.583** Million Gallons of treated Effluent to the Snowmaking Field. The Sewer District used **2,223** Gallons of Fuel during the Snowmaking Season.

During the month of **July**, we pumped **656,766** Gallons of Treated Effluent to the Snowmaking Field. The District used **208** Gallons of Fuel this month.

During the months of **April to October 2024** we pumped a total of **21.691** Million Gallons of treated Effluent to the East and West Spray Irrigation Fields.

In May 2024, Trombley Construction Inc. returned to complete the West Chapman Sewer Replacement Project.

In September 2024, Trombley Construction Inc. completed the West Chapman Sewer Replacement Project. **Maine DOT** then paved the West Chapman Road.

After this project was completed, the Mapleton Sewer District was left with approximately **\$360,000.00** of Grant Funds. The District requested and received approval from **Maine DEP** to use the remaining Grant Funds to Upgrade the District's Pump Station. We are planning on completing the Pump Station Project in **2025**.

The Mapleton Sewer District Trustees voted at the December 18, 2024 Board Meeting to **Maintain** the Sewer Fees for **2025 at the same Rates as 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's Board of Selectman 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 2024.

BOARD OF TRUSTEES

Andrea Bard-Smith, Chairman

Josh Buck, Treasurer

John Hoffses, Clerk

MAPLETON SEWER DISTRICT

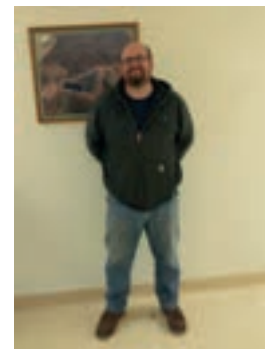
Angela Bernier, Bookkeeper

Jesse Beaulieu, Superintendent

Gilles R St Pierre, Project Manager



L-R: John Hoffses, Clerk, Andrea Bard-Smith, Chairman, and Josh Buck, Treasurer



Jesse Beaulieu, Superintendent

Mapleton Sewer District Collections Report

Name	2022	2023	2024
AGB Properties	\$1550.00	\$1550.00	\$1670.00
Gage Anthony			\$475.00
Nicholas Barclay	\$650.00	\$650.00	\$720.00
Glendon Braley			\$475.00
Ryan Brink			\$375.00
Burlock Carl			\$475.00
Daniel Butts			\$665.00
Matthew Chapman			\$475.00
Michael Chasse	\$450.00	\$450.00	\$475.00
Debi Dean			\$475.00
Brandon Doughty			\$475.00
Andrew Dyer			\$475.00
Matthew Elliot			\$475.00
Jacob Graham			\$475.00
Eric Harvey			\$475.00
Rocky Hill			\$475.00
Jennifer Howe		\$433.14	\$475.00
Samantha Kearney			\$475.00
Andrea Kilcollins			\$456.37
Dustin King			\$475.00
Sandra King			\$137.21
Dean Knight	\$1675.00	\$450.00	\$475.00
Trevor MacDougal			\$475.00
Brad Maynard			\$475.00
Laura Merriam			\$475.00
Lottie Michaud			\$475.00
Brenda Mountain			\$99.72
North Haven, Inc.			\$475.00
Christopher Pendexter		\$450.00	\$475.00
Tabitha Persaud		\$450.00	\$475.00
Tabitha Persaud		\$450.00	\$475.00
Wendell Randall			\$275.00
Abel Russell			\$17.49
Kendel Simpson	\$875.00	\$450.00	\$475.00
Michael Skidgel			\$475.00
Carol Williams		\$232.39	\$475.00
Brad Wilson		\$450.00	\$475.00
Richard Wing			\$475.00

