

2017 APPROVED ANNUAL BUDGET

FOR THE TOWNS OF MAPLETON, CASTLE HILL AND CHAPMAN



Select Board Final – Submitted February 13, 2017

Select Board Draft – Submitted January 5, 2017

Town Manager Draft – Submitted January 3, 2017



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

*Town Manager
Jon R. Frederick*

www.mapleton.me

To: Members of the Joint Select Board
From: Jon R. Frederick, Town Manager
Date: January 3, 2017
Re: 2017 Proposed Annual Budget

In accordance with the Interlocal Agreement, I hereby submit to you the proposed joint and individual town budgets for the Towns of Mapleton, Castle Hill & Chapman. The enclosed document provides a detailed explanation for the purpose of every budgeted line item and highlights changes from the previous year. This document is intended to accompany the 2017 Proposed Budget spreadsheets. The spreadsheets provide a macro view of the towns' budget presented strictly as numbers while the budget document provides a micro view of every account with a high level of detail. The budget document and accompanying spreadsheets will be posted on the towns' web site following our first budget review. Individual town budget review will commence during the regular Select Board meetings in January. Joint budget review will commence on January 9th at the Joint Select Board meeting.

Joint and Individual Budget Formula

Joint and individual budget items are determined by the Interlocal Agreement and each line item in the budget is designated as individual or joint with an I or J in the Expenditure Type column. Each town's apportionment for joint budget items is in the budget at the top of every town's expenditure column as established by formulas in the Agreement. All Highway Department budget line items are joint and appropriations are calculated by adding road miles maintained in the winter and road miles maintained in the summer, then dividing the total by two. The appropriation for each town is based on their percentage of road miles in relation to the total for all three towns. The cost sharing formula for all other joint budget appropriations is based on 70% of each town's population and 30% of each town's state valuation. All cost sharing formulas are reviewed and approved annually by the Joint Select Board at the beginning of the budget process.

Municipal Appropriations

The municipal portion of the budget is composed of appropriations for General Government, Highway, Fire, Recreation, Property Services, Public Safety, Community Services, General Assistance and Reserve Accounts. Appropriations are offset by revenues from external sources and surplus usage. The resulting sum is the net commitment for municipal – or the municipal portion of the property tax.

Budget Highlights and Overview

The most significant change in this year's budget is caused by the City of Presque Isle's decision to drop the Pay As You Throw program on April 1, 2017. The change results in elimination of the curbside trash pickup, reducing funding by \$107,730.

The mandated increase in the minimum wage to \$9/hour had a significant on the Recreation Department, increasing their budget by 16.9%.

The insurances were less heavy handed this year. Health insurance increased 11.25%, but we shopped our general liability and property insurance, resulting in a 12.75% decrease. We also received significant decreases in Workers' Compensation and Unemployment Insurance.

The school tax levy is estimated to increase \$200,000 in this budget, but the school is working for a level budget. Additionally, the Aroostook County tax is expected to increase 5% with their increasing budget.

Homestead exemption increased to \$20,000 with the State reimbursing 62.5%. The exemption increase has no impact on the tax rate this year, but does reduce the total taxable valuation.

Future Considerations

The biennial budget has not been released, but as in previous state budgets, attacks on revenue sharing and other municipal funding can be expected. Additionally, the minimum wage increase will impact elections salaries in the 2018 election cycle.

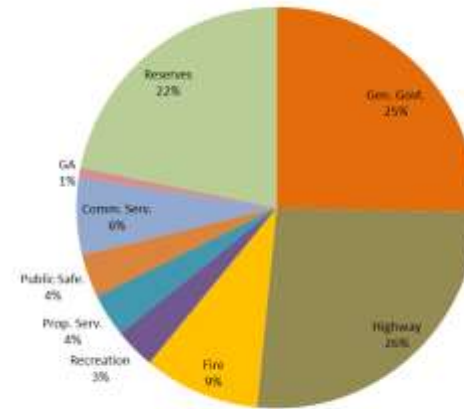
Staff and I look forward to the budget process and are pleased to provide this budget document in the effort to enhance transparency and public participation. We are excited to have a web site available as a tool to make the budget process open to all who desire to participate. Residents have always had the option to attend our meetings in person. Now they can participate in the process on an informational level without having to leave their home. Regardless of the level of participation, staff is always available to assist our residents any way we are able. Any questions regarding this budget, the process, or requests for materials may be directed to the Town Office.

2017 Proposed Budget Overview – Municipal

	MAPLETON				CASTLE HILL				CHAPMAN			
	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference
General Government	268,194	261,395	273,906	5,712	62,742	59,961	63,281	539	73,862	71,206	74,160	298
Highway Department	224,650	212,850	220,695	(3,955)	99,748	94,509	97,992	(1,756)	109,289	103,549	107,365	(1,924)
Fire Department	92,363	89,550	93,131	768	19,572	18,976	19,514	(57)	39,898	39,224	39,716	(182)
Recreation Department	31,283	31,074	36,731	5,447	6,629	6,585	7,696	1,067	7,492	7,442	8,652	1,160
Property Services Department	38,464	5,061	38,641	177	8,446	1,270	8,395	(51)	9,824	1,730	9,719	(105)
Public Safety	41,690	39,688	41,685	(5)	7,055	6,764	7,043	(12)	7,803	7,475	7,781	(22)
Community Services	142,341	140,721	65,649	(76,692)	29,877	29,400	12,760	(17,117)	34,824	33,853	17,543	(17,281)
General Assistance	11,500	362	11,500	0	1,000	324	1,000	0	1,500	0	1,500	0
Reserve Accounts	195,331	190,988	199,785	4,453	67,178	67,178	67,936	758	85,851	85,851	86,153	303
TOTAL APPROPRIATIONS:	1,045,816	971,690	981,721	(64,095)	302,247	284,966	285,618	(16,629)	370,343	350,328	352,590	(17,753)
MUNICIPAL REVENUES:												
Revenues	635,139	716,574	609,811	(25,328)	201,864	199,682	236,135	34,272	250,989	253,735	225,555	(25,434)
Estimated Surplus use	65,000	65,000	65,000	0	40,000	40,000	0	(40,000)	60,000	60,000	50,000	(10,000)
LESS TOTAL REVENUES:	700,139	781,574	674,811	(25,328)	241,864	239,682	236,135	(5,728)	310,989	313,735	275,555	(35,434)
NET COMMITMENT FOR MUNICIPAL	345,678	190,116	306,910	(38,767)	60,383	45,284	49,482	(10,900)	59,354	36,593	77,035	17,681

Municipal Appropriations decreased by \$64,095 (6.13%) for Mapleton, \$16,629 (5.50%) for Castle Hill and \$17,753 (4.79%) for Chapman. Municipal Revenues decreased for Mapleton and Chapman, but increased for Castle Hill. Net Commitment for Municipal - the amount required from property taxes to operate town government services - decreased \$38,767 for Mapleton, \$10,900 for Castle Hill and increased \$17,681 for Chapman from the 2016 budget. Explanations for the changes are contained herein.

Municipal Appropriations are distributed according to the graph below:



2017 Proposed Budget Overview – School Tax

	MAPLETON				CASTLE HILL				CHAPMAN			
	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference
SCHOOL TAX	Estimated at	Actual Exp	2017 Estimate	Act. Diff	Estimated at	Actual Exp	2017 Estimate	Act. Diff.	Estimated at	Actual Exp	2017 Estimate	Act. Diff.
MSAD No. 1 Jan-Jun	673,605	673,605	697,884	24,279	136,074	136,074	140,696	4,622	159,738	159,738	166,081	6,343
2016 Over Assessment			(20,823)	(20,823)			(4,198)	(4,198)			(4,955)	(4,955)
MSAD No. 1 Jul-Dec	705,901	697,884	727,358	29,474	142,318	140,696	145,926	5,230	167,761	166,081	172,553	6,472
NET COMMITMENT FOR SCHOOL	1,379,506	1,371,489	1,404,419	32,930	278,392	276,770	282,424	5,654	327,499	325,819	333,679	7,860

The tax levy for MSAD 1 from January through June has been set as part of the 2016-2017 school budget. The schools are on a July 1 – June 30 fiscal year while the towns operate on a calendar fiscal year. Therefore, school figures for the first half of our fiscal year are known while the second half figures are estimates. MSAD 1 estimates a \$200,000 increase on the tax levy, but this estimate is preliminary. The school tax levy is distributed among the towns of Mapleton, Castle Hill, Chapman, Westfield and the City of Presque Isle based on each municipality’s percentage share of the district’s total valuation.

With difficulties passing the 2017 MSAD1 budget, the towns committed taxes on a higher budget. The 2016 over assessment is listed above and will be used against the 2017 tax commitment for schools. Assuming a \$200,000 tax levy increase in the next school fiscal year, the estimated increase for the MSAD 1 school tax would be \$32,930 for Mapleton, \$5,654 for Castle Hill and \$7,860 for Chapman in 2017.

2017 Proposed Budget Overview – County Tax

	MAPLETON				CASTLE HILL				CHAPMAN			
	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	Budget Difference
COUNTY TAX	Estimated at	Actual Exp	2016 Estimate	Act. Diff	Estimated at	Actual Exp	2016 Estimate	Act. Diff	Estimated at	Actual Exp	2016 Estimate	Act. Diff
NET COMMITMENT FOR COUNTY	137,475	140,233	151,732	11,499	27,834	28,277	30,596	2,319	32,646	33,538	36,288	2,750

We anticipate a 5% increase in the county tax for 2017, due to continued increases in the Aroostook County budget.

