

Towns of Mapleton, Castle Hill & Chapman 2021 Proposed Budget

*Mapleton 3/16/2020
Castle Hill 3/17/2020
Chapman 3/23/2020*

| | MAPLETON | | | | CASTLE HILL | | | | CHAPMAN | | | |
|------------------------------|----------------------------|---------------------------|----------------------------|----------------------|----------------------------|---------------------------|----------------------------|----------------------|----------------------------|---------------------------|----------------------------|----------------------|
| | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | Budget Difference | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | Budget Difference | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | Budget Difference |
| General Government | 331,327 | 303,545 | 312,435 | (18,893) | 77,373 | 70,562 | 73,469 | (3,904) | 89,654 | 81,606 | 84,372 | (5,282) |
| Highway Department | 250,071 | 241,763 | 293,596 | 43,525 | 111,169 | 107,476 | 130,546 | 19,376 | 121,895 | 117,846 | 143,125 | 21,230 |
| Fire Department | 91,350 | 88,322 | 95,727 | 4,377 | 19,551 | 18,902 | 20,513 | 961 | 40,365 | 39,510 | 41,352 | 987 |
| Recreation Department | 44,680 | 30,717 | 41,896 | (2,784) | 9,562 | 6,574 | 8,978 | (585) | 10,718 | 7,369 | 9,965 | (753) |
| Property Services Department | 30,747 | 17,245 | 37,638 | 6,891 | 5,739 | 3,759 | 8,358 | 2,619 | 6,717 | 4,521 | 9,567 | 2,850 |
| Public Safety | 39,909 | 30,224 | 33,294 | (6,615) | 6,682 | 6,518 | 6,680 | (2) | 7,780 | 6,932 | 7,364 | (416) |
| Community Services | 27,205 | 25,045 | 26,868 | (337) | 7,212 | 6,699 | 5,629 | (1,582) | 7,196 | 6,445 | 7,095 | (101) |
| General Assistance | 11,500 | 1,930 | 11,500 | 0 | 1,000 | 0 | 1,000 | 0 | 1,500 | 340 | 1,500 | 0 |
| Reserve Accounts | 219,780 | 219,780 | 244,461 | 24,681 | 73,935 | 73,935 | 83,545 | 9,610 | 93,067 | 93,067 | 101,847 | 8,780 |
| TOTAL APPROPRIATIONS: | 1,046,569 | 958,571 | 1,097,415 | 50,847 | 312,223 | 294,426 | 338,717 | 26,494 | 378,892 | 357,635 | 406,187 | 27,295 |

| MUNICIPAL REVENUES: | | | | | | | | | | | | |
|--------------------------------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|
| Revenues | 665,420 | 767,908 | 700,676 | 35,256 | 190,509 | 196,348 | 209,831 | 19,322 | 254,896 | 295,240 | 251,277 | (3,619) |
| Estimated Surplus use | 65,000 | 65,000 | 65,000 | 0 | 25,000 | 25,000 | 25,000 | 0 | 25,000 | 25,000 | 50,000 | 25,000 |
| LESS TOTAL REVENUES: | 730,420 | 832,908 | 765,676 | 35,256 | 215,509 | 221,348 | 234,831 | 19,322 | 279,896 | 320,240 | 301,277 | 21,381 |
| NET COMMITMENT FOR MUNICIPAL: | 316,149 | 125,663 | 331,739 | 15,591 | 96,714 | 73,077 | 103,885 | 7,171 | 98,996 | 37,395 | 104,910 | 5,914 |

| SCHOOL TAX | | | | | | | | | | | | |
|-----------------------------------|------------------|------------------|------------------|---------------|----------------|----------------|----------------|--------------|----------------|----------------|----------------|--------------|
| MSAD No. 1 Jan-Jun | 763,001 | 763,001 | 774,204 | 11,203 | 147,653 | 147,653 | 151,226 | 3,573 | 175,773 | 175,774 | 179,884 | 4,111 |
| MSAD No. 1 Jul-Dec | 774,204 | 774,204 | 789,688 | 15,484 | 151,225 | 151,226 | 154,250 | 3,025 | 179,883 | 179,884 | 183,481 | 3,598 |
| NET COMMITMENT FOR SCHOOL: | 1,537,205 | 1,537,205 | 1,563,892 | 26,687 | 298,878 | 298,879 | 305,476 | 6,597 | 355,656 | 355,657 | 363,365 | 7,708 |

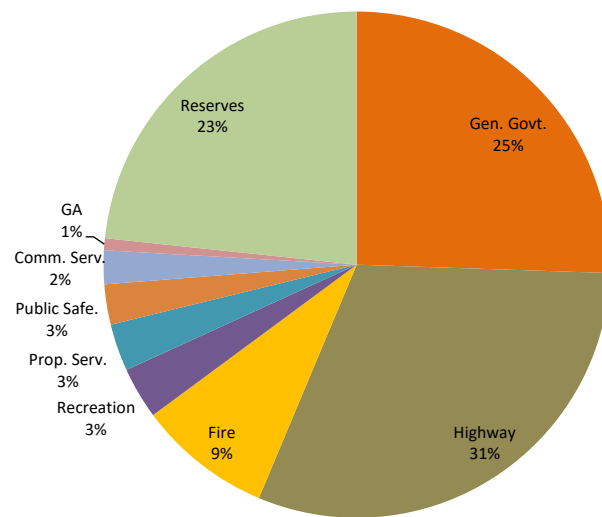
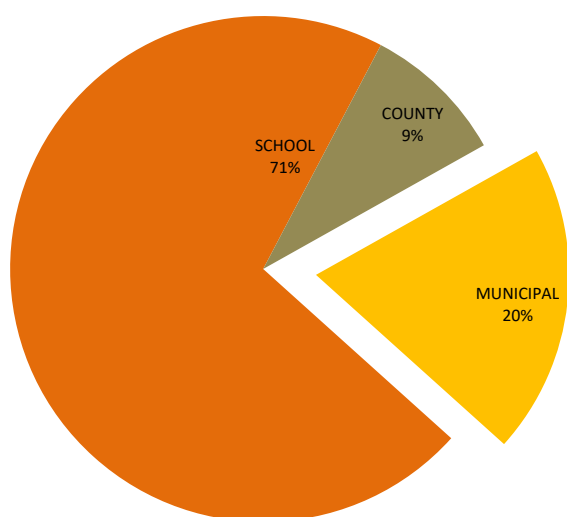
| COUNTY TAX | | | | | | | | | | | | |
|-----------------------------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|--------------|
| NET COMMITMENT FOR COUNTY: | 187,319 | 187,319 | 198,433 | 11,114 | 38,282 | 38,282 | 40,745 | 2,463 | 44,768 | 44,768 | 46,110 | 1,342 |

