

Towns of Mapleton, Castle Hill & Chapman 2026 BUDGET - FINAL

Mapleton 03/16/2026
Castle Hill 03/17/2026
Chapman 03/23/2026

	MAPLETON				CASTLE HILL				CHAPMAN			
	2025 Budget	2025 Actual Expense	2026 Proposed Budget	Budget Difference	2025 Budget	2025 Actual Expense	2026 Proposed Budget	Budget Difference	2025 Budget	2025 Actual Expense	2026 Proposed Budget	Budget Difference
General Government	397,967	394,271	432,757	34,789	84,765	84,373	92,377	7,611	107,516	103,726	116,189	8,673
Highway Department	345,236	344,854	366,178	20,942	151,787	151,619	160,994	9,207	166,382	166,198	176,475	10,093
Fire Department	122,490	114,870	123,885	1,395	23,964	22,474	24,237	273	51,715	49,069	52,988	1,272
Recreation Department	51,875	54,315	55,512	3,637	10,149	10,626	10,861	712	12,744	13,344	13,638	893
Property Services Department	49,447	49,237	53,446	3,999	9,852	9,937	10,722	871	12,668	12,325	13,733	1,066
Public Safety	139,207	140,911	179,003	39,796	27,030	26,931	34,514	7,484	35,449	35,335	45,310	9,861
Community Services	25,722	27,041	27,876	2,154	3,879	3,651	4,243	364	6,096	5,878	6,677	581
General Assistance	11,500	130	11,500	0	1,000	0	1,000	0	1,500	0	1,500	0
Reserve Accounts	365,578	382,232	386,794	21,216	80,101	87,423	85,513	5,412	103,946	111,971	106,483	2,537
TOTAL MUNICIPAL APPROPRIATIONS:	1,509,023	1,507,861	1,636,951	127,929	392,528	397,033	424,462	31,934	498,016	497,845	532,992	34,976

MUNICIPAL REVENUES:

Revenues	1,077,550	1,111,422	1,097,442	19,892	224,953	255,004	235,917	10,964	294,316	337,798	309,777	15,462
Estimated Surplus use	65,000	65,000	85,000	20,000	60,000	60,000	60,000	0	60,000	60,000	60,000	0
LESS TOTAL REVENUES:	1,142,550	1,176,422	1,182,442	39,892	284,953	315,004	295,917	10,964	354,316	397,798	369,777	15,462
NET COMMITMENT FOR MUNICIPAL	366,473	331,439	454,510	88,037	107,575	82,029	128,545	20,971	143,700	100,048	163,215	19,514

SCHOOL TAX

MSAD No. 1 Jan-Jun	820,227	820,227	864,376	44,149	169,362	169,362	175,665	6,303	192,051	192,051	198,847	6,796
MSAD No. 1 Jul-Dec (5% Increase)	864,376	864,376	907,595	43,219	175,665	175,665	184,448	8,783	198,847	198,847	208,789	9,942
NET COMMITMENT FOR SCHOOL	1,684,603	1,684,603	1,771,971	87,368	345,027	345,027	360,113	15,086	390,898	390,898	407,636	16,738

COUNTY TAX

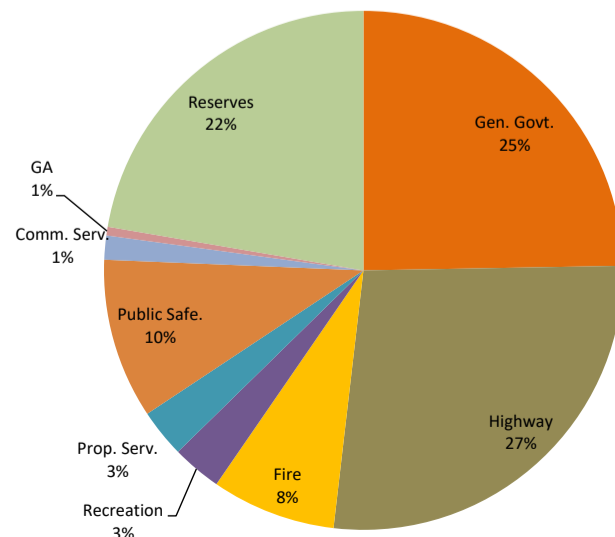
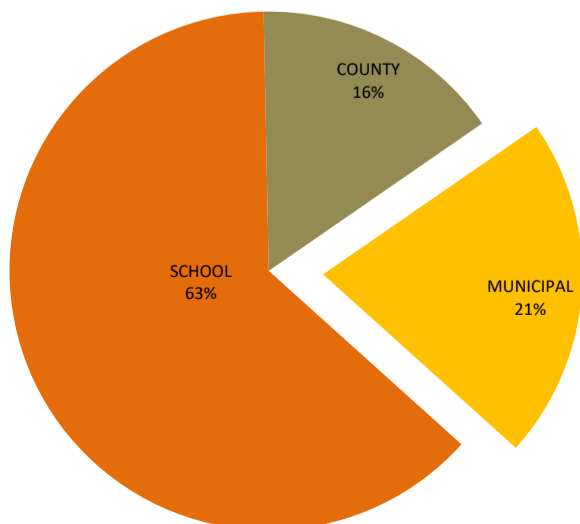
NET COMMITMENT FOR COUNTY	391,735	391,735	462,326	70,591	74,762	74,762	88,234	13,472	83,331	83,331	98,348	15,017
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MUNICIPAL TAX RATE CALCULATION