MUNICIPAL TAX RATE CALCULATION

	MAPLETON				CASTLE HILL				CHAPMAN			
	2016 Estimated	2016 Actual	2017 Proposed	Difference From Actual	2016 Estimated	2016 Actual	2017 Proposed	Difference From Actual	2016 Estimated	2016 Actual	2017 Proposed	Difference From Actual
TOTAL TAXABLE VALUATION	114,648,050	114,461,800	111,876,800	(2,585,000)	22,645,800	23,202,200	22,715,700	(486,500)	28,560,700	28,649,400	28,024,400	(625,000)
Homestead Exempt Reimb Value	4,601,175	4,445,800	7,462,500	3,016,700	1,110,000	1,034,250	1,725,000	690,750	1,230,000	1,234,100	2,062,500	828,400
BETE Reimbursement Value	1,979,800	2,003,059	2,003,059	0	46,550	110,874	110,874	0	6,100	900	900	0
Total Valuation Base	121,229,025	120,910,659	121,342,359	431,700	23,802,350	24,347,324	24,551,574	204,250	29,796,800	29,884,400	30,087,800	203,400
ASSESSMENTS												
County Tax	151,732	151,755	159,343	7,588	30,596	30,024	31,526	1,502	36,288	35,680	37,464	1,784
Municipal Appropriation	1,045,816	1,045,816	981,721	(64,095)	302,247	302,247	285,618	(16,629)	370,343	370,343	352,590	(17,753)
TIF Finance Plan Amount	0	0	0	0	0	0	0	0	0	0	0	0
School Educational Appropriations	1,379,506	1,392,312	1,404,419	12,107	278,392	280,967	282,424	1,457	327,499	330,775	333,679	2,904
TOTAL ASSESSMENTS	2,577,054	2,589,883	2,545,483	(44,400)	611,235	613,238	599,568	(13,670)	734,130	736,798	723,733	(13,065)
ALLOWABLE DEDUCTIONS												
State Municipal Revenue Sharing	68,200	68,200	68,000	(200)	15,000	15,000	14,000	(1,000)	16,700	16,700	16,000	(700)
Other Revenues	631,939	631,939	606,811	(25,128)	226,864	226,864	222,135	(4,729)	294,289	294,289	259,555	(34,734)
TOTAL DEDUCTIONS	700,139	700,139	674,811	(25,328)	241,864	241,864	236,135	(5,729)	310,989	310,989	275,555	(35,434)
Total Assessments - Total Deductions =												
NET Raised by local property tax	1,876,916	1,889,744	1,870,672	(19,072)	369,371	371,374	363,433	(7,941)	423,141	425,809	448,178	22,369
PLUS Estimated Overlay	0	8,553	0	(8,553)	0	1,140	0	(1,140)	0	1,539	0	(1,539)
LESS Homestead Reimbursement	(71,237)	(69,799)	(115,045)	(45,246)	(17,225)	(15,824)	(25,535)	(9,711)	(17,467)	(17,648)	(30,722)	(13,074)
LESS BETE Reimbursement	(30,652)	(31,448)	(30,880)	568	(722)	(1,696)	(1,641)	55	(87)	(13)	(13)	(0)
TAX FOR COMMITMENT	1,775,027	1,797,050	1,724,746	(72,304)	351,422	354,994	336,257	(18,737)	405,587	409,687	417,442	7,755

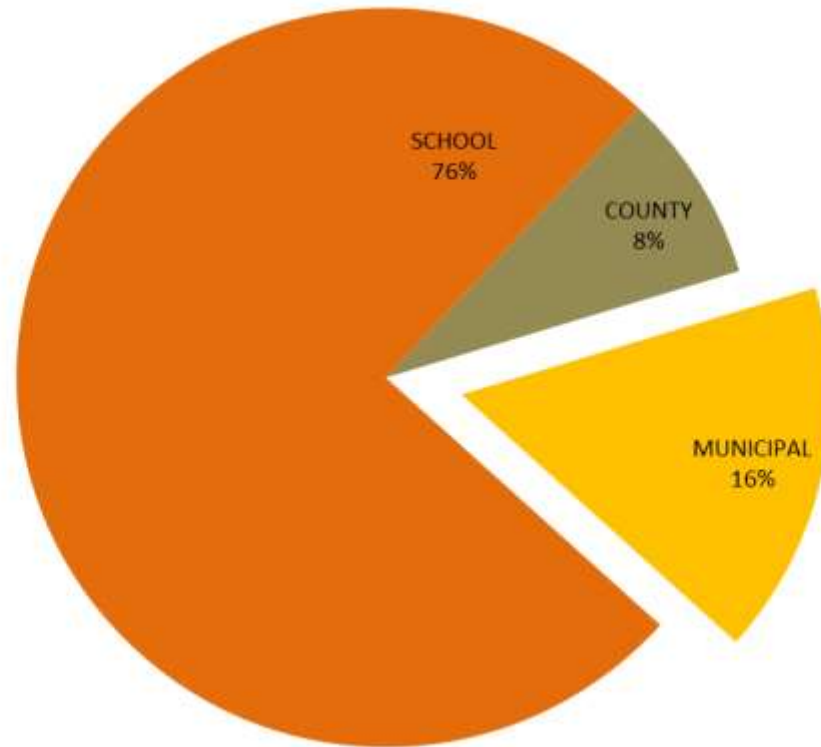
Mil Rate = Total Tax for Commitment ÷ Total Taxable Valuation

	2016	2016	2017	Difference	2016	2016	2017	Difference	2016	2016	2017	Difference
	Estimated	Actual	Proposed	From Actual	Estimated	Actual	Proposed	From Actual	Estimated	Actual	Proposed	From Actual
MIL RATE	15.5	15.7	15.4	-0.3	15.5	15.3	14.8	-0.5	14.2	14.3	14.9	0.6
Each Dime =		\$12,037	\$12,134			\$2,427	\$2,455			\$2,978	\$3,009	
County		1.30	1.31	0.01		1.23	1.28	0.05		1.20	1.25	0.05
Municipal		2.90	2.53	-0.37		2.53	2.02	-0.51		2.00	2.56	0.56
School		11.50	11.57	0.07		11.54	11.50	-0.04		11.10	11.09	-0.01

The municipal tax rate is calculated in July utilizing the above form as provided by the state for computation of the property tax rate. The form is provided here as an estimate for the tax rate, utilizing the proposed budget, if we were to calculate the rate immediately. Again, this is merely an estimate for the purpose of gauging this proposed budget.

At the bottom of the form are calculations for the estimated mil rate, each dime, and the distribution of the mil rate to the county, municipal and school portions of the rate. Each dime represents the dollar amount in the budget that impacts the mil rate by a dime, or 0.1. For example, every budget increase in Mapleton of \$12,134 adds another .1 to the mil rate.

2017 Proposed Budget Overview – Estimated Tax Rate Distribution



Utilizing the estimated mil rate calculation from the previous page, our tax rate will be distributed as follows:

- 76% for the MSAD 1 tax levy.
- 16% for the towns' municipal appropriation.
- 8% for the County tax. All three are consistent with 2016 levels.

General Government

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
TOTAL GEN. GOVERNMENT		374,656	404,798	392,562	411,347	6,549	1.62%		68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
								Ind	29,885	31,941	30,315	12,244	11,339	12,240	16,792	16,257	16,782
								Joint	238,309	229,454	243,591	50,498	48,622	51,041	57,070	54,949	57,378

Purpose – The General Government Department and associated accounts fund the activities and services provided by the Town Office. General Government staff includes the Town Manager, Treasurer, Town Clerk and the two Deputy Clerks.

2017 Changes:

- General Government increased \$6,549 (1.62%). Increases are attributed to Clerical Salaries, health insurance and computer program license renewals.

General Government - Personnel Expenses

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
PERSONNEL EXPENSES 01																	
Town Manager Salary	01	65,216	63,985	63,985	63,985	0	0.00%	J	44,086	44,086	44,278	9,342	9,342	9,278	10,558	10,558	10,430
Clerical Salaries	05	122,866	126,332	126,555	128,200	1,868	1.48%	J	87,043	87,196	88,714	18,444	18,477	18,589	20,845	20,882	20,897
Selectmen Stipends	25	11,335	13,300	12,840	13,300	0	0.00%	I	4,000	3,965	4,000	2,500	2,075	2,500	6,800	6,800	6,800
Election Salaries	35	2,437	4,100	4,225	4,100	0	0.00%	I	1,900	1,998	1,900	1,100	1,221	1,100	1,100	1,006	1,100

Purpose - The Personnel Expenses Account funds wages for the Town Manager, the Town Clerk, two Deputy Clerks and the Treasurer. Selectmen Stipends are funded as follows:

- Mapleton \$50 per meeting, \$55 per meeting for the Chair
- Castle Hill \$25 per meeting
- Chapman \$1,300 per year, \$300 additional for the Chair.

Election Salaries funds wages for the towns' Election Wardens, Ballot Clerks and Ballot Counters.

2017 Changes:

- Base salaries increased for one Deputy Clerk and the Treasurer.