Towns of Mapleton, Castle Hill & Chapman 2025 BUDGET

Mapleton 03/17/2025
Castle Hill 03/18/2025
Chapman 03/24/2025

	MAPLETON				CASTLE HILL				CHAPMAN			
	2024 Approved Budget	2024 Actual Expense	2025 Proposed Budget	Budget Difference	2024 Approved Budget	2024 Actual Expense	2025 Proposed Budget	Budget Difference	2024 Approved Budget	2024 Actual Expense	2025 Proposed Budget	Budget Difference
		12/31/2024				12/31/2024				12/31/2024		
General Government	371,094	376,115	395,020	23,926	81,993	80,432	83,081	1,088	104,394	104,518	105,756	1,362
Highway Department	356,524	324,728	345,236	(11,288)	156,751	142,771	151,787	(4,964)	171,827	156,498	166,382	(5,445)
Fire Department	112,610	104,276	122,490	9,880	22,555	20,937	23,964	1,409	47,982	45,984	51,715	3,734
Recreation Department	50,532	44,887	51,875	1,344	10,124	9,013	10,149	25	12,740	11,362	12,744	4
Property Services Department	47,782	46,950	49,447	1,664	9,740	9,593	9,852	111	12,545	12,345	12,668	123
Public Safety	136,667	136,552	139,207	2,540	26,583	26,512	27,030	447	34,890	34,811	35,449	559
Community Services	27,846	27,280	28,669	823	6,367	5,029	5,563	(804)	7,615	7,181	7,856	241
General Assistance	11,500	0	11,500	0	1,000	0	1,000	0	1,500	0	1,500	0
Reserve Accounts	346,999	348,369	365,578	18,580	118,858	119,134	80,101	(38,757)	125,509	125,856	103,946	(21,563)
TOTAL MUNICIPAL APPROPRIATIONS	1,461,554	1,409,157	1,509,023	47,469	433,973	413,419	392,528	(41,445)	519,001	498,555	498,016	(20,985)

MUNICIPAL REVENUES:												
Revenues	1,026,220	1,103,818	1,077,550	51,330	278,456	252,799	224,953	(53,503)	329,754	299,119	294,316	(35,438)
Estimated Surplus use	65,000	65,000	65,000	0	60,000	60,000	60,000	0	70,000	70,000	70,000	0
LESS TOTAL REVENUES	1,091,220	1,168,818	1,142,550	51,330	338,456	312,799	284,953	(53,503)	399,754	369,119	364,316	(35,438)
NET COMMITMENT FOR MUNICIPAL	370,334	240,340	366,473	(3,862)	95,517	100,620	107,575	12,058	119,248	129,436	133,700	14,453

SCHOOL TAX												
MSAD No. 1 Jan-Jun	786,965	786,965	820,227	33,262	162,042	162,042	169,362	7,320	185,669	185,669	192,051	6,382
MSAD No. 1 Jul-Dec (5% Increase)	820,227	820,227	861,239	41,012	169,362	169,362	177,830	8,468	192,051	192,051	201,654	9,603
NET COMMITMENT FOR SCHOOL	1,607,192	1,607,192	1,681,466	74,274	331,404	331,404	347,192	15,788	377,720	377,720	393,705	15,985

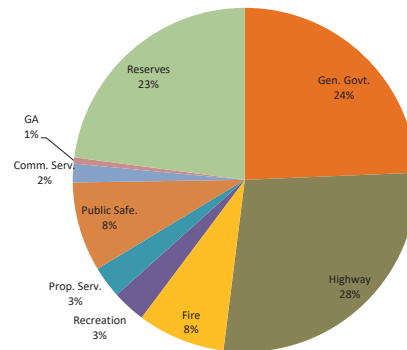
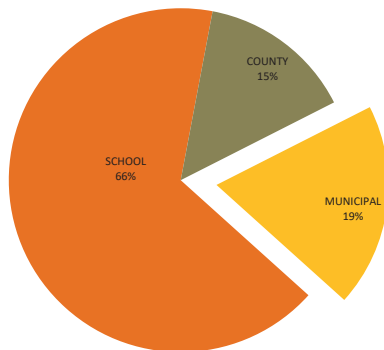
COUNTY TAX												
NET COMMITMENT FOR COUNTY	322,099	322,099	390,740	68,641	63,376	63,376	74,572	11,196	71,391	71,391	83,120	11,729