MUNICIPAL TAX RATE CALCULATION

| | MAPLETON | | | | CASTLE HILL | | | | CHAPMAN | | | |
|---|--------------------|--------------------|--------------------|----------------------|-------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|----------------------|
| | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference |
| TOTAL TAXABLE VALUATION | 111,127,457 | 111,127,457 | 111,127,457 | 0 | 23,526,220 | 23,526,220 | 23,526,220 | 0 | 27,119,759 | 27,119,759 | 27,119,759 | 0 |
| Homestead Exempt Reimb Value | 10,611,300 | 10,611,300 | 10,611,300 | 0 | 2,343,180 | 2,343,180 | 2,343,180 | 0 | 2,948,960 | 2,948,960 | 2,948,960 | 0 |
| BETE Reimbursement Value | 1,964,572 | 1,964,572 | 1,964,572 | 0 | 16,500 | 16,500 | 16,500 | 0 | 135,501 | 135,501 | 135,501 | 0 |
| Total Valuation Base | 123,703,329 | 123,703,329 | 123,703,329 | 0 | 25,885,900 | 25,885,900 | 25,885,900 | 0 | 30,204,220 | 30,204,220 | 30,204,220 | 0 |
| ASSESSMENTS | | | | | | | | | | | | |
| County Tax | 187,319 | 187,319 | 198,433 | 11,114 | 38,282 | 38,282 | 40,745 | 2,463 | 44,768 | 44,768 | 46,110 | 1,342 |
| Municipal Appropriation | 1,046,569 | 1,046,569 | 1,097,415 | 50,847 | 312,223 | 294,426 | 338,717 | 26,494 | 378,892 | 357,635 | 406,187 | 27,295 |
| TIF Finance Plan Amount | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Educational Appropriations | 1,537,205 | 1,537,205 | 1,563,892 | 26,687 | 298,878 | 298,879 | 305,476 | 6,597 | 355,656 | 355,657 | 363,365 | 7,708 |
| TOTAL ASSESSMENTS | 2,771,093 | 2,771,092 | 2,859,740 | 88,648 | 649,383 | 631,586 | 684,937 | 35,554 | 779,316 | 758,060 | 815,662 | 36,346 |
| ALLOWABLE DEDUCTIONS | | | | | | | | | | | | |
| State Municipal Revenue Sharing | 71,175 | 136,308 | 95,381 | 24,206 | 26,459 | 28,942 | 19,873 | (6,586) | 19,499 | 36,821 | 25,510 | 6,011 |
| Other Revenues | 659,245 | 696,600 | 670,295 | 11,050 | 189,050 | 192,406 | 214,958 | 25,908 | 260,397 | 283,419 | 275,768 | 15,371 |
| TOTAL DEDUCTIONS | 730,420 | 832,908 | 765,676 | 35,256 | 215,509 | 221,348 | 234,831 | 19,322 | 279,896 | 320,240 | 301,277 | 21,381 |
| Total Assessments - Total Deductions = | | | | | | | | | | | | |
| NET Raised by local property tax | 2,040,673 | 2,040,673 | 2,094,064 | 53,391 | 433,874 | 433,874 | 450,106 | 16,231 | 499,420 | 499,420 | 514,385 | 14,965 |
| PLUS Estimated Overlay | 432 | 561 | 0 | (432) | 232 | 99 | 0 | (232) | 3,782 | 2,392 | 0 | (3,782) |
| LESS Homestead Reimbursement | (175,086) | (154,746) | (179,629) | (4,543) | (39,295) | (33,907) | (40,743) | (1,448) | (49,130) | (41,520) | (50,221) | (1,092) |
| LESS BETE Reimbursement | (32,415) | (32,415) | (33,256) | (841) | (277) | (277) | (287) | (10) | (2,257) | (2,249) | (2,308) | (50) |
| TAX FOR COMMITMENT | 1,833,603 | 1,854,072 | 1,881,178 | 47,575 | 394,535 | 399,789 | 409,076 | 14,541 | 451,815 | 458,043 | 461,856 | 10,041 |

Mil Rate = Total Tax for Commitment ÷ Total Taxable Valuation

| | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference | 2020 Budget | 2020 Actual | 2021 Proposed | Budget Difference |
|-----------------|----------------|----------------|------------------|----------------------|----------------|----------------|------------------|----------------------|----------------|----------------|------------------|----------------------|
| MIL RATE | 16.50 | 16.50 | 16.93 | 0.43 | 16.77 | 16.77 | 17.39 | 0.62 | 16.66 | 16.66 | 17.03 | 0.37 |
| Each Dime = | \$12,368 | | \$12,370 | 2.62 | \$2,587 | | \$2,728 | 140.71 | \$2,998 | | \$3,020 | 22.70 |
| County | 1.51 | | 1.60 | 0.09 | 1.48 | | 1.57 | 0.09 | 1.49 | | 1.53 | 0.03 |
| Municipal | 2.56 | | 2.68 | 0.13 | 3.74 | | 4.01 | 0.28 | 3.30 | | 3.47 | 0.17 |
| School | 12.43 | | 12.64 | 0.21 | 11.55 | | 11.80 | 0.25 | 11.86 | | 12.03 | 0.17 |