General Government – Employee Costs

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
EMPLOYEE COSTS	05								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
FICA	01	622	1,079	783	1,079	0	0.00%	I*	366	539	366	223	114	223	490	129	490
Medicare	05	2,998	3,012	3,122	3,039	27	0.90%	I*	1,987	2,151	2,014	455	456	456	570	515	569
Maine State Retirement	10	5,094	11,623	12,052	12,240	617	5.31%	J	8,008	8,304	8,470	1,697	1,760	1,775	1,918	1,989	1,995
ICMA	15	11,311	11,676	11,680	12,125	449	3.85%	J	8,045	8,048	8,391	1,705	1,705	1,758	1,927	1,927	1,976
Health Insurance	25	48,722	50,275	50,614	55,883	5,608	11.15%	J	34,639	34,873	38,671	7,340	7,390	8,103	8,295	8,351	9,109
Health Reimb. Arrangement	26	1,200	3,500	3,500	1,150	(2,350)	-67.14%	J	2,412	2,412	796	511	511	167	578	578	187
Workers Compensation	30	1,262	1,739	1,739	1,676	(63)	-3.62%	J	1,198	1,198	1,160	254	254	243	287	287	273
Unemployment Comp	35	0	849	0	100	(749)	-88.22%	J	585	0	69	124	0	15	140	0	16

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. Maine State Retirement funds Maine PERS employer contributions for all eligible employees. The Towns contribute to qualified employees' ICMA 457 retirement accounts and provide health insurance benefits for the Town Manager, the Town Clerk, two Deputy Clerks and the Treasurer. Health Reimbursement Arrangement funds the deductibles according to each health insurance plan. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

2017 Changes:

- Maine State Retirement employer's contribution funding is made for all employees except the town manager. Rates are 9.5% for January to June, then 9.6% from July through December.
- Health Insurance premiums increased 11.25%.
- Health Reimbursement Arrangement decreased to \$1,150.
- Workers' Compensation decreased \$63 and Unemployment Comp decreased \$749 for administrative employees.

General Government – Training & Travel

Dept. X01	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
TRAINING & TRAVEL	10																	
Local Mileage	01	2,450	2,500	2,427	2,500	0	0.00%	J	1,723	1,672	1,730	365	354	363	413	400	408	
Training	05	5,210	6,000	3,852	6,000	0	0.00%	J	4,134	2,654	4,152	876	562	870	990	636	978	

Purpose – Local mileage funds the travel associated with the conduct of towns’ business while utilizing one’s personal vehicle. Mileage is reimbursed at the current IRS rate. Training funds the professional development for staff and covers all costs associated with training, including travel, tuition, meals and lodging.

2017 Changes:

- Level funded.

General Government – Supplies & Repairs

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget	
SUPPLIES & REPAIRS	15																
General Supplies	01	4,144	6,500	3,426	6,500	0	0.00%	J	4,479	2,361	4,498	949	500	943	1,073	565	1,060
Postage	10	4,644	5,000	4,489	5,000	0	0.00%	J	3,445	3,093	3,460	730	655	725	825	741	815
Election Supplies	70	621	1,100	1,393	1,100	0	0.00%	I	500	337	500	300	358	300	300	698	300
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%

Purpose – General Supplies funds various office supplies such as pens, paper, copier repairs and copier parts. Postage funds all mailing incurred by the town office. Elections supplies fund all materials necessary to support elections, including pens, paper, elections staff food and associated travel.

2017 Changes:

- Level funded.

General Government – New Equipment

Dept. X01	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
NEW EQUIPMENT	20																	
Office Equipment	01	1,815	5,000	1,694	5,000	0	0.00%	J	3,445	1,167	3,460	730	247	725	825	280	815	

Purpose – Office Equipment funds the purchase of new equipment, furniture, copier toner and repairs, and other significant repairs or replacements of non-computer related office equipment.

2017 Changes:

- Level funded.

General Government – Communications

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
COMMUNICATIONS	25								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Telephone	01	979	1,000	677	1,000	0	0.00%	J	689	466	692	146	99	145	165	112	163
Internet	10	396	500	455	500	0	0.00%	J	345	313	346	73	66	73	83	75	82
Cell Phones	15	607	650	608	650	0	0.00%	J	448	419	450	95	89	94	107	100	106

Purpose – Telephone and Internet fund the voice and data communications for the entire town office facility. Telephone services are provided by OTT and internet by Time Warner. Total costs for the services are shared with the Fire Department. Cell Phones funds the cellular phone for the Town Manager. Cellular services are provided by Verizon Wireless.

2017 Changes:

- Level funded.

General Government – Building Expenses

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
BUILDING EXPENSES	30								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Heating Fuel	01	3,449	3,500	1,362	3,500	0	0.00%	J	2,412	938	2,422	511	199	508	578	225	571
Electricity	05	2,717	3,000	2,531	3,000	0	0.00%	J	2,067	1,744	2,076	438	370	435	495	418	489
Insurance	10	708	685	685	608	(77)	-11.24%	J	472	472	421	100	100	88	113	113	99
Cleaning	15	9,421	9,900	9,784	9,900	0	0.00%	J	6,821	6,741	6,851	1,445	1,428	1,436	1,634	1,614	1,614
Supplies/Repairs	20	2,483	2,800	2,698	2,800	0	0.00%	J	1,929	1,859	1,938	409	394	406	462	445	456
Garbage Removal	30	498	650	544	650	0	0.00%	J	448	375	450	95	79	94	107	90	106
Grounds Maintenance	39	700	750	688	750	0	0.00%	J	517	474	519	110	100	109	124	114	122

Purpose – Heating Fuel and Electricity fund power and heat for the town office, 50% funded in General Government and 50% in Highway Department. Cleaning accounts for the contracted cleaning and carpet services for the office portion of the facility. Supplies/Repairs fund various items inside and outside of the office such as light bulbs, mulch, deicer and other items specific to the building. Garbage Removal funds the Star City Sanitation contracted dumpster and weekly trash removal for the facility. Grounds Maintenance funds lawn care for the office property. Total costs are shared with the Highway Department for Heating Fuel, Electricity, Insurance and Garbage Removal.

2017 Changes:

- Building insurance decreased \$77.

General Government – Computer Expenses

Dept. X01	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
COMPUTER EXPENSES	35																	
License Renewals	01	9,560	10,000	10,563	11,000	1,000	10.00%	J	6,890	7,278	7,612	1,460	1,542	1,595	1,650	1,743	1,793	
Maintenance	05	1,488	2,000	1,764	2,000	0	0.00%	J	1,378	1,215	1,384	292	258	290	330	291	326	
Website	10	252	250	250	1,000	750	300.00%	J	172	172	692	37	37	145	41	41	163	

Purpose – License Renewals are the annual costs associated with TRIO, the towns’ finance program, Microsoft Exchange, Adobe Professional, and other computer program licenses. Maintenance funds the repairs and upkeep for the towns’ computer system. Website funds technical support or maintenance for the towns’ web site.

2017 Changes:

- License Renewals increased \$1,000 due to a cost increases for the annual TRIO license and associated clerk modules.
- Website increased \$750 for anticipated changes to the site, including tax maps and commitment books.

General Government – Legal Fees

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
LEGAL FEES	40								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Town	01	0	0	1,154	0	0	Reserve	I	0	1,154	0	0	0	0	0	0	0
Joint	05	120	0	1,155	0	0	Reserve	J	0	796	0	0	169	0	0	191	0

Purpose – Legal Fees are funded in Reserves and transferred to General Government in the event funds are expended. Town Legal Fees fund any individual town legal issues and Joint funds any issues affecting the three towns together.

2017 Changes:

- Level funded in Reserves.
- Mapleton incurred \$1,154 in legal fees due to the 3 Hughes Road automobile graveyard and junkyard.
- Joint legal fees were \$1,155 for the personnel policy review by a labor attorney.

General Government – Contracts & Services

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
CONTRACTS & SERVICE: 45																	
Audit Services	10	10,700	9,700	9,700	9,700	0	0.00%	I	3,300	3,300	3,300	3,200	3,200	3,200	3,200	3,200	3,200
Section 125 Agreement	11	385	385	385	385	0	0.00%	J	265	265	266	56	56	56	64	64	63
HRA Fee	12	875	920	955	920	0	0.00%	J	634	658	637	134	139	133	152	158	150

Purpose – Audit Services fund the annual independent audit as required by law. Section 125 Agreement is the annual fee associated with IRS documentation and audit services provided by Group Dynamic for tax free contributions to healthcare, dental, vision and life insurance plans. HRA Fee funds the annual costs associated with maintaining the Health Reimbursement Arrangement account.

2017 Changes:

- Level funded.

General Government – Other Expenses

Dept. X01	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
OTHER EXPENSES	60																
Misc. Expenses	01	2,796	3,000	1,309	3,000	0	0.00%	J	2,067	902	2,076	438	191	435	495	216	489
Recording Costs	05	4,928	4,700	4,595	4,700	0	0.00%	I	3,100	2,884	3,100	900	1,036	900	700	675	700
Association Dues	10	861	1,000	787	1,000	0	0.00%	J	689	542	692	146	115	145	165	130	163
Town Reports	15	3,922	4,200	4,104	4,200	0	0.00%	J	2,894	2,828	2,906	613	599	609	693	677	685
Advertising	20	1,354	1,500	1,506	1,900	400	26.67%	I	800	1,037	1,200	350	220	350	350	249	350
Tax Abatements	21	86	2,000	804	2,000	0	0.00%	I	1,000	614	1,000	500	0	500	500	190	500
Early Tax Pmt Discounts 1%	22	14,909	14,900	15,886	14,900	0	0.00%	I	10,500	11,530	10,500	2,200	2,144	2,200	2,200	2,212	2,200

Purpose – Misc. Expenses account for expenditures not associated with other identifiable categories and includes non-sufficient fund fees, sympathy gifts and awards. Recording Costs fund the fees charged for filing documents with the Registry of Deeds. Association Dues fund the annual fees for regional, state and national professional associations for town staff. Town Reports funds the printing and distribution costs for the annual report, as required by state law. Advertising funds published notices and other advertisements printed in local and regional newspapers.