MUNICIPAL TAX RATE CALCULATION

	MAPLETON				CASTLE HILL				CHAPMAN			
	2024 Mil Rate	2024 Actual	2025 Proposed	Budget Difference	2024 Mil Rate	2024 Actual	2025 Proposed	Budget Difference	2024 Mil Rate	2024 Actual	2025 Proposed	Budget Difference
TOTAL TAXABLE VALUATION	170,479,300	170,479,300	170,479,300	0	36,076,830	36,076,830	36,076,830	0	41,130,300	41,130,300	41,130,300	0
Homestead Exempt Reimb Value	11,205,972	11,205,972	11,205,972	0	2,470,000	2,470,000	2,470,000	0	2,994,476	2,994,476	2,994,476	0
BETE Reimbursement Value	2,973,900	2,973,900	2,973,900	0	30,900	30,900	30,900	0	168,450	168,450	168,450	0
Total Valuation Base	184,659,172	184,659,172	184,659,172	0	38,577,730	38,577,730	38,577,730	0	44,293,226	44,293,226	44,293,226	0
ASSESSMENTS												
County Tax	322,099	322,099	390,740	68,641	63,376	63,376	74,572	11,196	71,391	71,391	83,120	11,729
Municipal Appropriation	1,461,554	1,409,157	1,509,023	47,469	433,973	413,419	392,528	(41,445)	519,001	498,555	498,016	(20,985)
TIF Finance Plan Amount	0	0	0	0	0	0	0	0	0	0	0	0
School Educational Appropriations	1,607,192	1,607,192	1,681,466	74,274	331,404	331,404	347,192	15,788	377,720	377,720	393,705	15,985
TOTAL ASSESSMENTS	3,390,845	3,338,449	3,581,229	190,384	828,753	808,199	814,292	(14,461)	988,112	947,666	974,840	6,728
ALLOWABLE DEDUCTIONS												
State Municipal Revenue Sharing	252,583	280,274	251,930	(653)	56,955	67,057	60,785	3,810	67,617	90,116	81,994	14,377
Other Revenues	838,637	888,544	890,620	51,983	281,501	245,742	224,188	(57,313)	332,137	279,003	282,322	(49,815)
TOTAL DEDUCTIONS	1,091,220	1,168,818	1,142,550	51,330	338,456	312,799	284,953	(53,503)	399,754	369,119	364,316	(35,438)
NET Raised by local property tax	2,299,625	2,169,631	2,438,679	139,054	490,297	495,400	529,338	39,042	568,359	578,547	610,524	42,166
PLUS Estimated Overlay	17,847	146,955	0	(17,847)	11,214	9,138	0	(11,214)	7,453	5,575	0	(7,453)
LESS Homestead Reimbursement	(140,635)	(139,697)	(147,990)	(7,355)	(32,110)	(35,137)	(33,892)	(1,782)	(38,928)	(47,238)	(41,275)	(2,347)
LESS BETE Reimbursement	(37,322)	(37,374)	(39,274)	(1,952)	(402)	(402)	(424)	(22)	(2,190)	(2,190)	(2,322)	(132)
TAX FOR COMMITMENT	2,139,515	2,139,515	2,251,414	111,899	468,999	468,999	495,023	26,024	534,694	534,694	566,928	32,234