Towns of Mapleton, Castle Hill & Chapman

2021 Department Budget

GENERAL GOVERNMENT

| Dept. X01 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | | |
|------------------------------------|---------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------------|--|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | | |
| | | | | | | | | | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% | | |
| PERSONNEL EXPENSES 01 | | | | | | | | | | | | | | | | | | | |
| Town Manager Salary | 01 | 61,627 | 67,558 | 65,917 | 68,500 | 942 | 1.39% | J | 46,467 | 45,338 | 47,172 | 9,945 | 9,703 | 10,108 | 11,147 | 10,876 | 11,220 | | |
| Clerical Salaries | 05 | 126,907 | 146,886 | 143,182 | 149,856 | 2,970 | 2.02% | J | 101,028 | 98,480 | 103,196 | 21,622 | 21,076 | 22,113 | 24,236 | 23,625 | 24,546 | | |
| Selectmen Stipends | 25 | 13,260 | 13,300 | 12,470 | 14,400 | 1,100 | 8.27% | I | 4,000 | 3,770 | 4,000 | 2,500 | 1,900 | 2,500 | 6,800 | 6,800 | 6,800 | | |
| Election Salaries | 35 | 2,198 | 7,500 | 7,391 | 7,500 | 0 | 0.00% | I | 3,400 | 3,369 | 3,400 | 2,100 | 2,264 | 2,100 | 2,000 | 1,758 | 2,000 | | |
| EMPLOYEE COSTS 05 | | | | | | | | | | | | | | | | | | | |
| FICA | 01 | 2,324 | 1,259 | 2,202 | 1,358 | 99 | 7.90% | I* | 459 | 1,514 | 527 | 285 | 324 | 285 | 450 | 363 | 546 | | |
| Medicare | 05 | 2,970 | 3,411 | 3,065 | 3,484 | 73 | 2.14% | I* | 2,319 | 2,108 | 2,288 | 524 | 451 | 534 | 641 | 506 | 646 | | |
| Maine State Retirement | 10 | 10,379 | 14,762 | 20,002 | 22,054 | 7,292 | 49.40% | J | 10,153 | 13,758 | 15,187 | 2,173 | 2,944 | 3,254 | 2,436 | 3,300 | 3,612 | | |
| ICMA | 15 | 9,634 | 21,981 | 2,737 | 1,357 | (20,624) | -93.83% | J | 15,118 | 1,883 | 934 | 3,236 | 403 | 200 | 3,627 | 452 | 222 | | |
| Health Insurance | 25 | 50,953 | 87,457 | 74,461 | 74,991 | (12,466) | -14.25% | J | 60,153 | 51,214 | 51,642 | 12,874 | 10,961 | 11,066 | 14,430 | 12,286 | 12,283 | | |
| Health Reimb. Arrangement | 26 | 3,020 | 6,432 | 6,432 | 3,253 | (3,179) | -49.42% | J | 4,424 | 4,424 | 2,240 | 947 | 947 | 480 | 1,061 | 1,061 | 533 | | |
| Workers Compensation | 30 | 935 | 570 | 556 | 1,765 | 1,195 | 209.65% | J | 392 | 382 | 1,215 | 84 | 82 | 260 | 94 | 92 | 289 | | |
| Unemployment Comp | 35 | 0 | 145 | 145 | 504 | 359 | 247.59% | J | 100 | 100 | 347 | 21 | 21 | 74 | 24 | 24 | 83 | | |
| TRAINING & TRAVEL 10 | | | | | | | | | | | | | | | | | | | |
| Local Mileage | 01 | 1,500 | 2,500 | 1,039 | 2,500 | 0 | 0.00% | J | 1,720 | 715 | 1,722 | 368 | 153 | 369 | 413 | 171 | 409 | | |
| Training | 05 | 2,724 | 6,000 | 1,307 | 6,675 | 675 | 11.25% | J | 4,127 | 899 | 4,597 | 883 | 192 | 985 | 990 | 216 | 1,093 | | |
| SUPPLIES & REPAIRS 15 | | | | | | | | | | | | | | | | | | | |
| General Supplies | 01 | 4,948 | 5,500 | 8,409 | 5,500 | 0 | 0.00% | J | 3,783 | 5,783 | 3,788 | 810 | 1,238 | 812 | 908 | 1,387 | 901 | | |
| Postage | 10 | 4,146 | 4,800 | 6,252 | 4,800 | 0 | 0.00% | J | 3,301 | 4,300 | 3,305 | 707 | 920 | 708 | 792 | 1,032 | 786 | | |
| Election Supplies | 70 | 467 | 1,990 | 1,135 | 1,990 | 0 | 0.00% | I | 1,200 | 375 | 1,200 | 440 | 440 | 440 | 350 | 321 | 350 | | |
| NEW EQUIPMENT 20 | | | | | | | | | | | | | | | | | | | |
| Office Equipment | 01 | 4,136 | 4,000 | 2,200 | 4,422 | 422 | 10.55% | J | 2,751 | 1,513 | 3,045 | 589 | 324 | 653 | 660 | 363 | 724 | | |
| COMMUNICATIONS 25 | | | | | | | | | | | | | | | | | | | |
| Telephone | 01 | 1,184 | 1,100 | 1,307 | 1,380 | 280 | 25.45% | J | 757 | 899 | 950 | 162 | 192 | 204 | 182 | 216 | 226 | | |
| Internet | 10 | 560 | 575 | 663 | 720 | 145 | 25.22% | J | 395 | 456 | 496 | 85 | 98 | 106 | 95 | 109 | 118 | | |
| Cell Phones | 15 | 628 | 650 | 510 | 612 | (38) | -5.85% | J | 447 | 351 | 421 | 96 | 75 | 90 | 107 | 84 | 100 | | |
| BUILDING EXPENSES 30 | | | | | | | | | | | | | | | | | | | |
| Heating Fuel | 01 | 3,476 | 3,501 | 2,688 | 3,739 | 238 | 6.80% | J | 2,408 | 1,849 | 2,575 | 515 | 396 | 552 | 578 | 444 | 612 | | |
| Electricity | 05 | 2,817 | 2,850 | 2,065 | 2,850 | 0 | 0.00% | J | 1,960 | 1,420 | 1,963 | 420 | 304 | 421 | 470 | 341 | 467 | | |
| Insurance | 10 | 705 | 738 | 738 | 812 | 74 | 10.03% | J | 508 | 508 | 559 | 109 | 109 | 120 | 122 | 122 | 133 | | |
| Cleaning | 15 | 9,085 | 9,900 | 6,850 | 9,900 | 0 | 0.00% | J | 6,809 | 4,711 | 6,818 | 1,457 | 1,008 | 1,461 | 1,634 | 1,130 | 1,622 | | |
| Supplies/Repairs | 20 | 2,292 | 2,800 | 1,801 | 2,800 | 0 | 0.00% | J | 1,926 | 1,238 | 1,928 | 412 | 265 | 413 | 462 | 297 | 459 | | |
| Garbage Removal | 30 | 543 | 539 | 512 | 540 | 1 | 0.19% | J | 371 | 352 | 372 | 79 | 75 | 80 | 89 | 84 | 88 | | |
| Grounds Maintenance | 39 | 750 | 751 | 1,161 | 770 | 19 | 2.53% | J | 517 | 799 | 530 | 111 | 171 | 114 | 124 | 192 | 126 | | |
| COMPUTER EXPENSES 35 | | | | | | | | | | | | | | | | | | | |
| License Renewals | 01 | 16,199 | 16,200 | 15,410 | 17,452 | 1,252 | 7.73% | J | 11,142 | 10,599 | 12,018 | 2,385 | 2,268 | 2,575 | 2,673 | 2,543 | 2,859 | | |
| Maintenance | 05 | 1,220 | 2,000 | 925 | 1,500 | (500) | -25.00% | J | 1,376 | 636 | 1,033 | 294 | 136 | 221 | 330 | 153 | 246 | | |
| Website | 10 | 698 | 751 | 1,994 | 700 | (51) | -6.79% | J | 517 | 1,372 | 482 | 111 | 294 | 103 | 124 | 329 | 115 | | |
| CONTRACTS & SERVICES 45 | | | | | | | | | | | | | | | | | | | |
| Audit Services | | 9,500 | 10,400 | 10,550 | 9,500 | (900) | -8.65% | I | 3,820 | 3,923 | 3,200 | 3,282 | 3,304 | 3,150 | 3,298 | 3,323 | 3,150 | | |
| Section 125 Agreement | 11 | 385 | 385 | 385 | 385 | 0 | 0.00% | J | 265 | 265 | 265 | 57 | 57 | 57 | 63 | 64 | 63 | | |
| HRA Fee | 12 | 922 | 920 | 910 | 550 | (370) | -40.22% | J | 633 | 626 | 379 | 135 | 134 | 81 | 152 | 150 | 90 | | |
| OTHER EXPENSES 60 | | | | | | | | | | | | | | | | | | | |
| Misc. Expenses | 01 | 331 | 8,500 | 9,840 | 1,430 | (7,070) | -83.18% | J | 5,846 | 6,768 | 985 | 1,251 | 1,448 | 211 | 1,403 | 1,624 | 234 | | |
| Recording Costs | 05 | 4,314 | 4,700 | 4,440 | 4,700 | 0 | 0.00% | I | 3,100 | 2,752 | 3,100 | 900 | 1,083 | 900 | 700 | 605 | 700 | | |
| Association Dues | 10 | 456 | 580 | 361 | 580 | 0 | 0.00% | J | 400 | 248 | 400 | 80 | 53 | 80 | 100 | 60 | 100 | | |
| Town Reports | 15 | 4,172 | 4,501 | 1,431 | 2,000 | (2,501) | -55.57% | J | 3,096 | 984 | 1,377 | 663 | 211 | 295 | 743 | 236 | 328 | | |
| Advertising | 20 | 3,098 | 1,900 | 2,189 | 1,900 | 0 | 0.00% | I | 1,200 | 1,444 | 1,200 | 350 | 391 | 350 | 350 | 354 | 350 | | |
| Tax Abatements | 21 | 689 | 2,000 | 2,366 | 2,000 | 0 | 0.00% | I | 1,000 | 2,188 | 1,000 | 500 | 0 | 500 | 500 | 178 | 500 | | |
| Early Tax Pmt Discounts 1% | 22 | 17,666 | 17,400 | 19,132 | 19,896 | 2,496 | 14.34% | I | 11,989 | 13,326 | 13,853 | 2,540 | 2,884 | 3,002 | 2,871 | 2,922 | 3,041 | | |
| INSURANCE 65 | | | | | | | | | | | | | | | | | | | |
| Public Officials Liability | 01 | 3,733 | 3,562 | 3,562 | 3,918 | 356 | 10.00% | J | 2,450 | 2,450 | 2,698 | 524 | 524 | 578 | 588 | 588 | 642 | | |
| Money/Securities/Theft Cover | 02 | 1,039 | 1,039 | 1,039 | 1,143 | 104 | 10.01% | J | 715 | 715 | 787 | 153 | 153 | 169 | 171 | 171 | 187 | | |
| Public Officials Bonding | 03 | 525 | 526 | 456 | 825 | 299 | 56.84% | J | 362 | 314 | 568 | 77 | 67 | 122 | 87 | 75 | 135 | | |
| General Liability | 10 | 3,648 | 3,527 | 3,527 | 3,880 | 353 | 10.01% | J | 2,426 | 2,426 | 2,672 | 519 | 519 | 573 | 582 | 582 | 636 | | |
| TOTAL GEN. GOVERNMENT | | 392,764 | 498,346 | 455,713 | 471,391 | (26,954) | -5.41% | | 331,327 | 303,545 | 312,435 | 77,373 | 70,562 | 73,469 | 89,654 | 81,606 | 84,372 | | |
| | | | | | | | | | Ind | 34,913 | 37,197 | 36,440 | 13,941 | 13,559 | 14,333 | 18,542 | 17,710 | 18,719 | |
| | | | | | | | | | Joint | 296,415 | 266,348 | 275,995 | 63,432 | 57,003 | 59,135 | 71,112 | 63,896 | 65,653 | |