Early Tax Pmt Discounts 1% funds the expenditure associated with the early tax payment discount. Every percent added to the discount requires additional funding of approximately \$.10 on each town's tax rate. Therefore, the early payment discount requires every tax payer's bill to increase by \$.10 for each discount percent. The net savings for a \$150,000 home is approximately \$5.50 per discount percentage.

2017 Changes:

- Increased advertising for Mapleton to \$1,200 to account for increased costs for Star Herald advertising.

General Government – Insurance

Dept. X01	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
INSURANCE	65																	
Public Officials Liability	01	4,194	4,256	4,256	3,336	(920)	-21.62%	J	2,932	2,932	2,309	621	621	484	702	702	544	
Money/Securities/Theft Cover	02	827	827	827	827	0	0.00%	J	570	570	572	121	121	120	136	136	135	
Public Officials Bonding	03	0	625	625	625	0	0.00%	J	431	431	433	91	91	91	103	103	102	
General Liability	10	3,494	3,530	3,529	3,519	(11)	-0.31%	I	2,432	2,431	2,435	515	515	510	582	582	574	

Purpose – Public Officials Liability funds personal protection for elected officials and staff in the conduct of their prescribed duties. Money/Securities/Theft Cover provides financial protection for the towns in the event of theft or financial loss. Public Officials Bonding provides state mandated financial protection for the towns for the Town Manager and Treasurer positions. General Liability funds liability protection for the towns.

2017 Changes:

- The total of all town liability, equipment and vehicle insurance premiums decreased 12.75%.

Highway Department - Personnel Expenses

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
PERSONNEL EXPENSES	01																
Road Commissioner Salary	01	49,803	51,440	50,302	47,476	(3,964)	-7.71%	J	26,646	26,056	24,593	11,831	11,569	10,919	12,963	12,676	11,964
Highway Salaries	15	107,603	118,428	115,949	115,000	(3,428)	-2.89%	J	61,346	60,062	59,570	27,238	26,668	26,450	29,844	29,219	28,980

Purpose - The Personnel Expenses Account funds wages for the Road Commissioner, Heavy Equipment Operator, Mechanic and Truck Driver.

2017 Changes:

- Base salaries decreased slightly due to personnel changes.

Highway Department – Employee Costs

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
EMPLOYEE COSTS	05																
FICA	01	114	0	19	0	0	#DN/0!	J	0	10	0	0	4	0	0	5	0
Medicare	05	2,188	2,463	2,252	2,450	(13)	-0.53%	J	1,276	1,167	1,269	566	518	564	621	568	617
Maine State Retirement	10	1,809	15,628	15,231	15,600	(28)	-0.18%	J	8,095	7,890	8,081	3,594	3,503	3,588	3,938	3,838	3,931
ICMA	15	4,868	4,637	3,861	3,500	(1,137)	-24.52%	J	2,402	2,000	1,813	1,067	888	805	1,169	973	882
Health Insurance	25	44,279	55,222	51,380	54,926	(296)	-0.54%	J	28,605	26,615	28,452	12,701	11,817	12,633	13,916	12,948	13,841
Health Reimb. Arrangement	26	1,200	3,500	3,500	1,380	(2,120)	-60.57%	J	1,813	1,813	715	805	805	317	882	882	348
Workers Compensation	30	14,762	18,824	18,824	15,998	(2,826)	-15.01%	J	9,751	9,751	8,287	4,330	4,330	3,680	4,744	4,744	4,031
Unemployment Comp	35	0	694	0	100	(594)	-85.59%	J	359	0	52	160	0	23	175	0	25

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. Maine State Retirement funds Maine PERS employer contributions for all eligible employees. The Towns contribute to qualified employees' ICMA 457 retirement accounts and provide health insurance benefits for all Highway personnel. Health Reimbursement Arrangement funds the deductibles according to each health insurance plan. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

2017 Changes:

- Maine State Retirement employer's contributions are made for all employees except the town manager. Rates are 9.5% for January to June, then 9.6% from July through December.
- Health Insurance premiums increased 11.25%, but decreased in Highway due to personnel changes.
- Health Reimbursement Arrangement decreased to \$1,380.
- Workers' Compensation decreased \$2,826 and Unemployment decreased \$594 for Highway employees.

Highway Department – Training & Travel

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
TRAINING & TRAVEL	10																
Training	05	492	1,500	131	1,500	0	0.00%	J	777	68	777	345	30	345	378	33	378
Health & Safety Testing	25	50	500	255	500	0	0.00%	J	259	132	259	115	59	115	126	64	126

Purpose – Training funds the professional development for staff and covers all costs associated with training, including travel, tuition, meals and lodging. Health & Safety Testing funds the state and federal mandated drug testing for commercial truck drivers.

2017 Changes:

- Level funded.

Highway Department – Supplies & Repairs

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
SUPPLIES & REPAIRS	15																
General Supplies	01	27,428	28,000	33,032	28,000	0	0.00%	J	14,504	17,111	14,504	6,440	7,597	6,440	7,056	8,324	7,056
Gas, Grease, Oil	25	31,621	45,000	25,617	45,000	0	0.00%	J	23,310	13,270	23,310	10,350	5,892	10,350	11,340	6,455	11,340
Culverts	30	10,201	8,000	11,122	15,000	7,000	87.50%	J	4,144	5,761	7,770	1,840	2,558	3,450	2,016	2,803	3,780
Gravel	35	1,176	1,000	894	2,000	1,000	100.00%	J	518	463	1,036	230	206	460	252	225	504
Calcium	40	798	2,500	2,000	2,500	0	0.00%	J	1,295	1,036	1,295	575	460	575	630	504	630
Patch	45	845	1,000	1,035	1,000	0	0.00%	J	518	536	518	230	238	230	252	261	252
Plow Blades & Chains	50	2,647	3,000	2,994	3,000	0	0.00%	J	1,554	1,551	1,554	690	689	690	756	754	756
Winter Sand	55	10,400	11,000	10,725	11,000	0	0.00%	J	5,698	5,556	5,698	2,530	2,467	2,530	2,772	2,703	2,772
Salt	60	9,662	19,000	18,974	19,000	0	0.00%	J	9,842	9,829	9,842	4,370	4,364	4,370	4,788	4,781	4,788

Purpose – General Supplies funds the parts and supplies necessary for execution of daily operations. Gas, Grease, Oil funds fuel and lubricants for vehicles and equipment. Culverts funds the various culverts installed under the towns’ roads and driveways to facilitate adequate drainage. Gravel pays the stumpage for sand and gravel excavated for winter sanding applications. Calcium funds liquid calcium utilized for dust abatement on the towns’ dirt roads. Patch funds asphalt purchases for small scale road patching. Winter Sand and Salt fund the salt and sand utilized during winter road clearing operations.

2017 Changes:

- Culverts increased \$7,000. Funding estimates for 2017 include \$12,150 for cross culverts and ~\$3,000 for driveway culverts.
- Gravel increased \$1,000 for resurfacing gravel roads.

Highway Department – New Equipment

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget	
NEW EQUIPMENT	20								51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
Department Equipment	05	33,106	13,000	16,812	13,000	0	0.00%	J	6,734	8,709	6,734	2,990	3,867	2,990	3,276	4,237	3,276
Highway Safety Equipment	10	982	2,500	2,127	2,500	0	0.00%	J	1,295	1,102	1,295	575	489	575	630	536	630

Purpose – Department Equipment funds the purchase of new equipment and catastrophic, large scale repairs to current equipment. Highway Safety Equipment funds the purchase of various personal safety equipment including reflective vests, safety gloves, boots and traffic control equipment.

2017 Changes:

- Level funded.

Highway Department – Communications

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
COMMUNICATIONS	25																
Cell Phones	15	374	400	344	400	0	0.00%	J	207	178	207	92	79	92	101	87	101

Purpose – Cell Phones funds the cellular phone stipend for the Road Commissioner.

2017 Changes:

- Level funded.

Highway Department – Building Expenses

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
BUILDING EXPENSES	30																
Heating Fuel	01	3,449	3,500	1,361	3,500	0	0.00%	J	1,813	705	1,813	805	313	805	882	343	882
Electricity	05	3,118	3,700	2,832	3,700	0	0.00%	J	1,917	1,467	1,917	851	651	851	932	714	932
Insurance	10	1,361	1,102	1,100	1,145	43	3.90%	J	571	570	593	253	253	263	278	277	289
Supplies/Repairs	20	3,670	3,000	3,019	3,000	0	0.00%	J	1,554	1,564	1,554	690	694	690	756	761	756
Garbage Removal	30	541	650	559	650	0	0.00%	J	337	290	337	150	129	150	164	141	164

Purpose – Heating Fuel and Electricity fund power and heat for the town office, 50% funded in General Government and 50% in Highway Department. Electricity for the Salt Shed is funded 100% by Highway. Insurance provides loss, replacement and liability protection. Supplies/Repairs fund various items inside and outside of the office such as light bulbs, mulch, deicer and other items specific to the building. Garbage Removal funds the Star City Sanitation contracted dumpster and weekly trash removal for the facility. Total costs are shared with the General Government Department for Heating Fuel, Electricity, Insurance and Garbage Removal.

2017 Changes:

- Building Insurance increased \$43.