Mil Rate = Total Tax for Commitment ÷ Total Taxable Valuation

	2024 Budget	2024 Actual	2025 Proposed	Budget Difference	2024 Budget	2024 Actual	2025 Proposed	Budget Difference	2024 Budget	2024 Actual	2025 Proposed	Budget Difference
Each Dime =	12.55	12.55	13.21	0.66	13.00	13.00	13.72	0.72	13.00	13.00	13.78	0.78
County	\$18,324		\$18,466	142.21	\$3,772		\$3,858	86.26	\$4,372		\$4,429	57.33
Municipal	1.76		2.12	0.36	1.68		1.93	0.25	1.63		1.88	0.24
School	2.02		1.98	-0.04	2.53		2.79	0.26	2.73		3.02	0.29
	8.77		9.11	0.33	8.79		9.00	0.21	8.64		8.89	0.25



Towns of Mapleton, Castle Hill & Chapman 2025 BUDGET

COMMUNITY SERVICES

Dept. X35	Acct. #	2023 Actuals	2024 Approved Budget	2024 YTD Actual 12/31/2024	2025 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	
									68.8%	68.8%	69.38%	13.8%	13.8%	13.57%	17.4%	17.4%	17.05%	
CONTRACTS & SERVICES	45																	
NMDC	45	4,758	4,821	4,821	4,914	93	1.93%	I	3,864	3,864	3,957	0	0	0	957	957	957	
Mapleton Sewer District	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	
Cemetery(Gazebo) (Henco)(Worth)(Castle Hill)	70	3,181	4,200	4,088	4,200	0	0.00%	I	3,200	3,088	3,200	500	500	500	500	500	500	
Homeless Serv of Aroostook	80	4,125	4,503	4,503	5,500	997	22.14%	I	3,358	3,358	3,772	592	592	746	553	553	982	
Local Veteran's Graves	85	0	400	400	400	0	0.00%	I	200	200	200	100	100	100	100	100	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	6,221	6,221	6,391	6,391	170	2.73%	I	2,888	2,947	2,947	1,639	1,684	1,684	1,694	1,760	1,760	
OTHER EXPENSES	60																	
Community Improvements	50	1,285	2,000	604	1,000	(1,000)	-50.00%	I	1,000	487	500	500	117	250	500	0	250	
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																	
Haystack 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	639	640	640	640	0	0.00%	J	441	441	444	88	88	87	111	111	109	
ACAP	25	1,093	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	3,000	1,000	50.00%	I	1,500	1,500	2,250	500	500	750	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	451	90	90	88	113	113	111	
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	0	1,000	0	0	(1,000)	-100.00%	I	0	0	0	1,000	0	0	0	0	0	
Northern Maine Veteran's Cemetery	97	200	200	200	200	0	0.00%	I	100	100	100	50	50	50	50	50	50	
Mapleton Daze	98	3,000	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		38,252	41,828	39,490	42,088	260	0.62%		27,846	27,280	28,669	6,367	5,029	5,563	7,615	7,181	7,856	
									Ind	26,958	26,392	27,774	6,189	4,851	5,388	7,391	6,957	7,636
									Joint	888	888	895	178	178	175	224	224	220

GENERAL ASSISTANCE

Dept. X40	Acct. #	2023 Actuals	2024 Approved Budget	2024 YTD Actual 12/31/2024	2025 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	2024 Approved Budget	2024 Actual 12/31/2024	2025 Proposed Budget	
HEATING ASSISTANCE	50																	
Clients 1-99	1-99	0	2,200	0	2,200	0	0.00%	I	1,500		1,500	500		500	200		200	
FOOD ASSISTANCE	51																	
Clients 1-99	1-99	200	1,050	0	1,050	0	0.00%	I	750		750	100		100	200		200	
HOUSING ASSISTANCE	52																	
Clients 1-99	1-99	0	7,000	0	7,000	0	0.00%	I	6,500		6,500	100		100	400		400	
ELECTRIC ASSISTANCE	53																	
Clients 1-99	1-99	0	1,550	0	1,550	0	0.00%	I	1,250		1,250	100		100	200		200	
HOUSEHOLD & PERSONAL	54																	
Clients 1-99	1-99	0	1,300	0	1,300	0	#DIV/0!	I	1,000		1,000	100		100	200		200	
OTHER GENERAL ASSIST.	55																	
Clients 1-99	1-99	50	900	0	900	0	0.00%	I	500		500	100		100	300		300	
TOTAL GENERAL ASSISTANCE		250	14,000	0	14,000	0	0.00%		11,500	0	11,500	1,000	0	1,000	1,500	0	1,500	
									Ind	11,500	0	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 Report