	MAPLETON				CASTLE HILL				CHAPMAN			
	2025 Mil Rate	2025 Actual	2026 Proposed	Budget Difference	2025 Mil Rate	2025 Actual	2026 Proposed	Budget Difference	2025 Mil Rate	2025 Actual	2026 Proposed	Budget Difference
TOTAL TAXABLE VALUATION	174,939,695	174,939,695	174,939,695	0	36,387,730	36,387,730	36,387,730	0	41,660,500	41,660,500	41,660,500	0
Homestead Exempt Reimb Value	11,089,464	11,089,464	11,089,464	0	2,508,000	2,508,000	2,508,000	0	3,051,476	3,051,476	3,051,476	0
BETE Reimbursement Value	6,286,779	6,286,779	6,286,779	0	27,890	27,890	27,890	0	126,484	126,484	126,484	0
Total Valuation Base	192,315,938	192,315,938	192,315,938	0	38,923,620	38,923,620	38,923,620	0	44,838,460	44,838,460	44,838,460	0
ASSESSMENTS												
County Tax	391,735	391,735	462,326	70,591	74,762	74,762	88,234	13,472	83,331	83,331	98,348	15,017
Municipal Appropriation	1,509,023	1,507,861	1,636,951	127,929	392,528	397,033	424,462	31,934	498,016	497,845	532,992	34,976
TIF Finance Plan Amount	0	0	0	0	0	0	0	0	0	0	0	0
School Educational Appropriations	1,684,603	1,684,603	1,771,971	87,368	345,027	345,027	360,113	15,086	390,898	390,898	407,636	16,738
TOTAL ASSESSMENTS	3,585,361	3,584,199	3,871,248	285,887	812,317	816,822	872,809	60,492	972,245	972,074	1,038,976	66,731
ALLOWABLE DEDUCTIONS												
State Municipal Revenue Sharing	251,930	274,754	275,000	23,070	60,765	68,919	66,394	5,629	81,994	95,497	92,089	10,095
Other Revenues	890,620	901,668	907,442	16,822	224,188	246,085	229,523	5,335	272,322	302,301	277,688	5,367
TOTAL DEDUCTIONS	1,142,550	1,176,422	1,182,442	39,892	284,953	315,004	295,917	10,964	354,316	397,798	369,777	15,462
NET Raised by local property tax	2,442,811	2,407,778	2,688,807	245,996	527,364	501,818	576,892	49,529	617,929	574,277	669,198	51,269
PLUS Estimated Overlay	57,296	75,658	3,616	(53,680)	17,567	35,980	1,124	(16,443)	9,809	40,681	3,378	(6,431)
LESS Homestead Reimbursement	(144,163)	(127,455)	(155,252)	(11,089)	(35,112)	(27,978)	(37,244)	(2,132)	(42,721)	(29,927)	(45,772)	(3,051)
LESS BETE Reimbursement	(81,728)	(81,765)	(88,015)	(6,287)	(390)	(392)	(414)	(24)	(1,771)	(1,783)	(1,897)	(126)
TAX FOR COMMITMENT	2,274,216	2,274,216	2,449,156	174,940	509,428	509,428	540,358	30,930	583,247	583,247	624,908	41,661

Mil Rate = Total Tax for Commitment ÷ Total Taxable Valuation

	2025 Budget	2025 Actual	2026 Proposed	Budget Difference	2025 Budget	2025 Actual	2026 Proposed	Budget Difference	2025 Budget	2025 Actual	2026 Proposed	Budget Difference
Each Dime =	13.00	13.00	14.00	1.00	14.00	14.00	14.85	0.85	14.00	14.00	15.00	1.00
County	\$18,791		\$19,206	414.91	\$3,767		\$3,885	117.91	\$4,414		\$4,461	47.54
Municipal	2.08		2.41	0.32	1.98		2.27	0.29	1.89		2.20	0.32
School	1.95		2.37	0.42	2.86		3.31	0.45	3.26		3.66	0.40
	8.97		9.23	0.26	9.16		9.27	0.11	8.86		9.14	0.28



Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET -FINAL

GENERAL GOVERNMENT

Dept. X01	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
PERSONNEL EXPENSES 01									69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%	
Town Manager Salary	01	78,275	81,446	81,368	89,591	8,145	10.00%	J	56,508	56,454	62,159	11,055	11,045	12,161	13,882	13,869	15,271	
Clerical Salaries	05	185,274	194,308	193,822	208,261	13,953	7.18%	J	134,813	134,475	144,494	26,375	26,309	28,269	33,120	33,037	35,498	
Selectmen Stipends	25	14,196	16,072	12,161	16,072	0	0.00%	I	5,740	3,801	5,740	2,800	2,268	2,800	7,532	6,092	7,532	
Election Salaries	35	8,575	7,600	4,566	8,022	422	5.55%	I	2,831	2,129	2,980	2,384	1,287	2,521	2,384	1,149	2,521	
EMPLOYEE COSTS 05																		
FICA	01	880	1,470	754	1,494	24	1.63%	I	1,020	523	1,037	200	102	203	251	129	255	
Medicare	05	3,866	4,342	3,996	4,668	326	7.51%	I	3,013	2,772	3,239	589	542	634	740	681	796	
Maine State Retirement	10	26,644	27,300	27,133	30,381	3,081	11.29%	J	18,941	18,825	21,079	3,706	3,683	4,124	4,653	4,625	5,178	
ICMA	15	4,531	7,235	5,761	8,983	1,748	24.16%	J	5,020	3,997	6,232	982	782	1,219	1,233	982	1,531	
Health Insurance	25	79,535	86,103	79,551	93,852	7,749	9.00%	J	59,739	55,193	65,115	11,688	10,798	12,739	14,676	13,560	15,997	
Health Reimb. Arrangement	26	4,750	1,814	1,814	11,322	9,508	524.15%	J	1,259	1,259	7,855	246	246	1,537	309	309	1,930	
Workers Compensation	30	999	833	810	1,194	361	43.34%	I	578	562	828	113	110	162	142	138	204	
Unemployment Comp	35	929	1,188	1,128	1,188	0	0.00%	J	824	783	824	161	153	161	202	192	202	
Paid Family Medical Leave		0	1,497	2,855	3,219	1,722	115.01%	J	1,039	1,981	2,233	203	388	437	255	487	549	
TRAINING & TRAVEL 10																		
Local Mileage	01	376	625	824	625	0	0.00%	J	430	572	434	86	112	85	109	140	107	
Training	05	8,258	7,800	9,325	7,800	0	0.00%	J	5,412	6,470	5,412	1,059	1,266	1,059	1,330	1,589	1,330	
SUPPLIES & REPAIRS 15																		
General Supplies	01	11,538	10,750	11,258	11,400	650	6.05%	J	7,458	7,811	7,909	1,459	1,528	1,547	1,832	1,919	1,943	
Postage	10	7,373	7,400	7,331	7,500	100	1.35%	J	5,134	5,086	5,204	1,004	995	1,018	1,261	1,250	1,278	
Election Supplies	70	2,130	2,200	1,986	2,200	0	0.00%	I	1,200	1,077	1,200	500	477	500	500	432	500	
NEW EQUIPMENT 20																		
Office Equipment	01	4,008	5,320	6,283	5,820	500	9.40%	J	3,691	4,359	4,038	722	853	790	907	1,071	992	
COMMUNICATIONS 25																		
Telephone	01	2,157	3,300	3,876	3,588	288	8.73%	J	2,290	2,689	2,489	448	526	487	562	661	612	
Internet	10	1,089	1,080	990	1,080	0	0.00%	J	749	687	749	147	134	147	184	169	184	
Cell Phones	15	612	720	720	720	0	0.00%	J	500	500	500	99	98	98	125	123	123	
BUILDING EXPENSES 30																		
Heating Fuel	01	3,493	6,625	6,597	4,314	(2,311)	-34.88%	J	4,596	4,577	2,993	899	895	586	1,129	1,124	735	
Electricity	05	4,411	4,522	4,896	5,001	479	10.59%	J	3,137	3,397	3,470	614	665	679	771	835	852	
Insurance	10	1,574	1,700	1,658	1,741	41	2.41%	J	1,179	1,150	1,208	231	225	236	290	283	297	
Cleaning	15	12,088	11,630	12,363	12,150	520	4.47%	J	8,069	8,578	8,430	1,579	1,678	1,649	1,982	2,107	2,071	
Supplies/Repairs	20	3,207	2,000	2,030	2,000	0	0.00%	J	1,388	1,409	1,388	271	276	271	341	346	341	
Garbage Removal	30	650	744	716	864	120	16.13%	J	516	497	599	101	97	117	127	122	147	
Grounds Maintenance	39	2,625	2,700	2,700	2,700	0	0.00%	J	1,859	1,873	1,873	372	366	366	469	460	460	
COMPUTER EXPENSES 35																		
License Renewals	01	21,219	21,808	22,920	23,779	1,971	9.04%	J	15,131	15,902	16,498	2,960	3,111	3,228	3,717	3,907	4,053	
Maintenance	05	8,220	8,400	8,220	8,400	0	0.00%	J	5,828	5,703	5,828	1,140	1,116	1,140	1,432	1,401	1,432	
Website	10	250	460	450	460	0	0.00%	J	319	312	319	62	61	62	78	77	78	
CONTRACTS & SERVICES 45																		
Audit Services	10	10,000	14,900	14,700	15,000	100	0.67%	I	4,900	4,900	5,000	5,000	4,900	5,000	5,000	4,900	5,000	
Section 125 Agreement	11	385	385	385	385	0	0.00%	J	267	267	267	52	52	52	66	66	66	
Maine Municipal Association	95	6,391	6,391	6,676	6,676	285	4.46%	I	2,947	3,082	3,082	1,684	1,759	1,759	1,760	1,835	1,835	
HRA Fee	12	461	490	447	490	0	0.00%	J	340	310	340	67	61	67	84	76	84	
OTHER EXPENSES 60																		
Misc. Expenses	01	369	400	475	500	100	25.00%	J	278	330	347	54	65	68	68	81	85	
Recording Costs	05	3,558	3,150	3,919	4,000	850	26.98%	I	2,100	2,031	2,200	600	1,393	1,300	450	496	500	
Association Dues	10	858	945	991	989	44	4.66%	J	656	688	686	128	135	134	161	169	169	
Town Reports	15	1,727	2,000	2,036	2,000	0	0.00%	J	1,388	1,412	1,388	271	276	271	341	347	341	
Advertising	20	1,465	2,800	2,723	2,800	0	0.00%	I	1,700	1,652	1,700	550	529	550	550	542	550	
Tax Abatements	21	8,205	2,000	3,710	2,000	0	0.00%	I	1,000	2,252	1,000	500	1,457	500	500	0	500	
Early Tax Pmt Discounts 1%	22	19,465	14,000	14,007	14,000	0	0.00%	I	14,000	14,007	14,000	0	0	0	0	0	0	
INSURANCE 65																		
Public Officials Liability	01	4,165	4,498	4,386	4,606	108	2.40%	J	3,121	3,043	3,196	611	595	625	767	748	785	
Money/Securities/Theft Cover	02	1,013	1,094	1,067	1,120	26	2.38%	J	759	740	777	148	145	152	186	182	191	
Public Officials Bonding	03	574	652	574	685	33	5.06%	J	452	398	475	89	78	93	111	98	117	
General Liability	10	5,137	5,549	5,411	5,682	133	2.40%	J	3,850	3,754	3,942	753	735	771	946	922	968	
TOTAL GEN. GOVERNMENT		567,505	590,246	582,369	641,322	51,076	8.65%		397,967	394,271	432,757	84,765	84,373	92,377	107,516	103,726	116,189	
									Ind	40,450	38,227	41,177	14,807	14,715	15,766	19,667	16,256	19,988
									Joint	357,517	356,044	391,579	69,958	69,658	76,610	87,849	87,470	96,200

Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET - FINAL

HIGHWAY DEPARTMENT

Dept. X05	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									52.0%	52.0%	52.04%	22.9%	22.9%	22.88%	25.1%	25.1%	25.08%	
PERSONNEL EXPENSES 01																		
Road Commissioner Salary	10	68,171	71,022	71,867	73,860	2,838	4.00%	J	36,960	37,400	38,437	16,250	16,443	16,899	17,812	18,024	18,524	
Highway Salaries	15	162,965	175,249	179,535	183,626	8,377	4.78%	J	91,200	93,430	95,559	40,097	41,078	42,014	43,952	45,027	46,053	
EMPLOYEE COSTS 05																		
FICA	01	0	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0	
Medicare	05	3,474	3,586	3,923	3,734	148	4.13%	J	1,866	2,042	1,943	820	898	854	899	984	936	
Maine State Retirement	10	23,243	24,381	25,156	26,264	1,883	7.72%	J	12,688	13,091	13,668	5,578	5,756	6,009	6,115	6,309	6,587	
ICMA	15	4,949	5,030	6,563	8,033	3,003	59.70%	J	2,618	3,415	4,180	1,151	1,502	1,838	1,262	1,646	2,015	
Health Insurance	25	46,565	42,142	42,403	48,939	6,797	16.13%	J	21,931	22,067	25,468	9,642	9,702	11,197	10,569	10,635	12,274	
Health Reimb. Arrangement	26	1,072	3,730	3,729	2,113	(1,617)	-43.35%	J	1,941	1,941	1,100	853	853	483	935	935	530	
Workers Compensation	30	9,494	7,760	8,199	11,982	4,222	54.41%	J	4,038	4,267	6,235	1,775	1,876	2,741	1,946	2,056	3,005	
Unemployment Comp	35	744	950	903	950	0	0.00%	J	494	470	494	217	206	217	238	226	238	
Paid Family Medical Leave		0	1,237	2,627	2,575	1,338	108.16%	J	644	1,367	1,340	283	601	589	310	659	646	
TRAINING & TRAVEL 10																		
Training	05	2,788	2,000	447	2,200	200	10.00%	J	1,041	233	1,145	458	102	503	502	112	552	
Health & Safety Testing	25	579	1,200	331	1,200	0	0.00%	J	624	172	624	275	76	275	301	83	301	
SUPPLIES & REPAIRS 15																		
General Supplies	01	37,481	37,750	36,160	37,750	0	0.00%	J	19,645	18,818	19,645	8,637	8,273	8,637	9,468	9,069	9,468	
Gas, Grease, Oil	25	37,861	50,000	45,406	62,080	12,080	24.16%	J	26,020	23,629	32,306	11,440	10,389	14,204	12,540	11,388	15,570	
Culverts	30	8,492	10,000	9,265	12,000	2,000	20.00%	J	5,204	4,822	6,245	2,288	2,120	2,746	2,508	2,324	3,010	
Gravel	35	20,928	22,750	8,990	17,250	(5,500)	-24.18%	J	11,839	4,679	8,977	5,205	2,057	3,947	5,706	2,255	4,326	
Calcium	40	11,884	15,000	17,219	15,000	0	0.00%	J	7,806	8,961	7,806	3,432	3,940	3,432	3,762	4,319	3,762	
Patch	45	1,292	1,680	2,139	1,800	120	7.14%	J	874	1,113	937	384	489	412	421	536	451	
Plow Blades & Chains	50	6,987	8,000	8,270	8,000	0	0.00%	J	4,163	4,304	4,163	1,830	1,892	1,830	2,006	2,074	2,006	
Winter Sand	55	49,528	51,250	45,512	46,515	(4,735)	-9.24%	J	26,671	23,685	24,206	11,726	10,413	10,643	12,854	11,415	11,666	
Salt	60	32,093	32,580	32,389	39,284	6,704	20.58%	J	16,955	16,855	20,443	7,454	7,411	8,988	8,171	8,123	9,852	
NEW EQUIPMENT 20																		
Major Repairs & Equipment	05	42,765	35,500	31,968	35,500	0	0.00%	J	18,474	16,636	18,474	8,122	7,314	8,122	8,903	8,017	8,903	
Highway Safety Equipment	10	2,802	2,650	1,860	3,850	1,200	45.28%	J	1,379	968	2,004	606	426	881	665	467	966	
COMMUNICATIONS 25																		
Internet	10	1,080	1,080	990	1,080	0	0.00%	J	562	515	562	247	227	247	271	248	271	
Cell Phones	15	600	720	720	720	0	0.00%	J	375	375	375	165	165	165	181	181	181	
BUILDING EXPENSES 30																		
Heating Fuel	01	3,493	6,625	4,796	4,325	(2,300)	-34.72%	J	3,448	2,496	2,251	1,516	1,097	990	1,662	1,203	1,085	
Electricity	05	5,847	5,537	5,679	6,650	1,113	20.10%	J	2,881	2,955	3,461	1,267	1,299	1,522	1,389	1,424	1,668	
Insurance	10	2,469	2,666	2,600	2,730	64	2.40%	J	1,387	1,353	1,421	610	595	625	669	652	685	
Supplies/Repairs	20	3,754	3,200	1,089	3,500	300	9.38%	J	1,665	567	1,821	732	249	801	803	273	878	
Garbage Removal	30	650	744	716	744	0	0.00%	J	387	372	387	170	164	170	187	179	187	
CONTRACTS & SERVICE 45																		
Gen. Contracts & Services	01	15,258	22,200	14,511	23,700	1,500	6.76%	J	11,553	7,552	12,333	5,079	3,320	5,423	5,568	3,639	5,944	
HRA Fee	12	346	370	338	370	0	0.00%	J	193	176	193	85	77	85	93	85	93	
Uniform Contract & Boots	13	4,626	4,900	4,405	4,700	(200)	-4.08%	J	2,550	2,292	2,446	1,121	1,008	1,075	1,229	1,105	1,179	
OTHER EXPENSES 60																		
Advertising	20	1,054	560	380	560	0	0.00%	J	291	198	291	128	87	128	140	95	140	
INSURANCE 65																		
Equipment/Auto Coverage	05	8,663	9,356	9,584	10,063	707	7.56%	J	4,869	4,988	5,237	2,141	2,193	2,302	2,346	2,404	2,524	
Rollover to Reserve Acct				32,000				J	0	16,653	0	0	7,322	0	0	8,026	0	
TOTAL HIGHWAY DEPT.		623,997	663,405	662,670	703,647	40,242	6.07%		345,236	344,854	366,178	151,787	151,619	160,994	166,382	166,198	176,475	
									Ind									
									Joint	345,236	344,854	366,178	151,787	151,619	160,994	166,382	166,198	176,475

Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET - FINAL

RECREATION DEPARTMENT

Dept. X15	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%	
PERSONNEL EXPENSES 01																		
Recreation Director Salary	40	6,582	8,951	8,387	9,229	278	3.11%	J	6,210	5,819	6,403	1,215	1,138	1,253	1,526	1,430	1,573	
EMPLOYEE COSTS 05																		
FICA	01	2,451	3,001	3,112	3,165	164	5.46%	J	2,082	2,159	2,196	407	422	430	512	530	539	
Medicare	05	573	702	728	740	38	5.41%	J	487	505	513	95	99	100	120	124	126	
Workers Compensation	30	944	877	828	1,219	342	39.00%	J	608	575	846	119	112	165	149	141	208	
Unemployment	35	186	240	226	238	(2)	-0.83%	J	167	157	165	33	31	32	41	38	41	
Paid Family Medical Leave		0	242	497	511	269	111.16%	J	168	345	355	33	67	69	41	85	87	
TRAINING & TRAVEL 10																		
Meets, Matches & Tournaments	15	50	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
SUPPLIES & REPAIRS 15																		
General Supplies	01	391	575	283	575	0	0.00%	J	399	197	399	78	38	78	98	48	98	
Gas, Grease, Oil	25	506	500	307	500	0	0.00%	J	347	213	347	68	42	68	85	52	85	
COMMUNICATIONS 25																		
Internet (Security Camera)	10	877	840	804	840	0	0.00%	J	583	557	583	114	109	114	143	137	143	
BUILDING EXPENSES 30																		
Electricity	05	3,741	3,426	2,278	3,650	224	6.54%	J	2,377	1,581	2,532	465	309	495	584	388	622	
Insurance	10	911	984	960	1,008	24	2.44%	J	683	666	699	134	130	137	168	164	172	
Supplies/Repairs	20	779	1,600	303	1,600	0	0.00%	J	1,110	210	1,110	217	41	217	273	52	273	
Grounds/Pool Maintenance	40	6,833	10,084	8,878	10,800	716	7.10%	J	6,996	6,159	7,493	1,369	1,205	1,466	1,719	1,513	1,841	
OTHER EXPENSES 60																		
Association Dues	10	50	50	50	50	0	0.00%	J	35	35	35	7	7	7	9	9	9	
Advertising	20	0	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
Awards	24	224	300	132	300	0	0.00%	J	208	91	208	41	18	41	51	22	51	
INSURANCE 65																		
Equipment/Auto Coverage	05	259	280	273	287	7	2.50%	J	194	189	199	38	37	39	48	47	49	
LITTLE LEAGUE PROGRAM 81																		
Little League Salaries	01	4,633	6,700	5,878	6,902	202	3.01%	J	4,649	4,078	4,789	909	798	937	1,142	1,002	1,176	
Supplies	05	4,645	3,000	6,125	4,800	1,800	60.00%	J	2,081	4,249	3,330	407	831	652	511	1,044	818	
Awards	25	691	550	746	600	50	9.09%	J	382	517	416	75	101	81	94	127	102	
RECREATION/SOFTBALL 82																		
Rec Ball/Softball Salaries	01	3,948	4,190	3,142	4,304	114	2.72%	J	2,907	2,180	2,986	569	427	584	714	536	734	
Supplies	05	709	500	416	500	0	0.00%	J	347	288	347	68	56	68	85	71	85	
TENNIS/GAMES PROGRAM 83																		
Tennis/Games Salaries	01	4,234	4,116	6,357	4,530	414	10.06%	J	2,856	4,410	3,143	559	863	615	702	1,083	772	
Supplies	05	75	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
ARTS & CRAFTS PROG. 84																		
Arts & Crafts Salaries	01	3,279	3,969	3,719	4,077	108	2.72%	J	2,754	2,580	2,829	539	505	553	677	634	695	
Supplies	05	191	175	165	175	0	0.00%	J	121	115	121	24	22	24	30	28	30	
SWIMMING PROGRAM 85																		
Swimming Salaries	01	16,851	16,485	20,998	16,905	420	2.55%	J	11,437	14,569	11,729	2,238	2,850	2,295	2,810	3,579	2,881	
Supplies	05	157	100	312	150	50	50.00%	J	69	217	104	14	42	20	17	53	26	
Certifications	20	238	500	300	500	0	0.00%	J	347	208	347	68	41	68	85	51	85	
SOCCER PROGRAM 90																		
Soccer Salaries	01	0	882	1,797	906	24	2.72%	J	612	1,247	629	120	244	123	150	306	154	
Supplies	05	165	650	288	650	0	0.00%	J	451	200	451	88	39	88	111	49	111	
TOTAL RECREATION DEPT.		65,172	74,769	78,286	80,011	5,242	7.01%		51,875	54,315	55,512	10,149	10,626	10,861	12,744	13,344	13,638	
								Ind										
								Joint	51,875	54,315	55,512	10,149	10,626	10,861	12,744	13,344	13,638	

Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET - FINAL

PROPERTY SERVICES

Dept. X20	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%	
PERSONNEL EXPENSES	01																	
Assessor Stipends	30	2,269	2,351	2,007	2,351	0	0.00%	I	1,147	1,147	1,147	402	402	402	802	458	802	
Code Enforment Officer	62	32,008	33,889	32,477	35,826	1,937	5.72%	J	23,513	22,533	24,856	4,600	4,408	4,863	5,776	5,536	6,107	
EMPLOYEE COSTS	05																	
FICA	01	141	146	124	146	0	0.00%	J	101	86	101	20	17	20	25	21	25	
Medicare	05	529	525	537	554	29	5.52%	J	364	372	384	71	73	75	89	91	94	
Maine State Retirement	10	3,219	3,355	3,262	3,654	299	8.91%	J	2,328	2,263	2,535	455	443	496	572	556	623	
ICMA	15	0	0	0	537	537	#DIV/0!	J	0	0	373	0	0	73	0	0	92	
Health Insurance	25	4,119	4,500	4,490	4,894	394	8.76%	J	3,122	3,115	3,396	611	609	664	767	765	834	
Health Insurance Reimburse	26	0	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0	
Workers Compensation	30	550	491	566	699	208	42.36%	J	341	393	485	67	77	95	84	96	119	
Unemployment Comp	35	186	240	226	238	(2)	-0.83%	J	167	157	165	33	31	32	41	38	41	
Paid Family Medical Leave		0	169	351	358	189	111.83%	J	117	243	248	23	48	49	29	60	61	
TRAINING & TRAVEL	10																	
Local Mileage	01	758	750	247	750	0	0.00%	J	520	171	520	102	34	102	128	42	128	
Training	05	1,222	1,300	2,688	2,450	1,150	88.46%	J	902	1,865	1,700	176	365	333	222	458	418	
SUPPLIES & REPAIRS	15																	
General Supplies	01	1,386	1,150	1,555	1,150	0	0.00%	J	798	1,079	798	156	211	156	196	265	196	
COMMUNICATION	25																	
Internet	10	720	1,080	660	1,080	0	0.00%	J	749	458	749	147	90	147	184	112	184	
CONTRACTS & SERVICES	45																	
Assessing Agent	05	21,700	21,700	21,700	22,475	775	3.57%	J	15,056	15,056	15,593	2,946	2,946	3,051	3,699	3,699	3,831	
OTHER EXPENSES	60																	
Association Dues	10	115	160	45	160	0	0.00%	J	111	31	111	22	6	22	27	8	27	
Advertising	20	0	160	284	250			J	111	197	173	22	39	34	27	48	43	
Planning Board Supplies	30	0	0	280	330	330	#DIV/0!	I	0	70	110	0	140	110	0	70	110	
Zoning Board Supplies	35	0	0	0	0	0	#DIV/0!	I	0	0	0	0	0	0	0	0	0	
TOTAL PROPERTY SERVICES		68,921	71,966	71,498	77,902	5,846	8.12%		49,447	49,237	53,446	9,852	9,937	10,722	12,668	12,325	13,733	
									Ind	1,147	1,217	1,257	402	542	512	802	528	912
									Joint	48,300	48,020	52,189	9,450	9,395	10,210	11,866	11,797	12,821

PUBLIC SAFETY DEPARTMENT

Dept. X25	Acct. #	2024 Actuals	2025 Budget	2026 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%	
PERSONNEL EXPENSES	01																	
Animal Control Officer	65	8,000	8,000	8,000	8,000	0	0.00%	J	5,550	5,551	5,550	1,086	1,086	1,086	1,364	1,364	1,364	
Municipal Safety Officer		0	2,330	2,330	2,330	0	0.00%	J	1,617	1,617	1,617	316	316	316	397	397	397	
EMPLOYEE COSTS	05																	
FICA	01	0	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0	
Medicare	05	116	150	150	150	0	0.00%	J	104	104	104	20	20	20	26	26	26	
Maine State Retirement	10	804	1,023	1,037	1,054	31	3.03%	J	710	720	731	139	141	143	174	177	180	
Workers Compensation	30	65	60	56	78	18	30.00%	J	42	39	54	8	8	11	10	10	13	
Unemployment	35	186	475	451	475	0	0.00%	J	330	313	330	64	61	64	81	77	81	
Paid Family Medical Leave		0	53	90	103	50	94.34%	J	37	63	71	7	12	14	9	15	18	
TRAINING & TRAVEL	10																	
Local Mileage	01	327	700	118	700	0	0.00%	J	486	82	486	95	16	95	119	20	119	
Training	05	0	300	283	300	0	0.00%	J	208	197	208	41	38	41	51	48	51	
SUPPLIES & REPAIRS	15																	
General Supplies	01	254	250	251	250	0	0.00%	J	173	174	173	34	34	34	43	43	43	
CONTRACTS & SERVICES	45																	
Ambulance Services	40	178,750	178,759	178,750	233,750	54,991	30.76%	I	122,590	122,590	160,310	24,254	24,245	31,705	31,915	31,915	41,735	
Humane Society	55	5,775	5,775	5,775	5,775	0	0.00%	I	3,961	3,961	3,961	783	783	783	1,031	1,031	1,031	
OTHER EXPENSES	60																	
Association Dues	10	35	35	35	35	0	0.00%	J	24	24	24	5	5	5	6	6	6	
Advertising	20	0	100	0	100	0	0.00%	J	69	0	69	14	0	14	17	0	17	
Street Lights	40	2,549	2,468	3,843	3,577	1,109	44.94%	I	2,468	3,843	3,577	0	0	0	0	0	0	
School Safety Lights	45	955	1,208	1,212	1,350	142	11.75%	J	838	841	937	164	165	183	206	207	230	
Christmas Lights Main Street	46	0	0	794	800	800	#DIV/0!	I	0	794	800							
TOTAL PUBLIC SAFETY		197,816	201,686	203,177	258,827	57,141	28.33%		139,207	140,911	179,003	27,030	26,931	34,514	35,449	35,335	45,310	
									Ind	129,019	130,394	167,848	25,037	25,028	32,488	32,946	32,946	42,766
									Joint	10,188	10,518	11,155	1,993	1,902	2,026	2,503	2,389	2,544

Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET - FINAL

COMMUNITY SERVICES

Dept. X35	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%	
CONTRACTS & SERVICES 45																		
NMDC	45	4,821	4,914	4,913	4,969	55	1.12%	I	3,957	3,956	4,016	0	0	0	957	957	953	
Mapleton Sewer District Cemetery(Gazebo) (Henco)(Worth)(Castle Hill)	60	5,000	5,000	5,000	5,000	0	0.00%	I	5,000	5,000	5,000	0	0	0	0	0	0	
Homeless Serv of Aroostook	80	4,503	5,500	5,496	8,244	2,744	49.89%	I	3,772	3,778	5,667	746	740	1,110	982	978	1,467	
Local Veteran's Graves	85	400	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	
OTHER EXPENSES 60																		
Community Improvements	50	604	1,000	1,878	1,000	0	0.00%	I	500	1,818	500	250	27	250	250	33	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	2,100	300	16.67%	I	1,200	1,200	1,400	300	300	300	300	300	400	
Catholic Charities Appeal	20	640	640	640	640	0	0.00%	J	444	441	444	87	88	87	109	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	3,000	3,000	3,000	0	0.00%	I	2,250	2,250	2,250	750	750	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	451	450	451	88	88	88	111	112	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	
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		33,099	35,697	36,570	38,796	3,099	8.68%		25,722	27,041	27,876	3,879	3,651	4,243	6,096	5,878	6,677	
									Ind	24,827	26,150	26,981	3,704	3,475	4,068	5,876	5,655	6,457
									Joint	895	891	895	175	176	175	220	223	220

GENERAL ASSISTANCE

Dept. X40	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									HEATING ASSISTANCE 50									
Clients 1-99		0	2,200	0	2,200	0	0.00%	I	1,500	0	1,500	500	0	500	200	0	200	
FOOD ASSISTANCE 51																		
Clients 1-99	1-99	0	1,050	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	50	7,000	0	0.00%	I	6,500	50	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	80	1,300	0	#DIV/0!	I	1,000	80	1,000	100	0	100	200	0	200	
OTHER GENERAL ASSIST. 55																		
Clients 1-99	1-99	0	900	0	900	0	0.00%	I	500	0	500	100	0	100	300	0	300	
TOTAL GENERAL ASSISTANCE		0	14,000	130	14,000	0	0.00%		11,500	130	11,500	1,000	0	1,000	1,500	0	1,500	
									Ind	11,500	130	11,500	1,000	0	1,000	1,500	0	1,500
									Joint	0	0	0	0	0	0	0	0	0

Towns of Mapleton, Castle Hill & Chapman

2026 BUDGET - FINAL

RESERVE ACCOUNTS

Dept. X45	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									Administrative %	69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%
									Highway %	60.0%	60.0%	60.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
									Ownership %	52.0%	52.0%	52.04%	22.9%	22.9%	22.88%	25.1%	25.1%	25.08%
RESERVE ACCOUNTS	75																	
Comprehensive Planning	10	1,000	1,000	1,000	1,000	0	0.00%	J		694	694	694	136	136	136	170	170	170
Vital Records Preservation	12	3,955	0	0	0	0	#DIV/0!	I		0	0	0	0	0	0	0	0	0
Office/Computer Reserve	15	7,500	7,500	7,500	7,500	0	0.00%	J		5,204	5,204	5,204	1,018	1,018	1,018	1,278	1,278	1,278
Municipal Building Reserve	20	30,000	30,000	30,000	30,000	0	0.00%	J		18,000	18,000	18,000	6,000	6,000	6,000	6,000	6,000	6,000
Employee Benefits Reserve	25	340	2,334	2,334	3,445	1,111	47.60%	J		1,619	1,619	2,390	317	317	468	398	398	587
Legal (Individual Town)	45	2,657	0	0	3,687	3,687	#DIV/0!	I		0	0	0	0	0	3,687	0	0	0
Legal (Joint Expense)	46	0	0	0	298	298	#DIV/0!	J		0	0	207	0	0	40	0	0	51
Highway Equipment	01	90,000	100,000	132,001	105,000	5,000	5.00%	J		52,040	68,693	54,642	22,880	30,202	24,024	25,080	33,106	26,334
Local Road Improvement	05	360,183	306,953	306,953	323,882	16,929	5.52%	I		222,417	222,417	233,538	32,950	32,950	36,178	51,586	51,586	54,165
Fire Department Equip Reserve	35	58,000	58,000	58,000	58,000	0	0.00%	J		40,241	40,241	40,241	7,873	7,873	7,873	9,886	9,886	9,886
Fire Department Bldg Reserve	36	5,000	6,500	6,500	8,000	1,500	23.08%	J		4,510	4,510	5,550	882	882	1,086	1,108	1,108	1,364
Fire Department Pump House Reserve	37	2,000	2,000	2,000	2,000	0	0.00%	J		1,388	1,388	1,388	271	271	271	341	341	341
Recreation Reserve	30	8,500	11,107	11,107	13,607	2,500	22.51%	J		7,706	7,706	9,441	1,508	1,508	1,847	1,893	1,893	2,319
Assessing Reserve	40	7,500	7,500	7,500	7,500	0	0.00%	I		3,500	3,500	3,500	2,000	2,000	2,000	2,000	2,000	2,000
Reevaluation Reserve	41	14,151	14,151	14,151	14,872	721	5.10%	I		5,680	5,680	12,000	4,266	4,266	885	4,205	4,205	1,987
LED Street Light Maintenance	47	2,580	2,580	2,580	2,580	0	0.00%	I		2,580	2,580	0	0	0	0	0	0	0
TOTAL RESERVE ACCOUNTS		593,366	549,625	581,626	581,371	31,746	5.78%			365,578	382,232	386,794	80,101	87,423	85,513	103,946	111,971	106,483
									Ind	234,177	234,177	249,038	39,216	39,216	42,750	57,791	57,791	58,152
									Joint	131,401	148,055	137,756	40,885	48,207	42,763	46,155	54,180	48,331