Highway Department – Contracts & Services

									MAPLETON			CASTLE HILL			CHAPMAN		
Dept. X05		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
	Acct. #	Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
CONTRACTS & SERVICES 45									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
Gen. Contracts & Services	01	3,143	2,500	6,107	2,500	0	0.00%	J	1,295	3,163	1,295	575	1,405	575	630	1,539	630
Brush Ctrl & Mowing	15	2,400	4,000	550	4,000	0	0.00%	J	2,072	285	2,072	920	127	920	1,008	139	1,008
Gravel Pit Recovery	20	0	0	0	0	0	#DN/0!	J	0	0	0	0	0	0	0	0	0

Purpose – Gen. Contracts & Services funds various services performed by outside sources such as road sweeping, tree trimming and beaver control. Brush Ctrl & Mowing funds roadside maintenance to prevent overgrowth of grass and brush. Gravel Pit Recovery funds the leveling of pit holes excavated for sand and gravel.

2017 Changes:

- Level funded.
- Castle Hill’s gravel pit will need recovery work, but will be funded from undesignated sources (estimated cost \$2,500).

Highway Department - Insurance

Dept. X05	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
INSURANCE	65																
Equipment/Auto Coverage	05	5,553	8,000	8,000	6,727	(1,273)	-15.91%	J	4,144	4,144	3,485	1,840	1,840	1,547	2,016	2,016	1,695

Purpose – Equipment/Auto Coverage funds replacement, loss and liability insurance for all Highway vehicles and equipment.

2017 Changes:

- Equipment/Auto Coverage decreased \$1,273.

Fire Department

Dept. X10	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN		
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
TOTAL FIRE DEPARTMENT		123,013	151,832	147,750	152,361	529	0.35%		92,363	89,550	93,131	19,572	18,976	19,514	39,898	39,224	39,716
								Ind							17,779	17,779	17,779
								Joint	92,363	89,550	93,131	19,572	18,976	19,514	22,119	21,445	21,937

Purpose – The Fire Department and associated accounts fund the activities and services provided by the Volunteer Fire Fighters, the Fire Chief and Assistant Fire Chief.

All Fire Department expenses are Joint, with the exception of Chapman’s Presque Isle Fire contract, which is funded in accordance with the Interlocal Agreement (70% Chapman, 30% Joint according to the formula).

2017 Changes:

- Fire Department increased \$529, or .35%. Increases are attributable to Health and Safety Testing.

Fire Department - Personnel Expenses

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
PERSONNEL EXPENSES 01																	
Fire Chief Salary	17	10,573	10,573	10,573	10,788	215	2.03%	J	7,285	7,285	7,465	1,544	1,544	1,564	1,745	1,745	1,758
Asst. Fire Chief Salary	18	7,387	7,389	7,389	7,537	148	2.00%	J	5,091	5,091	5,216	1,079	1,079	1,093	1,219	1,219	1,229
Volunteer Fire Salaries	20	30,189	30,188	30,188	30,792	604	2.00%	J	20,800	20,800	21,308	4,407	4,407	4,465	4,981	4,981	5,019

Purpose - The Personnel Expenses Account funds wages for the Fire Chief, Assistant Fire Chief and the Volunteer Fire Fighters.

2017 Changes:

- Salaries increased 2.0% for all fire personnel.

Fire Department – Employee Costs

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
EMPLOYEE COSTS	05								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
FICA	01	2,985	3,000	2,985	3,050	50	1.67%	J	2,067	2,057	2,111	438	436	442	495	493	497
Medicare	05	698	750	698	750	0	0.00%	J	517	481	519	110	102	109	124	115	122
Workers Compensation	30	4,410	6,848	6,848	6,063	(785)	-11.46%	J	4,718	4,718	4,196	1,000	1,000	879	1,130	1,130	988
Unemployment Comp	35	0	197	0	100	(97)	-49.24%	J	136	0	69	29	0	15	33	0	16

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

2017 Changes:

- FICA and Medicare increases are related to salary increases.
- Workers' Compensation insurance decreased \$785 and Unemployment decreased \$97.

Fire Department – Training & Travel

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
TRAINING & TRAVEL	10																
Local Mileage	01	0	100	0	100	0	0.00%	J	69	0	69	15	0	15	17	0	16
Training	05	4,989	5,500	3,021	5,500	0	0.00%	J	3,790	2,081	3,806	803	441	798	908	498	897
Health & Safety Testing	25	4,733	6,000	5,949	8,500	2,500	41.67%	J	4,134	4,099	5,882	876	869	1,233	990	982	1,386

Purpose – Local mileage funds the travel associated with the conduct of towns’ business while utilizing one’s personal vehicle. Mileage is reimbursed at the current IRS rate. Training funds the professional development for our volunteer fire staff and covers all costs associated with training, including travel, tuition, meals and lodging. Health & Safety Testing funds maintenance and testing of fire safety equipment.

2017 Changes:

- Health & Safety Testing increased \$2,500 for fire hose testing.

Fire Department – Supplies & Repairs

									MAPLETON			CASTLE HILL			CHAPMAN		
Dept. X10		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
	Acct. #	Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
SUPPLIES & REPAIRS	15								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
General Supplies	01	7,130	10,000	11,207	10,000	0	0.00%	J	6,890	7,722	6,920	1,460	1,636	1,450	1,650	1,849	1,630
Gas, Grease, Oil	25	2,494	2,600	1,440	2,600	0	0.00%	J	1,791	992	1,799	380	210	377	429	238	424
Fire Education Supplies	75	1,195	1,200	689	1,200	0	0.00%	J	827	475	830	175	101	174	198	114	196
Dry Hydrant Repair	76	634	2,000	685	2,000	0	0.00%	J	1,378	472	1,384	292	100	290	330	113	326

Purpose – General Supplies funds the parts and supplies necessary for execution of daily operations. Gas, Grease, Oil funds fuel and lubricants for vehicles and equipment. Fire Education Supplies funds all materials associated with enhancing citizens’ knowledge regarding fire safety. Dry Hydrant repair funds the maintenance and upkeep of the towns’ ten fire water hydrants.

2017 Changes:

- Level funded.

Fire Department – New Equipment

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
NEW EQUIPMENT	20																
Office Equipment/Software	01	1,060	1,500	1,330	1,500	0	0.00%	J	1,034	916	1,038	219	194	218	248	219	245
Department Equipment	05	5,308	8,000	7,828	8,000	0	0.00%	J	5,512	5,393	5,536	1,168	1,143	1,160	1,320	1,292	1,304

Purpose – Office Equipment Software funds the purchase of computer equipment and other office equipment necessary for command and control at the fire house. Department Equipment funds the purchase of all small scale equipment for the Fire Department. Large scale purchases are funded through capital reserves.

2017 Changes:

- Level funded.

Fire Department – Communications

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
COMMUNICATIONS	25								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Telephone	01	979	1,000	977	1,000	0	0.00%	J	689	673	692	146	143	145	165	161	163
Internet	10	396	500	455	500	0	0.00%	J	345	313	346	73	66	73	83	75	82
Cell Phones	15	451	600	543	600	0	0.00%	J	413	374	415	88	79	87	99	90	98

Purpose – Telephone and Internet fund the voice and data communications for the fire house. Telephone services are provided by OTT and internet by Time Warner. Total costs for the services are shared with General Government. Cell Phones funds stipends for the Fire Chief’s and Assistant Fire Chief’s cellular phones.

2017 Changes:

- Level funded.

Fire Department – Building Expenses

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
BUILDING EXPENSES	30																
Heating Fuel	01	6,063	7,000	7,815	6,000	(1,000)	-14.29%	J	4,823	5,385	4,152	1,022	1,141	870	1,155	1,289	978
Electricity	05	2,552	3,000	3,515	3,000	0	0.00%	J	2,067	2,422	2,076	438	513	435	495	580	489
Insurance	10	354	258	258	369	111	43.02%	J	178	178	255	38	38	54	43	43	60
Cleaning	15	1,496	800	1,318	800	0	0.00%	J	551	908	554	117	192	116	132	217	130
Supplies/Repairs	20	6,380	2,600	2,566	2,600	0	0.00%	J	1,791	1,768	1,799	380	375	377	429	423	424

Purpose – Heating Fuel and Electricity fund power and heat for the fire house. Insurance provides loss, replacement and liability protection. Cleaning accounts for all supplies purchased for in-house cleaning of the facility. Supplies/Repairs fund various items inside and outside of the office such as light bulbs, garage door parts and other items specific to the building, including propane for the hot water heater and generator.

2017 Changes:

- Heating Fuel decreased \$1,000 due to decreased heating fuel costs.
- Building insurance increased \$111.

Fire Department – Contracts & Services

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
CONTRACTS & SERVICE: 45																	
PI Fire Contract-Joint 30%	25	7,619	7,619	7,618	7,619	0	0.00%	J	5,249	5,249	5,272	1,112	1,112	1,105	1,257	1,257	1,242
PI Fire Contract-Chap 70%	26	0	17,779	17,779	17,779	0	0.00%	I							17,779	17,779	17,779
Dispatch Service	30	5,500	5,500	5,500	5,500	0	0.00%	J	3,790	3,790	3,806	803	803	798	908	908	897

Purpose – PI Fire Contract provides fire coverage for Chapman Road in Chapman. Presque Isle charges the towns a fee of .00083 x Chapman’s valuation, with 30% Joint funded and 70% Chapman funded. Dispatch Service is provided by the Presque Isle Police Department.

2017 Changes:

- PI Fire Contract and Dispatch Service will remain level for the next three years.

Fire Department – Other Expenses

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
OTHER EXPENSES	60																
Association Dues	10	684	700	722	700	0	0.00%	J	482	497	484	102	105	102	116	119	114

Purpose – Association Dues fund the annual fees for regional, state and national professional associations for firefighting staff.