“67 Years and We Have Only Begun”

The Mapleton Lions Club ended 2024 after completing many service and community support activities. The club remained committed to a wide-range of support activities and special projects in our communities.



In 2022, the largest project was the new **Holiday Lighting of Mapleton’s Main Street**, which was expanded in 2023 and completed in 2024. The project was a result of a partnership between the McHatten Family, Condon Signs and the Club. Forty-Four holiday lights are now hanging the full length of Main Street. The cost of the lighting project was approximately \$40,000 and made



possible with family remembrance sponsorships and some business sponsorships.

The final element of the project will be a permanent plaque listing all of the dedications, family sponsors and business sponsors that will be posted near the Mapleton Lions Hall. The Lions will install, maintain and store the lights.



After a series of informal discussions over 2021 and 2022, the Willard Doyen Family Farms donated approximately 6.2 acres of land to the Mapleton Lions Club in 2023. This parcel of land is located adjacent to the Mapleton Pool and Recreation Area. The Doyen Family and Lions Club agreed the future use of this land donation would be for the expansion of recreation opportunities for the Tri-Community Children and their families. The first development project will be building the Willard C. Doyen Baseball Field for Little League and T-Ball. The plan will be to light field for late evening games. The Mapleton Lions Club has been surveying the three towns for ideas for additional recreation opportunities. Folks are encouraged to send their suggestions to the Mapleton Lions Club via our Facebook/Mapleton Lions Club page. The Club thanks the Doyen family for their generous donation.

On Monday evening, November 18, 2024, John Harvell, Board Member of **Quoggy Jo Ski Center** reviewed with the Mapleton Lions Club the youth programs and services provided as a result of the club’s financial donation. These funds supported the Center’s afterschool youth ski program, some ski scholarships and additional free ski evenings where a hundred or more youth and family skiers come each week during the ski season. 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 for the 2024-25 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 a financial scholarship to graduating Presque



Isle Senior Violet Gregg. 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 four significant 2025 coming events in the area – Quoggy Jo Youth Ski Programs, the Memorial Day Parade, and Remembrance Ceremony, Mapleton Daze and Mapleton Little League.



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 Lion's 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.

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 **2024-25 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.



Lion of the Year: Each year the Mapleton Lions recognizes a Lion who has been exceptionally active and supportive of Club projects and activities. The Mapleton Lions Club named Lion Lloyd Archer, 2024 Lion of the Year in recognition of his work on many projects and the upgrades and repairs of the Mapleton Lions Community Hall.

The Club now in its 67th 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.



Annual Report 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.

2025 Calendar: Club events are: Memorial Day Events May 26th; Mapleton Daze Chicken BBQ June 27th; the Northern Maine Fair, and the Crown of Maine Balloon Fest August 22-24. 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.**

2024 QUEENS



Skylaya Darrell
Princess Mapleton



Adelyn Elliott
Little Miss Potato Queen



Aiva Elliott
Miss Preteen Mapleton



Molly Kinney
Junior Miss Mapleton



Carrlyn Buck
Miss Teen Mapleton



Olivia Locke
Miss Mapleton

Chapman Ridge Runners Snowmobile and ATV Club Report

The 2024 summer was very busy for the club. Some of these projects were left from last summer due to the amount of rain in 2023. We ditched and replaced culverts on trail #74 as well as resurfacing the trail near Boucher's Saw Mill. The millpond crossing on #81, has been relocated and "Gary's Trail" was resurfaced, trees removed and culverts replaced. Trail #105 has been widened and brushed near Condon Hill and behind the clubhouse. Replanking was done on several bridges: Alder Brook, Buck's Bridge, Dennis's Bridge and Grendell Brook Bridge. A gate was added on trail #105 N near the Sewer Plant, since this trail is not an ATV trail. The entire system was mowed and all blowdowns removed. Many hours were also put in signing trails and working with our generous landowners.