REVENUES

	Acct. #	2024 Actuals	2025 Budget	2025 YTD Actual 12/31/2025	2026 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	2025 Budget	2025 Actual 12/31/2025	2026 Proposed Budget	
									Administrative %	69.4%	69.4%	69.38%	13.6%	13.6%	13.57%	17.0%	17.0%	17.05%
									Highway %	52.0%	52.0%	52.0%	22.9%	22.9%	22.9%	25.1%	25.1%	25.1%
GENERAL GOVERNMENT	01																	
Motor Vehicle Excise	01	853,576	870,347	911,174	872,436	2,089	0.24%	I		692,308	724,602	701,019	64,421	65,860	55,962	113,618	120,712	115,455
Watercraft Excise	05	3,941	4,097	3,791	3,906	(191)	-4.66%	I		3,027	3,017	3,108	355	248	256	715	526	542
Motor Vehicle Agent Fee	10	12,186	11,871	13,295	12,411	540	4.55%	I		8,201	9,326	8,717	1,549	1,643	1,500	2,121	2,326	2,194
Town Clerk Receipts	15	8,731	9,540	9,419	9,770	230	2.41%	I		6,330	6,676	6,885	1,137	1,318	1,315	2,073	1,425	1,570
Weapons Permits	20	135	155	55	50	(105)	-67.74%	I		155	55	50	0	0	0	0	0	0
Bear Bait Revenue	21	1,660	1,720	1,720	1,720	0	0.00%	I		0	0	0	1,000	1,000	1,000	720	720	720
Supplemental Tax Revenue	30	10,189	0	4,653	0	0	#DIV/0!	I		0	1,677	0	0	2,976	0	0	0	0
Lien Cost Recovery	35	5,366	5,710	5,464	4,288	(1,422)	-24.90%	I		4,087	2,603	1,775	933	2,099	1,580	690	762	933
Interest Earned	40	4,884	4,915	5,798	4,944	29	0.59%	I		2,888	3,633	3,017	1,127	1,123	1,033	900	1,041	894
Interest Charged	45	8,332	9,405	13,021	12,319	2,914	30.98%	I		6,421	7,356	6,338	1,456	3,062	2,906	1,528	2,603	3,075
State Revenue Sharing	50	437,447	394,689	439,169	433,483	38,794	9.83%	I		251,930	274,754	275,000	60,765	68,919	66,394	81,994	95,497	92,089
Tree Growth Reimbursement	60	29,134	29,247	29,548	32,460	3,213	10.99%	I		4,495	3,814	4,565	7,736	9,696	9,019	17,016	16,038	18,876
Veterans Reimbursement	65	1,238	1,238	1,015	1,238	0	0.00%	I		824	677	824	189	156	189	225	182	225
Stumpage Revenue	75	124,989	103,000	138,000	113,000	10,000	9.71%	I		0	0	0	60,000	70,000	70,000	43,000	68,000	43,000
Miscellaneous Revenue	99	3,217	4,289	2,530	3,000	(1,289)	-30.05%	I		3,072	2,454	2,901	1,002	34	44	215	42	55
HIGHWAY DEPARTMENT	05																	
Expense Reimbursement	01	32	180	61	100	(80)	-44.44%	J		94	32	52	41	14	23	45	15	25
Wade Contract	05	2,500	2,500	2,500	2,500	0	0.00%	J		1,301	1,301	1,301	572	572	572	627	627	627
LRAP (Formerly URIP)	10	84,628	84,628	87,364	87,364	2,736	3.23%	I		45,000	46,460	46,460	17,468	18,024	18,024	22,160	22,880	22,880
FIRE DEPARTMENT	10																	
Expense Reimbursement	01	0	50	0	0	(50)	-100.00%	J		35	0	0	7	0	0	9	0	0
T11R4 Fire Contract	05	14,450	14,011	15,340	16,147	2,136	15.25%	J		9,721	5,165	11,203	1,902	1,010	2,192	2,388	1,269	2,752
RECREATION DEPARTMENT	15																	
Participant Fees	01	10,520	10,672	9,745	9,900	(772)	-7.23%	J		7,404	6,809	6,869	1,449	1,332	1,344	1,819	1,674	1,687
Sponsorships	05	2,100	1,800	2,100	1,700	(100)	#DIV/0!	J		1,249	1,214	1,179	244	238	231	307	298	290
Soccer Registrations	30	0	1,030	1,250	1,275	245	23.79%	J		715	902	885	140	176	173	176	222	217
PROPERTY SERVICES	20																	
Building Permit Revenue	01	32,202	18,000	12,557	5,400	(12,600)	-70.00%	I		17,000	7,119	4,000	500	4,920	1,200	500	518	200
Land Use Revenue	05	0	50	0	50	0	0.00%	I		50	0	50	0	0	0	0	0	0
Plumbing Permit Revenue	10	1,740	1,000	288	1,000	0	0.00%	I		1,000	90	1,000	0	198	0	0	0	0
PUBLIC SAFETY	25																	
Late Dog Fees	01	1,975	1,875	1,375	1,875	0	0.00%	I		1,500	875	1,500	125	250	125	250	250	250
ScoPan Animal Control Contract	10	1,000	1,000	1,000	1,000	0	0.00%	J		694	694	694	136	136	136	170	170	170
GENERAL ASSISTANCE	40																	
State Reimbursement	01	0	9,800	118	9,800	0	0.00%	I		8,050	118	8,050	700	0	700	1,050	0	1,050
TOTAL REVENUE ACCOUNTS		1,656,171	1,596,819	1,712,349	1,643,136	46,317	2.90%			1,077,550	1,111,422	1,097,442	224,953	255,004	235,917	294,316	337,798	309,777
									Ind	1,056,338	1,093,628	1,075,259	220,463	248,550	231,247	288,775	333,522	304,008