Towns of Mapleton, Castle Hill & Chapman 2021 Department Budget

RECREATION DEPARTMENT

| Dept. X15 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | |
|-----------------------------------|---------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget |
| PERSONNEL EXPENSES 01 | | | | | | | | | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% |
| Recreation Director Salary | 40 | 6,704 | 6,373 | 5,515 | 7,266 | 893 | 14.01% | J | 4,384 | 3,794 | 5,004 | 938 | 812 | 1,072 | 1,052 | 910 | 1,190 |
| EMPLOYEE COSTS 05 | | | | | | | | | | | | | | | | | |
| FICA | 01 | 2,337 | 2,612 | 1,592 | 2,654 | 42 | 1.59% | J | 1,797 | 1,095 | 1,828 | 385 | 234 | 392 | 431 | 263 | 435 |
| Medicare | 05 | 547 | 611 | 372 | 621 | 10 | 1.64% | J | 420 | 256 | 428 | 90 | 55 | 92 | 101 | 61 | 102 |
| Workers Compensation | 30 | 806 | 796 | 796 | 1,912 | 1,116 | 140.20% | J | 547 | 547 | 1,317 | 117 | 117 | 282 | 131 | 131 | 313 |
| Unemployment Comp | 35 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | J | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TRAINING & TRAVEL 10 | | | | | | | | | | | | | | | | | |
| Meets, Matches & Tournaments | 15 | 103 | 250 | 90 | 250 | 0 | 0.00% | J | 172 | 62 | 172 | 37 | 13 | 37 | 41 | 15 | 41 |
| SUPPLIES & REPAIRS 15 | | | | | | | | | | | | | | | | | |
| General Supplies | 01 | 393 | 850 | 271 | 625 | (225) | -26.47% | J | 585 | 186 | 430 | 125 | 40 | 92 | 140 | 45 | 102 |
| Gas, Grease, Oil | 25 | 446 | 375 | 213 | 400 | 25 | 6.67% | J | 258 | 146 | 275 | 55 | 31 | 59 | 62 | 35 | 66 |
| COMMUNICATIONS 25 | | | | | | | | | | | | | | | | | |
| Internet (Security Camera) | 10 | 502 | 520 | 804 | 804 | 284 | 54.62% | J | 358 | 553 | 554 | 77 | 118 | 119 | 86 | 133 | 132 |
| BUILDING EXPENSES 30 | | | | | | | | | | | | | | | | | |
| Electricity | 05 | 1,867 | 2,000 | 2,237 | 2,000 | 0 | 0.00% | J | 1,376 | 1,539 | 1,377 | 294 | 329 | 295 | 330 | 369 | 328 |
| Insurance | 10 | 586 | 605 | 605 | 666 | 61 | 10.08% | J | 416 | 416 | 459 | 89 | 89 | 98 | 100 | 100 | 109 |
| Supplies/Repairs | 20 | 1,998 | 2,000 | 2,174 | 1,500 | (500) | -25.00% | J | 1,376 | 1,495 | 1,033 | 294 | 320 | 221 | 330 | 359 | 246 |
| Grounds/Pool Maintenance | 40 | 4,344 | 5,000 | 6,525 | 5,000 | 0 | 0.00% | J | 3,439 | 4,488 | 3,443 | 736 | 960 | 738 | 825 | 1,077 | 819 |
| OTHER EXPENSES 60 | | | | | | | | | | | | | | | | | |
| Association Dues | 20 | 0 | 90 | 0 | 50 | (40) | -44.44% | J | 62 | 0 | 34 | 13 | 0 | 7 | 15 | 0 | 8 |
| Awards | 24 | 501 | 350 | 42 | 350 | 0 | 0.00% | J | 241 | 29 | 241 | 52 | 6 | 52 | 58 | 7 | 57 |
| INSURANCE 65 | | | | | | | | | | | | | | | | | |
| Equipment/Auto Coverage | 05 | 226 | 261 | 261 | 287 | 26 | 9.96% | J | 180 | 180 | 198 | 38 | 38 | 42 | 43 | 43 | 47 |
| LITTLE LEAGUE PROGRAM 81 | | | | | | | | | | | | | | | | | |
| Little League Salaries | 01 | 3,014 | 3,339 | 2,991 | 3,456 | 117 | 3.49% | J | 2,297 | 2,057 | 2,380 | 492 | 440 | 510 | 551 | 494 | 566 |
| Supplies | 05 | 2,451 | 2,200 | 1,672 | 2,200 | 0 | 0.00% | J | 1,513 | 1,150 | 1,515 | 324 | 246 | 325 | 363 | 276 | 360 |
| Awards | 25 | 558 | 501 | 481 | 450 | (51) | -10.18% | J | 345 | 331 | 310 | 74 | 71 | 66 | 83 | 79 | 74 |
| RECREATION/SOFTBALL 82 | | | | | | | | | | | | | | | | | |
| Rec Ball/Softball Salaries | 01 | 3,592 | 4,019 | 3,780 | 3,888 | (131) | -3.27% | J | 2,765 | 2,600 | 2,677 | 592 | 556 | 574 | 663 | 624 | 637 |
| Supplies | 05 | 644 | 600 | 120 | 550 | (50) | -8.33% | J | 413 | 83 | 379 | 88 | 18 | 81 | 99 | 20 | 90 |
| TENNIS/GAMES PROGRAM 83 | | | | | | | | | | | | | | | | | |
| Tennis/Games Salaries | 01 | 3,196 | 3,532 | 3,199 | 3,281 | (251) | -7.11% | J | 2,429 | 2,200 | 2,259 | 520 | 471 | 484 | 583 | 528 | 537 |
| Supplies | 05 | 0 | 75 | 0 | 65 | (10) | -13.33% | J | 52 | 0 | 45 | 11 | 0 | 10 | 12 | 0 | 11 |
| ARTS & CRAFTS PROG. 84 | | | | | | | | | | | | | | | | | |
| Arts & Crafts Salaries | 01 | 2,627 | 3,094 | 3,174 | 3,281 | 187 | 6.05% | J | 2,128 | 2,183 | 2,259 | 455 | 467 | 484 | 510 | 524 | 537 |
| Supplies | 05 | 230 | 275 | 145 | 200 | (75) | -27.27% | J | 189 | 100 | 138 | 40 | 21 | 30 | 45 | 24 | 33 |
| SWIMMING PROGRAM 85 | | | | | | | | | | | | | | | | | |
| Swimming Salaries | 01 | 14,515 | 15,079 | 5,202 | 15,066 | (13) | -0.09% | J | 10,371 | 3,578 | 10,375 | 2,220 | 766 | 2,223 | 2,488 | 858 | 2,468 |
| Supplies | 05 | 0 | 250 | 217 | 100 | (150) | -60.00% | J | 172 | 149 | 69 | 37 | 32 | 15 | 41 | 36 | 16 |
| Certifications | 20 | 960 | 501 | (88) | 501 | 0 | 0.00% | J | 345 | (60) | 345 | 74 | (13) | 74 | 83 | (14) | 82 |
| INDOOR SWIMMING 86 | | | | | | | | | | | | | | | | | |
| Swimming Salaries | 01 | 3,435 | 4,320 | 242 | 0 | (4,320) | -100.00% | J | 2,971 | 166 | 0 | 636 | 36 | 0 | 713 | 40 | 0 |
| Supplies | 05 | 0 | 1,500 | 0 | 0 | (1,500) | -100.00% | J | 1,032 | 0 | 0 | 221 | 0 | 0 | 248 | 0 | 0 |
| Certifications | 20 | 0 | 101 | 0 | 0 | (101) | -100.00% | J | 69 | 0 | 0 | 15 | 0 | 0 | 17 | 0 | 0 |
| SOCCER PROGRAM 90 | | | | | | | | | | | | | | | | | |
| Soccer Salaries | 01 | 611 | 2,380 | 1,395 | 2,916 | 536 | 22.52% | J | 1,637 | 959 | 2,008 | 350 | 205 | 430 | 393 | 230 | 478 |
| Supplies | 05 | 537 | 500 | 634 | 500 | 0 | 0.00% | J | 344 | 436 | 344 | 74 | 93 | 74 | 83 | 105 | 82 |
| | | | | | | | | | | | | 0 | | | | | |
| TOTAL RECREATION DEPT. | | 57,731 | 64,960 | 44,660 | 60,839 | (4,121) | -6.34% | | 44,680 | 30,717 | 41,896 | 9,562 | 6,574 | 8,978 | 10,718 | 7,369 | 9,965 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | Ind | | | | | | | | | |
| | | | | | | | | Joint | 44,680 | 30,717 | 41,896 | 9,562 | 6,574 | 8,978 | 10,718 | 7,369 | 9,965 |