2017 Changes:

- Level funded.

Fire Department – Insurance

Dept. X10	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
INSURANCE	65								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Equipment/Auto Coverage	05	4,457	5,511	5,511	4,602	(909)	-16.49%	J	3,797	3,797	3,185	805	805	667	909	909	750
Volunteer FF Life Ins (County)	15	82	200	73	200	0	0.00%	J	138	51	138	29	11	29	33	12	33
First Resp (Pub Off Liab Pkg)	20	1,365	1,420	1,420	1,112	(308)	-21.69%	J	978	978	770	207	207	161	234	234	181
Volunteer Accident (WC gap)	25	850	1,500	850	1,500	0	0.00%	J	1,034	586	1,038	219	124	218	248	140	245

Purpose – Equipment/Auto Coverage funds replacement, loss and liability insurance for all Fire vehicles and equipment. Volunteer FF Life Ins (County) provides life insurance coverage for our firefighters through Aroostook County. First Responder (Liab Pkg) provides liability coverage for our first responders. Volunteer Accident (WC gap) provides workers compensation coverage for the volunteer firefighters.

2017 Changes:

- Equipment/Auto Coverage decreased \$909 and Public Officials Liability decreased \$308.

Recreation Department

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
		34,902	45,404	45,100	53,079	7,675	16.90%		68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
TOTAL RECREATION DEPT.									31,283	31,074	36,731	6,629	6,585	7,696	7,492	7,442	8,652
								Ind									
								Joint	31,283	31,074	36,731	6,629	6,585	7,696	7,492	7,442	8,652

Purpose – The Recreation Department and associated accounts fund the activities and services provided by the summer recreation program, little league baseball, recreation soccer and the public swimming pool.

All Recreation Department expenses are Joint funded in accordance with the Interlocal Agreement.

2017 Changes:

- Recreation Department increased \$7,675, or 16.9%. Increases are attributable to the mandatory minimum wage increase to \$9 per hour.

Recreation Department – Employee Costs

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
EMPLOYEE COSTS	05																
FICA	01	1,232	1,500	1,626	1,900	400	26.67%	J	1,034	1,120	1,315	219	237	276	248	268	310
Medicare	05	288	350	380	450	100	28.57%	J	241	262	311	51	55	65	58	63	73
Workers Compensation	30	774	1,016	1,016	1,006	(10)	-0.98%	J	700	700	696	148	148	146	168	168	164
Unemployment Comp	35	0	94	0	10	(84)	-89.36%	J	65	0	7	14	0	1	16	0	2

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

2017 Changes:

- FICA and Medicare increased due to minimum wage salary increases.
- Workers' Compensation insurance decreased \$10 and Unemployment decreased \$84.

Recreation Department – Communications

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
COMMUNICATIONS	25								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Telephone	01	0	150	0	150	0	0.00%	J	103	0	104	22	0	22	25	0	24
Internet (Security Camera)	10	479	500	424	500	0	0.00%	J	345	292	346	73	62	73	83	70	82
Cell Phones	15	0	120	72	120	0		J	83	50	83	18	11	17	20	12	20

Purpose – Telephone and Internet (Security Camera) fund the phone and internet (Fairpoint) lines at the public pool, providing telephone service and a 24x7 security camera. Cell Phones provide cellular phone reimbursements to the Recreation Director for town business conducted on his personal phone.

2017 Changes:

- Level funded.

Recreation Department – Building Expenses

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
BUILDING EXPENSES	30								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Electricity	05	1,563	2,400	1,610	2,000	(400)	-16.67%	J	1,654	1,109	1,384	350	235	290	396	266	326
Insurance	10	354	474	474	493	19	4.01%	J	327	327	341	69	69	71	78	78	80
Supplies/Repairs	20	339	2,000	509	2,000	0	0.00%	J	1,378	351	1,384	292	74	290	330	84	326
Grounds/Pool Maintenance	40	4,657	4,900	5,611	5,000	100	2.04%	J	3,376	3,866	3,460	715	819	725	809	926	815

Purpose – Electricity funds power and Insurance provides loss, replacement and liability protection for the public pool and building. Supplies/Repairs fund all materials and repairs necessary to operate the public pool. Grounds/Pool Maintenance funds lawn mowing for the pool grounds and routine maintenance items for the pool.

2017 Changes:

- Electricity decreased \$400 to reflect spending trends.
- Building insurance increased \$19.
- Grounds/Pool Maintenance increased \$100 for anticipated need with pool updates.

Recreation Department – Rec. Program Expenses

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
REC. PROGRAM EXPENSE	80								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Recreation Director Salary	01	5,285	6,000	4,560	6,000	0	0.00%	J	4,134	3,142	4,152	876	666	870	990	752	978
Supplies	05	618	700	650	700	0	0.00%	J	482	448	484	102	95	102	116	107	114
Mileage Reimbursement	10	26	300	0	300	0	0.00%	J	207	0	208	44	0	44	50	0	49
Meets, Matches & Tournaments	15	50	250	50	250	0	0.00%	J	172	34	173	37	7	36	41	8	41
Association Dues	20	0	100	50	100	0	0.00%	J	69	34	69	15	7	15	17	8	16
Awards	25	290	300	70	300	0	0.00%	J	207	48	208	44	10	44	50	12	49
Special Programs	30	0	0	0	0	0	Not Funded	J	0	0	0	0	0	0	0	0	0

Purpose – Recreation Director Salary funds the director’s wages. Supplies funds various materials not applicable to other accounts in the Recreation Department purchased at the director’s discretion. Mileage Reimbursement funds travel associated with the conduct of towns’ business while utilizing one’s personal vehicle or travel to sporting events. Mileage is reimbursed at the current IRS rate. Meets, Matches & Tournaments provides funding for our teams to compete in out-of-town events. Association Dues funds the annual fees for professional associations for recreation staff. Awards funds participation awards for the summer recreation program. Special Programs is not funded but reserved for future use.

2017 Changes:

- Level funded.

Recreation Department – Little League Program

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
LITTLE LEAGUE PROGRA 81									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Little League Salaries	01	1,829	2,100	1,767	2,100	0	0.00%	J	1,447	1,217	1,453	307	258	305	347	292	342
Supplies	05	1,926	1,800	2,577	1,800	0	0.00%	J	1,240	1,776	1,246	263	376	261	297	425	293
Awards	25	371	500	378	500	0	0.00%	J	345	260	346	73	55	73	83	62	82

Purpose – Little League Salaries funds the baseball umpires, two umpires per game at \$30 each per game. Supplies provides all materials for little league including baseballs, field line chalk and paint, bats and other equipment required to operate the league. Awards fund the trophies and other awards issued to little league participants.

2017 Changes:

- Level funded.
- An 8-10 year old developmental season will precede the regular season, running from May 30 – June 8.
- Little league will commence on June 12th with a 12 game season. Playoffs will run July 30 – August 3.

Recreation Department – Recreation Ball

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
RECREATION/SOFTBALL	82								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Rec Ball/Softball Salaries	01	2,718	2,400	2,467	3,000	600	25.00%	J	1,654	1,700	2,076	350	360	435	396	407	489
Supplies	05	76	500	417	500	0	0.00%	J	345	287	346	73	61	73	83	69	82

Purpose – Rec Ball Salaries funds wages for two baseball and basketball instructors for this portion of the recreation program conducted at Mapleton Elementary. Supplies provide materials for the baseball and basketball program including balls, bats and tees.

2017 Changes:

- Salaries increased \$600 due to the minimum wage increase.

Recreation Department – Tennis/Dance/Games Program

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
TENNIS/GAMES PROGRAM 83									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Tennis/Games Salaries	01	1,512	2,100	1,732	2,600	500	23.81%	J	1,447	1,193	1,799	307	253	377	347	286	424
Supplies	05	167	150	119	150	0	0.00%	J	103	82	104	22	17	22	25	20	24

Purpose – Tennis Salaries funds wages for two tennis and dance instructors for this portion of the recreation program conducted at the public pool grounds. In 2015, a youth triathlon program was introduced. Supplies provide materials for the tennis program including balls, rackets and nets.

2017 Changes:

- Salaries increased \$500 due to the minimum wage increase.

Recreation Department – Arts & Crafts Program

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
ARTS & CRAFTS PROG.	84								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Arts & Crafts Salaries	01	1,511	1,800	1,747	2,300	500	27.78%	J	1,240	1,204	1,592	263	255	334	297	288	375
Supplies	05	499	500	151	500	0	0.00%	J	345	104	346	73	22	73	83	25	82

Purpose – Arts & Crafts Salaries funds wages for two instructors for this portion of the recreation program conducted at the Lions Club. Supplies provide a myriad of arts and crafts materials such as paint, paper and glue.

2017 Changes:

- Salaries increased \$500 due to the minimum wage increase.

Recreation Department – Swimming Program

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
SWIMMING PROGRAM	85								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Swimming Salaries	01	6,215	10,000	12,101	11,250	1,250	12.50%	J	6,890	8,338	7,785	1,460	1,767	1,631	1,650	1,997	1,834
Supplies	05	149	500	102	500	0	0.00%	J	345	70	346	73	15	73	83	17	82
Certifications	20	0	500	753	500	0	0.00%	J	345	519	346	73	110	73	83	124	82

Purpose – Swimming Salaries funds wages for two instructors for this portion of the recreation program and the lifeguards provided for open swim at the public pool. Supplies provide swimming materials to aid swimming lessons such as floats and kickboards. Certifications fund the lifeguard and water safety instructor (WSI) certifications necessary to operate a safe public pool.