Chapman Ridge Runners' directors and the grooming crew continue to meet regularly. We are enjoying our new groomer and have several new crewmembers/groomers. Snow seems a little later coming, but this is becoming a trend and we must learn to deal with it. The directors and groomers meet most Wednesday nights at 6:00.

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. 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 for the clubhouse and pellets for the groomer barn. 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 2025 ATV memberships will go out in May. See you on the trails!

Sue Maynard
Secretary

Castle Hill Cemetery Association Report

The Castle Hill Cemetery Association administered five burials in 2024. There was three one half 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.

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

It is with a heavy heart to inform the town that the Castle Hill Preservation Society had to disband this summer due to lack of funds, & membership. The Board of Directors decided with only 5 members left it was just too much to maintain and were unable to do it anymore. We were able to sell the building and as of September 10th 2024 we no longer own the building. We sold the building for the amount we paid for it, which was \$1.00 as a non-profit, of course, cannot make a profit.

The Preservation Society had a good run of 30 years, holding anniversaries, birthdays, family reunions, dinners, dances, showers, karaoke, yard sales, memorial services, the 100th anniversary of Castle Hill in 2003 & the Grange Hall 100th year in 2005, along with 116 years of voting & town meetings minus the few years of voting at the Aroostook River Snowmobile Club House while the Hall was getting up to code.

We are very proud of the time & money we put into the hall to preserve it. Boasting over 70 members at one time. Taking it from an unsafe building with the foundation falling in, and the roof leaking and making it ADA compliant. Taking out the outhouse & adding bathrooms and a furnace room. The Society in 30 years raised over \$80,000 which was put back into the hall. It is our hope that the building will be maintained and cared for in the future.

Many of the historical & antique items were donated to the Presque Isle Historical Society & the Southern Aroostook Historical Society. The Grange Items we had were given to the Maysville Grange that Presque Isle has preserved. Unfortunately, time ran out on us so many items remain in the hall.

We want to thank all the patrons who helped support our cause over the past 30 years. It has been quite a ride and an honor to serve you.

This is The Castle Hill Grange Hall Preservation Society signing off.....

Haystack Historical Society Report

Our group met a total of seven times this year, starting in April and ending in October. Our monthly meetings are generally held on the fourth Monday of the month, and all are welcome to attend. Our membership is aging and as with all other civic organizations, it seems more difficult to recruit young people. Please consider becoming a member.

Our 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. Sustaining members are recognized on a plaque at the museum.

In April, after meeting with Frank McElwain of the Maine Community Foundation, Dr. Dena Winslow and our president, Alice Shepard, submitted a grant for \$10,000.00 to install a heat pump, as well as to repair the roof and the outhouse portion of the museum. The foundation advised a decision would be made in mid-May, and in fact, in May we had been chosen for funding. Since the receipt of those funds, a new heat pump has been installed by Carlisle Electric and plans will be discussed for necessary renovation work in the spring when we resume our meetings.

Also in April, memorial donations of \$900.00, received on behalf of former society member Rod Lamoreau, were turned over to the Mapleton Lion's Club to be used for the purchase of new Christmas lights. The museum also received several photos from Mary Carter which will be included in the museum's collection.



As has been our tradition for several years, the museum hosted a pie and ice cream social as part of the Mapleton Daze celebration. We served a total of 21 homemade pies, topped with vanilla and grape nut ice cream made by Diane Pratt.