Towns of Mapleton, Castle Hill & Chapman 2021 Department Budget

PROPERTY SERVICES

| Dept. X20 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|-----------------------------------|---------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|-------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | |
| | | | | | | | | | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% | |
| PERSONNEL EXPENSES 01 | | | | | | | | | | | | | | | | | | |
| Assessor Stipends | 30 | 1,950 | 2,050 | 2,050 | 2,050 | 0 | 0.00% | I | 1,000 | 1,000 | 1,000 | 350 | 350 | 350 | 700 | 700 | 700 | |
| Assessor's Agent | 61 | 10,188 | 17,352 | 13,604 | 19,843 | 2,491 | 14.36% | J | 11,935 | 9,357 | 13,665 | 2,554 | 2,003 | 2,928 | 2,863 | 2,245 | 3,250 | |
| Code Enforcement Officer | 62 | 5,207 | 11,656 | 4,756 | 14,882 | 3,226 | 27.67% | J | 8,017 | 3,271 | 10,248 | 1,716 | 700 | 2,196 | 1,923 | 785 | 2,438 | |
| EMPLOYEE COSTS 05 | | | | | | | | | | | | | | | | | | |
| FICA | 01 | 1,075 | 1,926 | 1,215 | 127 | (1,799) | -93.40% | J | 1,324 | 836 | 87 | 283 | 179 | 19 | 318 | 200 | 21 | |
| Medicare | 05 | 252 | 450 | 284 | 533 | 83 | 18.35% | J | 310 | 195 | 367 | 66 | 42 | 79 | 74 | 47 | 87 | |
| Maine State Retirement | 10 | 0 | 0 | 0 | 3,507 | 3,507 | #DIV/0! | J | 0 | 0 | 2,415 | 0 | 0 | 518 | 0 | 0 | 574 | |
| ICMA | 15 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | J | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Health Insurance | 25 | 0 | 0 | 1,442 | 8,649 | 8,649 | #DIV/0! | J | 0 | 991 | 5,956 | 0 | 212 | 1,276 | 0 | 238 | 1,417 | |
| Health Reimb. Arrangement | 26 | 0 | 0 | 0 | 1,400 | 1,400 | #DIV/0! | J | 0 | 0 | 964 | 0 | 0 | 207 | 0 | 0 | 229 | |
| Workers Compensation | 30 | 559 | 517 | 517 | 1,220 | 703 | 135.98% | J | 356 | 356 | 840 | 76 | 76 | 180 | 85 | 85 | 200 | |
| Unemployment Comp | 35 | 0 | 0 | 0 | 202 | 202 | #DIV/0! | J | 0 | 0 | 139 | 0 | 0 | 30 | 0 | 0 | 33 | |
| TRAINING & TRAVEL 10 | | | | | | | | | | | | | | | | | | |
| Local Mileage | 01 | 326 | 650 | 158 | 500 | (150) | -23.08% | J | 447 | 109 | 344 | 96 | 23 | 74 | 107 | 26 | 82 | |
| Training | 05 | 360 | 1,501 | 75 | 1,000 | (501) | -33.38% | J | 1,032 | 52 | 689 | 221 | 11 | 148 | 248 | 12 | 164 | |
| SUPPLIES & REPAIRS 15 | | | | | | | | | | | | | | | | | | |
| General Supplies | 01 | 994 | 800 | 1,045 | 950 | 150 | 18.75% | J | 550 | 718 | 654 | 118 | 154 | 140 | 132 | 172 | 156 | |
| Contract & Services 45 | | | | | | | | | | | | | | | | | | |
| Assessment Review | 40 | 2,600 | 5,300 | 0 | 0 | (5,300) | -100.00% | I | 5,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER EXPENSES 60 | | | | | | | | | | | | | | | | | | |
| Association Dues | 10 | 0 | 400 | 60 | 100 | (300) | -75.00% | J | 275 | 41 | 69 | 59 | 9 | 15 | 66 | 10 | 16 | |
| Planning Board | 30 | 0 | 300 | 0 | 300 | 0 | 0.00% | I | 100 | 0 | 100 | 100 | 0 | 100 | 100 | 0 | 100 | |
| Zoning Board | 35 | 95 | 300 | 318 | 300 | 0 | 0.00% | I | 100 | 318 | 100 | 100 | 0 | 100 | 100 | 0 | 100 | |
| TOTAL PROPERTY SERVICES | | 23,606 | 43,202 | 25,524 | 55,563 | 12,361 | 28.61% | | 30,747 | 17,245 | 37,638 | 5,739 | 3,759 | 8,358 | 6,717 | 4,521 | 9,567 | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | Ind | 6,500 | 1,318 | 1,200 | 550 | 350 | 550 | 900 | 700 | 900 |
| | | | | | | | | | Joint | 24,247 | 15,927 | 36,438 | 5,189 | 3,409 | 7,808 | 5,817 | 3,821 | 8,667 |