2017 Changes:

- Swimming Salaries increased \$1,250 due to the minimum wage increase.

Recreation Department – Indoor Swimming

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
INDOOR SWIMMING	86																
Swimming Salaries	01	0	0	0	2,500	2,500	NEW	J	0	0	1,730	0	0	363	0	0	408
Supplies	05	0	0	0	3,500	3,500	NEW	J	0	0	2,422	0	0	508	0	0	571
Certifications	20	0	0	0	100	100	NEW	J	0	0	69	0	0	15	0	0	16

Purpose – Indoor Swimming Salaries funds wages for two swim instructors during the spring and fall swimming programs at the UMPI pool. Supplies provide necessary materials for the indoor swim program. Certifications fund courses to keep swim instructors properly certified to teach swim lessons.

2017 Changes:

- New account for the new program.

Recreation Department – Winter Recreation

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
WINTER RECREATION	89																
Winter Recreation Salaries	01	1,620	800	2,962	0	(800)	DELETE	J	551	2,041	0	117	432	0	132	489	0
Supplies	05	354	600	725	0	(600)	DELETE	J	413	500	0	88	106	0	99	120	0

Purpose – Winter Recreation Salaries funds wages for two soccer coaches for the fall soccer program conducted at the public pool grounds. Supplies provide materials such as soccer balls, nets and field paint.

2017 Changes:

- Marked for deletion with the creation of Indoor Swimming and Soccer Program accounts.

Recreation Department – Soccer Program

Dept. X15	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
SOCCER PROGRAM	90								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Soccer Salaries	01	0	0	0	800	800	NEW	J	0	0	554	0	0	116	0	0	130
Supplies	05	0	0	0	300	300	NEW	J	0	0	208	0	0	44	0	0	49

Purpose – Soccer Salaries funds wages for soccer coaches for the fall soccer program conducted at the public pool grounds. Supplies provide materials such as soccer balls, nets and field paint.

2017 Changes:

- New account for the new program.

Property Services

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN			
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017	
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
TOTAL PROPERTY SERVICE		49,222	56,734	45,167	56,755	21	0.04%		38,464	5,061	38,641	8,446	1,270	8,395	9,824	1,730	9,719	
									Ind	1,200	1,075	1,200	550	425	550	900	775	900
									Joint	37,264	3,986	37,441	7,896	845	7,845	8,924	955	8,819

Purpose – The Property Services Department and associated accounts fund the activities and services provided by the Code Enforcement Officer and Assessors’ Agent.

2017 Changes:

- Property Services increased \$21, or .04%. Increases are attributable to Workers’ Compensation.

Property Services - Personnel Expenses

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
PERSONNEL EXPENSES 01									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Assessor Stipends	30	2,050	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	31,304	33,280	28,952	33,280	0	0.00%	J	22,930	0	23,030	4,859	0	4,826	5,491	0	5,425
Code Enforcement Officer	62	8,358	10,400	8,155	10,400	0	0.00%	J	7,166	0	7,197	1,518	0	1,508	1,716	0	1,695

Purpose - Assessor Stipends are funded as follows:

- Mapleton \$300 per year, \$400 per year for the Chair
- Castle Hill \$100 per year, \$150 per year for the Chair
- Chapman \$200 per year, \$300 per year for the Chair

Assessors' Agent funds wages at 20 hours per week. Code Enforcement Officer funds wages at 10 hours per week.

2017 Changes:

- Level funded.

Property Services – Employee Costs

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
EMPLOYEE COSTS	05																
FICA	01	2,586	2,870	2,427	2,870	0	0%	J	1,977	1,672	1,986	419	354	416	474	400	468
Medicare	05	605	700	568	700	0	0.00%	J	482	391	484	102	83	102	116	94	114
Maine State Retirement	10	0	0	0	0	0	0.00%	J	0	0	0	0	0	0	0	0	0
ICMA	15	0	0	0	0	0	0.00%	J	0	0	0	0	0	0	0	0	0
Health Insurance	25	0	0	0	0	0	0.00%	J	0	0	0	0	0	0	0	0	0
Health Reimb. Arrangement	26	0	0	0	0	0	0.00%	J	0	0	0	0	0	0	0	0	0
Workers Compensation	30	767	947	947	1,055	108	11.40%	J	652	652	730	138	138	153	156	156	172
Unemployment Comp	35	0	187	0	100	(87)	-46.52%	J	129	0	69	27	0	15	31	0	16

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. The Towns contribute to qualified employees' ICMA 457 retirement accounts and provide health insurance benefits for the Property Services Department. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

With part-time employees, Maine State Retirement, ICMA, Health Insurance and HRA are not utilized

2017 Changes:

- Workers' Compensation increased \$108 and Unemployment Comp decreased \$87.

Property Services – Training & Travel

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
TRAINING & TRAVEL	10																
Local Mileage	01	897	1,000	455	1,000	0	0.00%	J	689	313	692	146	66	145	165	75	163
Training	05	1,591	3,500	724	3,500	0	0.00%	J	2,412	499	2,422	511	106	508	578	119	571

Purpose – Local mileage funds the travel associated with the conduct of towns’ business while utilizing one’s personal vehicle. Mileage is reimbursed at the current IRS rate. Training funds the professional development for staff and covers all costs associated with training, including travel, tuition, meals and lodging.

2017 Changes:

- Level funded.

Property Services – Supplies & Repairs

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
		Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget
SUPPLIES & REPAIRS	15								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
General Supplies	01	684	800	634	800	0	0.00%	J	551	437	554	117	93	116	132	105	130

Purpose – General Supplies funds various office supplies such as paper, print toner, and the Marshall & Swift Assessing Manual.

2017 Changes:

- Level funded.

Property Services – Communications

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
COMMUNICATIONS	25																
Cell Phones	15	180	0	0	0	0	#DIV/0!	J	0	0	0	0	0	0	0	0	0

Purpose –Cell Phones funds the cellular phone stipend for the Property Services Department.

2017 Changes:

- Level funded.

Property Services – Other Expenses

Dept. X20	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
OTHER EXPENSES	60								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
Association Dues	10	290	400	30	400	0	0.00%	J	276	21	277	58	4	58	66	5	65
Planning Board	30	90	300	120	300	0	0.00%	I	100	40	100	100	40	100	100	40	100
Zoning Board	35	0	300	105	300	0	0.00%	I	100	35	100	100	35	100	100	35	100

Purpose – Association Dues fund the annual fees for regional, state and national professional associations for the Property Services Department. Planning Board and Zoning Board fund miscellaneous expenses associated with the two boards for each town.

2017 Changes:

- Level funded.

Public Safety Department

Dept. X25	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
TOTAL PUBLIC SAFETY		53,364	56,548	53,927	56,509	(39)	-0.07%		41,690	39,688	41,685	7,055	6,764	7,043	7,803	7,475	7,781	
									Ind	36,372	35,581	36,512	5,928	5,894	5,959	6,530	6,491	6,563
									Joint	5,318	4,066	4,924	1,127	862	1,032	1,273	974	1,160

Purpose – The Public Safety Department and associated accounts fund the activities and services provided by the Animal Control Officer, Ambulance Services and for pedestrian safety.

2017 Changes:

- Public Safety decreased \$39, or .07%. Changes are attributable to the new Animal Control Officer.

Public Safety Department - Personnel Expenses

Dept. X25	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
PERSONNEL EXPENSES 01																		
Animal Control Officer	65	3,782	3,800	3,481	3,600	(200)	-5.26%	J	2,618	2,398	2,491	555	508	522	627	574	587	

Purpose - The Personnel Expenses Account funds wages for the Animal Control Officer (ACO).

2017 Changes:

- Animal Control Officer salary decreased \$200 due to new personnel.

Public Safety Department – Employee Costs

Dept. X25	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN		
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
EMPLOYEE COSTS	05																
FICA	01	234	250	216	250	0	0.00%	J	172	149	173	37	32	36	41	36	41
Medicare	05	55	60	51	60	0	0.00%	J	41	35	42	9	7	9	10	8	10
Workers Compensation	30	75	92	92	89	(3)	-3.26%	J	63	63	62	13	13	13	15	15	15
Unemployment Comp	35	0	16	0	16	0	0.00%	J	11	0	11	2	0	2	3	0	3

Purpose - The Employee Costs Account funds Social Security and Medicare expenses for applicable employees as required by law. Additional employee expenses include Workers Compensation and Unemployment Compensation insurance.

2017 Changes:

- Workers' Compensation decreased \$3.

Public Safety Department – Training & Travel

Dept. X25	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
TRAINING & TRAVEL	10																	
Local Mileage	01	0	50	66	600	550	1100.00%	J	34	45	415	7	10	87	8	11	98	
Training	05	230	850	50	900	50	5.88%	J	586	34	623	124	7	131	140	8	147	

Purpose – Local mileage funds the travel associated with the conduct of towns’ business while utilizing one’s personal vehicle. Mileage is reimbursed at the current IRS rate. Training funds the professional development for staff and covers all costs associated with training, including travel, tuition, meals and lodging.

2017 Changes:

- Local Mileage increased \$550 due to the new ACO utilizing a personal vehicle.
- Training increased \$50 to gain State certification for the new ACO.

Public Safety Department – Supplies & Repairs

Dept. X25	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget	
								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
SUPLIES & REPAIRS	15																
General Supplies	01	10	500	98	500	0	0.00%	J	345	68	346	73	14	73	83	16	82
Gas, Grease, Oil	25	1,000	1,000	1,000	0	(1,000)	-100.00%	J	689	689	0	146	146	0	165	165	0

Purpose – General Supplies funds ACO supplies including dog food, cat food, traps and animal handling safety equipment. Gas, Grease, Oil funds gasoline used to fuel the Highway Department pickup truck when used for ACO purposes.