This is such a popular event that several people come before the parade to get their treat to ensure we would not run out.



Here our pie ladies are wondering if eleven pieces of pie will be enough to get to closing time.

Every year the museum awards two \$250.00 scholarships to local graduating high school students. We received a total of 11 applications and chose Violet Gregg and Mason Oaks as recipients.

In September, we hosted a baked beans and ham supper, complete with potato salad, homemade rolls and dessert. In years past, we've served this dinner during warm weather, torrential rains, and cold, and windy weather. No matter, it is always a big success, and this year was no different.



Thank you to everyone who has a part in keeping our museum going. Thank you to our members, to those who cook our meals, who help at the museum, who donate money and items to be used to further our collections. Again, please consider becoming a member of our organization. Our meetings will resume next April and we'd love to see you there.

Respectfully submitted,
Bonnie L. Steeves, Secretary





Mapleton ATV Club Report



Terry Craig
President

Teresa Archer
Secretary

The Mapleton ATV Club had a successful 2024 season, with an increase in membership and significant trail maintenance projects completed.

- **Membership Growth:** The Mapleton ATV Club welcomed 22 new members in 2024, bringing the total membership to 85. We truly appreciate the new members as well as those who continue to support the club. The dues support club activities and routine trail maintenance.
- **Trail Maintenance and Improvements:** Significant maintenance was carried out on the Mountain Loop trails and the Hanson Lake Dam trail, including ditch work, new culverts, gravel, grading, and widening of the trail from Chapman Road to the Kitchen Shelter. Many volunteers prepared the trails at the opening of the season, removing fallen trees and debris from the trails. Volunteers also kept the trails clean, brush cut back, cleared beaver dams, maintained the Adirondack Shelter, maintained the Kitchen Shelter, repaired damaged gates and much more.
- **Community Involvement:** The club participated in Mapleton Daze. Club members enjoyed being in the parade and passing out over 5,000 pieces of candy and prizes. The Club also hosted the 2nd Annual Big Foot Scavenger Hunt. The participants attempted to locate as many of the 50 “hidden” sasquatches along the Mapleton ATV club trails as possible. The Big Foot Scavenger Hunt is a great family activity. Through the generosity of our sponsors and members, we provided over 65 prizes to the participants as well as food and drinks for all.
- **Future Plans:** Future plans include capital projects for trail improvements and expanded signage in 2025. The club’s website, www.mapletonatv.club, provides details of upcoming activities, meetings and announcements. The website also has an on-line store where you can obtain or renew a membership, donate for specific activities, and provide an additional donation in support of the club.

The Hanson Lake Dam trail has been open now for a couple of years and has seen a lot of use. This trail traverses public and private land. This is a privilege provided by the town, city and landowner to the club. The continued use is contingent upon keeping it properly maintained.

Please enjoy the trails, stay safe and stay on the marked trails.

Mapleton ATV Club
P.O. Box 60
Mapleton, ME 04757
www.mapletonatv.club

Mapleton Daze Report

Mapleton Daze 2024!!! What a wonderful week of events we had this year!!! With every passing year we learn, and we grow. 2024 saw record attendance at all of our events. We are so thankful for our community members that continue to attend all of our fundraising events that help us raise the money to be able to put on this free community festival.

Whether you shopped at our craft fairs, ate at our breakfasts/dinners, bought tickets to the pageant or tickets on our raffle(s) prizes or participated in our ever-growing online auction...it all helps.

We extend our heartfelt gratitude to our faithful donors and sponsors. None of this would be possible without your generous support. We truly appreciate each and every one of you for helping us provide fun family activities every summer for our community and the communities around us. The smiles on the faces of the children make all the hard work worth every ounce of effort!!

Watch our Facebook page for exciting events that are coming for 2025!

Respectfully submitted,

Lynnelle Foster
President, Mapleton Daze 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, Jesse Beaulieu	227-5549
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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