PUBLIC SAFETY DEPARTMENT

| Dept. X25 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|------------------------------------|---------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|-------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | |
| | | | | | | | | | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% | |
| PERSONNEL EXPENSES 01 | | | | | | | | | | | | | | | | | | |
| Animal Control Officer | 65 | 3,676 | 3,731 | 3,731 | 4,000 | 269 | 7.21% | J | 2,566 | 2,566 | 2,755 | 549 | 549 | 590 | 616 | 616 | 655 | |
| EMPLOYEE COSTS 05 | | | | | | | | | | | | | | | | | | |
| FICA | 01 | 228 | 231 | 231 | 248 | 17 | 7.21% | J | 159 | 159 | 171 | 34 | 34 | 37 | 38 | 38 | 41 | |
| Medicare | 05 | 53 | 54 | 54 | 58 | 4 | 7.21% | J | 37 | 37 | 40 | 8 | 8 | 9 | 9 | 9 | 10 | |
| Workers Compensation | 44 | 44 | 40 | 40 | 75 | 35 | 87.50% | J | 28 | 28 | 52 | 6 | 6 | 11 | 7 | 7 | 12 | |
| TRAINING & TRAVEL 10 | | | | | | | | | | | | | | | | | | |
| Local Mileage | 01 | 410 | 600 | 145 | 600 | 0 | 0.00% | J | 413 | 100 | 413 | 88 | 21 | 89 | 99 | 24 | 98 | |
| Training | 05 | 50 | 501 | 0 | 500 | (1) | -0.20% | J | 345 | 0 | 344 | 74 | 0 | 74 | 83 | 0 | 82 | |
| SUPPLIES & REPAIRS 15 | | | | | | | | | | | | | | | | | | |
| General Supplies | 01 | 55 | 456 | 0 | 250 | (206) | -45.18% | J | 314 | 0 | 172 | 67 | 0 | 37 | 75 | 0 | 41 | |
| CONTRACTS & SERVICES 45 | | | | | | | | | | | | | | | | | | |
| Ambulance Services | 40 | 34,776 | 32,672 | 32,672 | 32,672 | 1 | 0.00% | I | 22,402 | 22,402 | 22,402 | 4,888 | 5,011 | 4,888 | 5,785 | 5,258 | 5,382 | |
| Humane Society | 55 | 5,398 | 5,400 | 5,400 | 5,400 | 0 | 0.00% | I | 3,702 | 3,702 | 3,702 | 808 | 808 | 808 | 890 | 890 | 890 | |
| OTHER EXPENSES 60 | | | | | | | | | | | | | | | | | | |
| Association Dues | 10 | 35 | 82 | 35 | 35 | (47) | -57.32% | J | 56 | 24 | 24 | 12 | 5 | 5 | 14 | 6 | 6 | |
| Street Lights | 40 | 5,907 | 8,000 | 852 | 2,000 | (6,000) | -75.00% | I | 8,000 | 852 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| School Safety Lights | 45 | 651 | 1,000 | 514 | 900 | (100) | -10.00% | J | 688 | 354 | 620 | 147 | 76 | 133 | 165 | 85 | 147 | |
| Pedestrian Safety | 60 | 0 | 1,200 | 0 | 600 | (600) | -50.00% | I | 1,200 | 0 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PUBLIC SAFETY | | 51,283 | 53,967 | 43,675 | 47,338 | (6,629) | -12.28% | | 39,909 | 30,224 | 33,294 | 6,682 | 6,518 | 6,680 | 7,780 | 6,932 | 7,364 | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | Ind | 35,304 | 26,956 | 28,704 | 5,696 | 5,819 | 5,696 | 6,675 | 6,148 | 6,272 |
| | | | | | | | | | Joint | 4,605 | 3,268 | 4,590 | 986 | 699 | 984 | 1,105 | 784 | 1,092 |

Towns of Mapleton, Castle Hill & Chapman 2021 Department Budget

COMMUNITY SERVICES

| Dept. X35 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|--|-----------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|--------------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | |
| | | | | | | | | | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% | |
| CONTRACTS & SERVICES | 45 | | | | | | | | | | | | | | | | | |
| NMDC | 45 | 4,878 | 4,816 | 4,816 | 4,710 | (106) | -2.20% | I | 3,891 | 3,891 | 3,799 | 0 | 0 | 0 | 925 | 925 | 911 | |
| Mapleton Sewer District Cemetery/Gazebo | 60 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% | I | 5,000 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (Henco)(Worth)(Castle Hill) | 70 | 3,250 | 4,000 | 3,250 | 4,000 | 0 | 0.00% | I | 3,000 | 2,250 | 3,000 | 500 | 500 | 500 | 500 | 500 | 500 | |
| Homeless Serv of Aroostook | 80 | 4,262 | 4,262 | 4,262 | 4,262 | 1 | 0.01% | I | 2,922 | 2,922 | 2,922 | 638 | 638 | 638 | 702 | 702 | 702 | |
| Local Veteran's Graves | 85 | 205 | 400 | 0 | 400 | 0 | 0.00% | I | 200 | 0 | 200 | 100 | 0 | 100 | 100 | 0 | 100 | |
| Central Aroostook Chamber | 90 | 450 | 450 | 450 | 450 | 0 | 0.00% | I | 350 | 350 | 350 | 0 | 0 | 0 | 100 | 100 | 100 | |
| Maine Municipal Association | 95 | 5,683 | 5,762 | 5,762 | 5,762 | 0 | 0.00% | I | 2,688 | 2,688 | 2,688 | 1,510 | 1,510 | 1,510 | 1,564 | 1,564 | 1,564 | |
| OTHER EXPENSES | 60 | | | | | | | | | | | | | | | | | |
| Community Improvements | 50 | 981 | 4,300 | 2,376 | 2,800 | (1,500) | -34.88% | I | 1,800 | 876 | 1,800 | 2,000 | 1,500 | 500 | 500 | 0 | 500 | |
| Recreational Trails(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 | |
| Non-Resident Fees | 56 | 200 | 0 | 0 | 0 | 0 | #DIV/0! | I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| YEARLY CONTRIBUTIONS | 70 | | | | | | | | | | | | | | | | | |
| Mapleton*Castle Hill*Chapman Senior Citizens | 05 | 850 | 850 | 850 | 850 | 0 | 0.00% | I | 581 | 581 | 581 | 131 | 131 | 131 | 138 | 138 | 138 | |
| 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 | 580 | 640 | 640 | 640 | 0 | 0.00% | J | 440 | 400 | 441 | 94 | 150 | 94 | 106 | 90 | 105 | |
| ACAP | 25 | 569 | 634 | 634 | 569 | (65) | -10.25% | I | 436 | 390 | 390 | 93 | 150 | 85 | 105 | 94 | 94 | |
| 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 | 1,787 | 2,000 | 2,000 | 2,000 | 0 | 0.00% | I | 1,500 | 1,500 | 1,500 | 500 | 500 | 500 | 0 | 0 | 0 | |
| Chapman Ridge Runners | 55 | 536 | 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 | 448 | 96 | 96 | 96 | 107 | 107 | 106 | |
| M & M Soup Kitchen | 80 | 200 | 200 | 200 | 200 | 0 | 0.00% | I | 100 | 100 | 100 | 50 | 50 | 50 | 50 | 50 | 50 | |
| Scouts | 85 | 700 | 700 | 350 | 350 | (350) | -50.00% | I | 400 | 200 | 200 | 150 | 75 | 75 | 150 | 75 | 75 | |
| Gift | 90 | 0 | 300 | 300 | 300 | 0 | 0.00% | I | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| Castle Hill Grange Hall | 91 | 300 | 800 | 800 | 800 | 0 | 0.00% | I | 0 | 0 | 0 | 800 | 800 | 800 | 0 | 0 | 0 | |
| Northern Maine Veteran's Cemetery | 97 | 200 | 200 | 200 | 200 | 0 | 0.00% | I | 100 | 100 | 100 | 50 | 100 | 50 | 50 | 0 | 50 | |
| Mapleton Daze | 98 | 500 | 500 | 500 | 500 | 0 | 0.00% | I | 500 | 500 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL COMMUNITY SERVICES | | 36,082 | 41,614 | 38,189.38 | 39,593 | (2,021) | -4.86% | | 27,205 | 25,045 | 26,868 | 7,212 | 6,699 | 5,629 | 7,196 | 6,445 | 7,095 | |
| | | | | | | | | | Ind | 26,318 | 24,198 | 25,980 | 7,022 | 6,454 | 5,439 | 6,984 | 6,248 | 6,884 |
| | | | | | | | | | Joint | 887 | 847 | 888 | 190 | 246 | 190 | 213 | 197 | 211 |

GENERAL ASSISTANCE

| Dept. X40 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|---------------------------------|-----------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|---------------------------|----------------------------|----------------------------|---------------------------|----------------------------|----------------------------|---------------------------|----------------------------|--------------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual Expense | 2021 Proposed Budget | |
| | | | | | | | | | | | | | | | | | | |
| HEATING ASSISTANCE | 50 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | | 230 | 2,200 | 340 | 2,200 | 0 | 0.00% | I | 1,500 | 0 | 1,500 | 500 | 0 | 500 | 200 | 340 | 200 | |
| FOOD ASSISTANCE | 51 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | 1-99 | 0 | 1,050 | 0 | 1,050 | 0 | 0.00% | I | 750 | 0 | 750 | 100 | 0 | 100 | 200 | 0 | 200 | |
| HOUSING ASSISTANCE | 52 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | 1-99 | 0 | 7,000 | 0 | 7,000 | 0 | 0.00% | I | 6,500 | 0 | 6,500 | 100 | 0 | 100 | 400 | 0 | 400 | |
| ELECTRIC ASSISTANCE | 53 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | 1-99 | 0 | 1,550 | 0 | 1,550 | 0 | 0.00% | I | 1,250 | 0 | 1,250 | 100 | 0 | 100 | 200 | 0 | 200 | |
| HOUSEHOLD & PERSONAL | 54 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | 1-99 | 0 | 1,300 | 0 | 1,300 | 0 | 0.00% | I | 1,000 | 0 | 1,000 | 100 | 0 | 100 | 200 | 0 | 200 | |
| OTHER GENERAL ASSIST. | 55 | | | | | | | | | | | | | | | | | |
| Clients 1-99 | 1-99 | 0 | 900 | 1,930 | 900 | 0 | 0.00% | I | 500 | 1,930 | 500 | 100 | 0 | 100 | 300 | 0 | 300 | |
| TOTAL GENERAL ASSISTANCE | | 230 | 14,000 | 2,270 | 14,000 | 0 | 0.00% | | 11,500 | 1,930 | 11,500 | 1,000 | 0 | 1,000 | 1,500 | 340 | 1,500 | |
| | | | | | | | | | Ind | 11,500 | 1,930 | 11,500 | 1,000 | 0 | 1,000 | 1,500 | 340 | 1,500 |
| | | | | | | | | | Joint | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Towns of Mapleton, Castle Hill & Chapman 2021 Department Budget

RESERVE ACCOUNTS

| Dept. X45 | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|-------------------------------|-----------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|--------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | |
| | | | | | | | | | Administrative % | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% |
| | | | | | | | | | Ownership % | 60.0% | 60.0% | 60.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% |
| | | | | | | | | | Highway % | 51.8% | 51.8% | 51.76% | 23.0% | 23.0% | 23.01% | 25.2% | 25.2% | 25.23% |
| RESERVE ACCOUNTS | 75 | | | | | | | | | | | | | | | | | |
| Highway Equipment | 01 | 56,000 | 59,000 | 59,000 | 70,000 | 11,000 | 18.64% | J | 30,562 | 30,562 | 36,229 | 13,570 | 13,570 | 16,109 | 14,868 | 14,868 | 17,661 | |
| Local Road Improvement | 05 | 237,647 | 241,200 | 241,200 | 266,136 | 24,936 | 10.34% | I | 135,107 | 135,107 | 148,986 | 46,093 | 46,093 | 50,799 | 60,000 | 60,000 | 66,351 | |
| Comprehensive Planning | 10 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% | J | 689 | 689 | 689 | 146 | 146 | 148 | 165 | 165 | 164 | |
| Vital Records Preservation | 12 | 0 | 3,951 | 3,951 | 3,955 | 4 | 0.10% | I | 1,302 | 1,302 | 1,305 | 1,285 | 1,285 | 1,285 | 1,364 | 1,364 | 1,365 | |
| Office/Computer Reserve | 15 | 2,350 | 2,350 | 2,350 | 6,260 | 3,910 | 166.38% | J | 1,619 | 1,619 | 4,311 | 343 | 343 | 924 | 388 | 388 | 1,025 | |
| Municipal Building Reserve | 20 | 6,150 | 6,150 | 6,150 | 9,000 | 2,850 | 46.34% | J | 3,690 | 3,690 | 5,400 | 1,230 | 1,230 | 1,800 | 1,230 | 1,230 | 1,800 | |
| Employee Benefits Reserve | 25 | 301 | 301 | 301 | 2,912 | 2,611 | 867.44% | J | 207 | 207 | 2,005 | 44 | 44 | 430 | 50 | 50 | 477 | |
| Recreation Reserve | 30 | 8,500 | 7,501 | 7,501 | 7,500 | (1) | -0.01% | J | 5,168 | 5,168 | 5,165 | 1,095 | 1,095 | 1,107 | 1,238 | 1,238 | 1,228 | |
| Fire Department Reserve | 35 | 43,000 | 43,000 | 43,000 | 44,000 | 1,000 | 2.33% | J | 29,627 | 29,627 | 30,300 | 6,278 | 6,278 | 6,493 | 7,095 | 7,095 | 7,207 | |
| Assessing Reserve | 40 | 501 | 500 | 500 | 500 | 0 | 0.00% | J | 345 | 345 | 344 | 73 | 73 | 74 | 83 | 83 | 82 | |
| ReEvaluation Reserve | 41 | 0 | 0 | 0 | 13,778 | 13,778 | #DIV/0! | I | 0 | 0 | 5,344 | 0 | 0 | 4,231 | 0 | 0 | 4,203 | |
| Legal (Individual Town) | 45 | 750 | 12,926 | 12,926 | 1,240 | (11,686) | -90.41% | I | 4,552 | 4,552 | 1,120 | 2,838 | 2,838 | 0 | 5,536 | 5,536 | 120 | |
| Legal (Joint Expense) | 46 | 0 | 6,322 | 6,322 | 992 | (5,330) | -84.31% | J | 4,332 | 4,332 | 683 | 940 | 940 | 146 | 1,050 | 1,050 | 162 | |
| LED Street Light Maintenance | 47 | 0 | 2,580 | 2,580 | 2,580 | 0 | 0.00% | I | 2,580 | 2,580 | 2,580 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL RESERVE ACCOUNTS | | 356,199 | 386,781 | 386,781 | 429,853 | 43,072 | 11.14% | | 219,780 | 219,780 | 244,461 | 73,935 | 73,935 | 83,545 | 93,067 | 93,067 | 101,847 | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | Ind | 143,541 | 143,541 | 159,335 | 50,216 | 50,216 | 56,315 | 66,900 | 66,900 | 72,039 |
| | | | | | | | | | Joint | 76,239 | 76,239 | 85,126 | 23,719 | 23,719 | 27,230 | 26,167 | 26,167 | 29,808 |

REVENUES

| | Acct. # | 2019 Combined Actual | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | \$ of Budget Change | % of Budget Change | Expd. Type I or J | MAPLETON | | | CASTLE HILL | | | CHAPMAN | | | |
|-------------------------------|-----------|----------------------------|----------------------------|------------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|----------------------------|---------|
| | | | | | | | | | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | 2020 Approved Budget | 2020 Actual 12/31/2020 | 2021 Proposed Budget | |
| | | | | | | | | | Administrative % | 68.8% | 68.8% | 68.86% | 14.7% | 14.7% | 14.76% | 16.5% | 16.5% | 16.38% |
| | | | | | | | | | Highway % | 51.8% | 51.8% | 51.8% | 23.0% | 23.0% | 23.0% | 25.2% | 25.2% | 25.2% |
| GENERAL GOVERNMENT | 01 | | | | | | | | | | | | | | | | | |
| Motor Vehicle Excise | 01 | 743,046 | 675,690 | 711,187 | 685,676 | 9,986 | 1.48% | I | 497,304 | 531,432 | 504,654 | 68,304 | 71,447 | 69,313 | 110,082 | 108,307 | 111,709 | |
| Watercraft Excise | 05 | 3,199 | 3,170 | 3,221 | 3,143 | (27) | -0.85% | I | 2,208 | 2,347 | 2,189 | 368 | 303 | 365 | 594 | 572 | 589 | |
| Motor Vehicle Agent Fee | 10 | 11,994 | 11,505 | 16,966 | 11,536 | 31 | 0.27% | I | 8,005 | 11,810 | 8,026 | 1,371 | 2,209 | 1,375 | 2,129 | 2,947 | 2,135 | |
| Town Clerk Receipts | 15 | 5,361 | 5,622 | 4,809 | 5,490 | (132) | -2.35% | I | 3,745 | 3,013 | 3,657 | 923 | 884 | 901 | 954 | 912 | 932 | |
| Weapons Permits | 20 | 135 | 200 | 102 | 191 | (9) | -4.50% | I | 200 | 102 | 191 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bear Bait Revenue | 21 | 1,820 | 1,240 | 1,820 | 1,233 | (7) | -0.56% | I | 0 | 0 | 0 | 1,000 | 1,100 | 1,000 | 240 | 720 | 233 | |
| Supplemental Tax Revenue | 30 | 0 | 140 | 0 | 0 | (140) | -100.00% | I | 100 | 0 | 0 | 20 | 0 | 0 | 20 | 0 | 0 | |
| Lien Cost Recovery | 35 | 5,229 | 6,040 | 6,567 | 6,035 | (5) | -0.08% | I | 3,689 | 3,837 | 3,686 | 1,366 | 1,807 | 1,365 | 985 | 923 | 984 | |
| Interest Earned | 40 | 12,492 | 6,930 | 6,812 | 6,772 | (158) | -2.28% | I | 4,227 | 3,878 | 4,130 | 1,545 | 1,353 | 1,510 | 1,158 | 1,581 | 1,132 | |
| Interest Charged | 45 | 12,204 | 12,229 | 15,645 | 12,428 | 199 | 1.63% | I | 7,787 | 9,483 | 7,914 | 2,108 | 3,058 | 2,142 | 2,334 | 3,103 | 2,372 | |
| State Revenue Sharing | 50 | 138,355 | 107,133 | 202,072 | 140,764 | 33,631 | 31.39% | I | 71,175 | 136,308 | 95,381 | 26,459 | 28,942 | 19,873 | 19,499 | 36,821 | 25,510 | |
| Snowmobile Reg. Reimburse. | 55 | 2,324 | 2,344 | 246 | 2,349 | 5 | 0.21% | I | 1,510 | 0 | 1,513 | 320 | 0 | 321 | 514 | 246 | 515 | |
| Tree Growth Reimbursement | 60 | 23,473 | 19,814 | 21,413 | 21,840 | 2,026 | 10.23% | I | 2,564 | 2,932 | 2,991 | 6,558 | 7,390 | 7,538 | 10,692 | 11,090 | 11,311 | |
| Veterans Reimbursement | 65 | 1,160 | 1,214 | 1,203 | 1,183 | (31) | -2.55% | I | 795 | 764 | 751 | 224 | 233 | 229 | 195 | 206 | 203 | |
| Stumpage Revenue | 75 | 238,250 | 140,467 | 163,000 | 154,825 | 14,358 | 10.22% | I | 0 | 0 | 0 | 60,000 | 58,000 | 85,000 | 80,467 | 105,000 | 69,825 | |
| Miscellaneous Revenue | 99 | 1,294 | 3,349 | 2,250 | 1,992 | (1,357) | -40.52% | I | 2,382 | 1,824 | 1,417 | 245 | 218 | 146 | 722 | 208 | 429 | |
| HIGHWAY DEPARTMENT | 05 | | | | | | | | | | | | | | | | | |
| Expense Reimbursement | 05 | 431 | 290 | 162 | 301 | 11 | 3.79% | J | 150 | 84 | 156 | 67 | 37 | 69 | 73 | 41 | 76 | |
| Wade Contract | 10 | 0 | 2,500 | 2,500 | 2,500 | 0 | 0.00% | J | 1,294 | 1,294 | 1,294 | 575 | 575 | 575 | 631 | 631 | 631 | |
| LRAP (Formerly URIP) | 15 | 72,636 | 70,000 | 67,872 | 63,022 | (6,978) | -9.97% | I | 37,000 | 35,864 | 33,301 | 14,500 | 14,300 | 13,278 | 18,500 | 17,708 | 16,443 | |
| FIRE DEPARTMENT | | | | | | | | | | | | | | | | | | |
| Expense Reimbursement | 01 | 88 | 290 | 5 | 100 | (190) | -65.52% | J | 199 | 3 | 69 | 43 | 1 | 15 | 48 | 1 | 16 | |
| T11R4 Fire Contract | 05 | 11,628 | 11,660 | 11,660 | 11,656 | (4) | -0.03% | J | 8,020 | 8,020 | 8,027 | 1,716 | 1,716 | 1,720 | 1,924 | 1,924 | 1,909 | |
| RECREATION DEPARTMENT | 15 | | | | | | | | | | | | | | | | | |
| Participant Fees | 01 | 5,082 | 5,075 | 3,638 | 5,075 | 0 | 0.00% | J | 3,491 | 2,502 | 3,495 | 747 | 536 | 749 | 837 | 600 | 831 | |
| Sponsorships | 05 | 2,822 | 1,089 | 1,250 | 1,089 | 0 | 0.00% | J | 749 | 860 | 750 | 160 | 184 | 161 | 180 | 206 | 178 | |
| Other Revenue | 20 | 220 | 145 | 0 | 0 | (145) | -100.00% | J | 100 | 0 | 0 | 21 | 0 | 0 | 24 | 0 | 0 | |
| Indoor Swimming Registrations | 25 | 1,000 | 2,033 | 0 | 0 | (2,033) | -100.00% | J | 1,398 | 0 | 0 | 299 | 0 | 0 | 335 | 0 | 0 | |
| Soccer Registrations | 30 | 1,445 | 1,400 | 1,540 | 1,500 | 100 | 7.14% | J | 963 | 1,059 | 1,033 | 206 | 227 | 221 | 231 | 254 | 246 | |
| PROPERTY SERVICES | 20 | | | | | | | | | | | | | | | | | |
| Building Permit Revenue | 01 | 8,563 | 5,101 | 8,655 | 7,295 | 2,194 | 43.01% | I | 3,508 | 6,550 | 5,121 | 751 | 1,460 | 858 | 842 | 645 | 1,316 | |
| Land Use Revenue | 05 | 40 | 104 | 60 | 75 | (29) | -27.88% | I | 72 | 60 | 65 | 15 | 0 | 0 | 17 | 0 | 10 | |
| Plumbing Permit Revenue | 10 | 1,373 | 1,600 | 1,886 | 1,733 | 133 | 8.31% | I | 1,100 | 1,200 | 1,197 | 236 | 218 | 188 | 264 | 468 | 348 | |
| PUBLIC SAFETY | 25 | | | | | | | | | | | | | | | | | |
| Late Dog Fees | 01 | 2,629 | 1,501 | 2,323 | 2,182 | 681 | 45.37% | I | 1,032 | 2,048 | 1,619 | 221 | 150 | 219 | 248 | 125 | 344 | |
| GENERAL ASSISTANCE | 40 | | | | | | | | | | | | | | | | | |
| State Reimbursement | 01 | 0 | 950 | 634 | 9,800 | 8,850 | 931.58% | I | 653 | 634 | 8,050 | 140 | 0 | 700 | 157 | 0 | 1,050 | |
| TOTAL REVENUE ACCOUNTS | | 1,308,291 | 1,100,825 | 1,259,496 | 1,161,785 | 60,960 | 5.54% | | 665,420 | 767,908 | 700,676 | 190,509 | 196,348 | 209,831 | 254,896 | 295,240 | 251,277 | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | Ind | 649,056 | 754,086 | 685,853 | 186,674 | 193,073 | 206,321 | 250,613 | 291,583 | 247,390 |
| | | | | | | | | | Joint | 16,364 | 13,822 | 14,823 | 3,835 | 3,276 | 3,510 | 4,283 | 3,657 | 3,888 |