2017 Changes:

- Gas, Grease, Oil decreased to \$0 with the new ACO utilizing a personal vehicle (former ACO used the Road Commissioner vehicle for ACO response).

Public Safety Department – Communications

Dept. X25	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget	
								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
COMMUNICATIONS	25																
Cell Phones	15	0	0	60	360	360	NEW	J	0	41	249	0	9	52	0	10	59

Purpose – Cell Phones funds the personal cell phone stipend of \$30 per month for the ACO.

2017 Changes:

- Added the new account to fund the ACO cell phone stipend.

Public Safety Department – Contracts & Services

Dept. X25	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
		Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
CONTRACTS & SERVICES: 45																	
Ambulance Services	40	33,724	34,230	34,000	34,434	204	0.60%	I	23,470	23,313	23,610	5,120	5,086	5,151	5,640	5,601	5,673
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

Purpose – Ambulance Services funds the towns’ fees to retain the emergency response services of Crown Ambulance. Human Society funds the ACO’s unlimited use of the Central Aroostook Humane Society to shelter stray cats and dogs.

The towns’ contract with Crown Ambulance expires December 31, 2019.

2017 Changes:

- Ambulance Services increased \$204, or .6%.

Public Safety Department – Other Expenses

Dept. X25	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
OTHER EXPENSES	60																	
Association Dues	10	35	100	35	100	0	0.00%	J	69	24	69	15	5	15	17	6	16	
Street Lights	40	8,032	8,000	7,966	8,000	0	0.00%	I	8,000	7,966	8,000							
School Safety Lights	45	789	1,000	812	1,000	0	0.00%	J	689	559	692	146	119	145	165	134	163	
Pedestrian Safety	60	0	1,200	600	1,200	0	0.00%	I	1,200	600	1,200							

Purpose – Association Dues fund the annual fees for the Maine Animal Control Association. Street Lights funds the electric bill for Mapleton’s street lights on Main Street. School Safety Lights provides repair, maintenance and operation of the two flashing yellow school zone lights surrounding Mapleton Elementary School. Pedestrian Safety funds the crosswalk painting on Main Street in Mapleton

2017 Changes:

- Level funded.

Community Services

Dept. X35	Acct. #	2015 Combined Actual	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	\$ of Budget Change	% of Budget Change	Expd. Type I or J	MAPLETON			CASTLE HILL			CHAPMAN			
									2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	2016 Approved Budget	2016 Actual Expense	2017 Proposed Budget	
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%	
TOTAL COMMUNITY SERVICE		214,205	207,042	203,974	95,952	(111,090)	-53.66%		142,341	140,721	65,649	29,877	29,400	12,760	34,824	33,853	17,543	
									Ind	142,341	140,721	65,649	29,877	29,400	12,760	34,824	33,853	17,543
									Joint	0	0	0	0	0	0	0	0	0

Purpose – Community Services and associated accounts fund contributions to various groups of interest to the towns, dues for municipal and planning associations and the solid waste functions for the towns. All line items in Community Services are individual budget items.

2017 Changes:

- Community Services decreased \$107,232 due to elimination of curbside trash pickup and the Pay As You Throw program.

Community Services – Contracts & Services

Dept. X35	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
CONTRACTS & SERVICES	45								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
NMDC	45	5,543	5,594	5,594	925	(4,669)	-83.46%	I	3,858	3,858	0	811	811	0	925	925	925
Solid Waste Debt Service	50	33,594	24,240	24,240	24,240	0	0.00%	I	18,166	18,166	18,166	2,333	2,333	2,333	3,741	3,741	3,741
Solid Waste Curbside Pickup	51	143,639	143,642	143,639	35,912	(107,730)	-75.00%	I	98,414	98,413	24,604	21,830	21,829	5,458	23,398	23,397	5,850
Mapleton Sewer District	60	5,000	5,000	5,000	5,000	0	0.00%	I	5,000	5,000	5,000						
Cemetery	70	3,129	4,000	3,393	4,000	0	0.00%	I	3,000	2,693	3,000	500	350	500	500	350	500
Homeless Serv of Aroostook	80	2,923	2,923	2,923	4,074	1,151	39.38%	I	2,010	2,010	2,922	430	430	450	483	483	702
Veteran's Graves	85	259	400	229	400	0	0.00%	I	200	158	200	100	33	100	100	38	100
PI Area Chamber	90	350	350	350	350	0	0.00%	I	250	250	250	0	0	0	100	100	100
Maine Municipal Association	95	5,095	5,283	5,283	5,441	158	2.99%	I	2,526	2,526	2,590	1,367	1,367	1,413	1,390	1,390	1,438

Purpose – NMDC funds annual dues to the Northern Maine Development Commission. Solid Waste Debt Service is the annual contribution to the Presque Isle Landfill’s closure debt. Solid Waste Curbside Pickup funds the contracted weekly curbside trash and recycling pickup. Mapleton Sewer District funds Mapleton’s annual contribution to the Sewer District’s capital reserve fund. Cemetery provides funding to each town’s cemetery association for maintenance and upkeep of all towns’ cemeteries. Homeless Serv of Aroostook funds annual contributions to the emergency homeless shelter in Presque Isle. Veteran’s Graves funds the state mandated placement of national flags on all veterans’ graves. PI Area Chamber provides annual contributions to the Central Aroostook Chamber of Commerce. Maine Municipal Association funds the annual dues for membership.

2017 Changes:

- NMDC funding eliminated by Mapleton and Castle Hill in 2017, decreasing by \$3,858 and \$811 respectively.
- Solid Waste Curbside Pickup decreased M \$73,810, CH \$16,372, C \$17,548 due to the City of Presque Isle’s elimination of the PAYT program.
- Homeless Services of Aroostook increased M \$912 and C \$219 to reflect \$1.50 per capita funding. Increased \$20 for CH.
- Maine Municipal Association increased M \$64, CH \$46 and C \$48.

Community Services – Other Expenses

Dept. X35	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
OTHER EXPENSES	60																
Community Improvements	50	2,361	2,800	1,258	2,800	0	0.00%	I	1,800	758	1,800	500	500	500	500	0	500
Recreational Trails	55	1,000	1,000	1,000	1,000	0	0.00%	I							1,000	1,000	1,000
Non-Resident Fees	56	814	905	800	905	0	0.00%	I	0		0	0	0	0	905	800	905

Purpose – Community Improvements various beautification efforts including flower buckets, gazebo repairs and town line signs. Recreational Trails funds trail systems maintained for recreational use. Non-Resident Fees fund participation in the City of Presque Isle recreation programs and the subsequent fees charged to non-residents.

2017 Changes:

- Level funded.

Community Services – Yearly Contributions

Dept. X35	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget
									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
YEARLY CONTRIBUTION:	70																
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						
Aroos. Area on Aging	15	1,406	1,406	1,406	1,406	0	0.00%	I	948	948	948	255	255	255	203	203	203
Catholic Charities Appeal	20	580	580	580	580	0	0.00%	I	400	400	400	90	90	90	90	90	90
ACAP	25	569	569	569	569	0	0.00%	I	390	390	390	85	85	85	94	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	1,059	2,000	1,102	2,000	0	0.00%	I	1,500	811	1,500	500	291	500			
Chapman Ridge Runners	55	1,384	850	1,308	850	0	0.00%	I	250	811	250				600	497	600
Healthy Families Aroostook	60	600	600	600	600	0	0.00%	I	200	200	200	200	200	200	200	200	200
American Red Cross	65	650	650	650	650	0	0.00%	I	448	448	448	95	95	95	107	107	107
M & M Soup Kitchen	80	200	200	0	200	0	0.00%	I	100	0	100	50	0	50	50	0	50
Scouts	85	700	700	700	700	0	0.00%	I	400	400	400	150	150	150	150	150	150
Castle Hill Grange Hall	91	300	300	300	300	0	0.00%	I				300	300	300			
Veteran's Cemetery	97	200	200	200	200	0	0.00%	I	100	100	100	50	50	50	50	50	50
Mapleton Daze	98	500	500	500	500	0	0.00%	I	500	500	500						

Purpose – Funding is provided upon request by the above organizations and consideration by each town’s Select Board. Haystack Historical Society, Castle Hill Grange Hall and Mapleton Daze are individually funded, serving Mapleton and Castle Hill. Aroostook River Snowmobile Club and Chapman Ridge Runners are *pass-through accounts* for snowmobile registrations designated for each club.

2017 Changes:

- Staff recommends accepting no new Yearly Contributions and level funding each existing account in 2016. We also recommend focusing our funding efforts on Aroostook County based institutions that request our assistance.

General Assistance

Dept. X40	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN			
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017	
		Combined Actual	Approved Budget	Actual Expense	Proposed Budget	Budget Change	Budget Change	Type I or J	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	Approved Budget	Actual Expense	Proposed Budget	
HEATING ASSISTANCE	50																	
Clients 1-99	1-99	1,462	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	50	1,050	0	1,050	0	0.00%	I	750		750	100		100	200		200	
HOUSING ASSISTANCE	52																	
Clients 1-99	1-99	852	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 & PERSON.	54																	
Clients 1-99	1-99	409	1,300	0	1,300	0	0.00%	I	1,000		1,000	100		100	200		200	
OTHER GENERAL ASSIST	55																	
Clients 1-99	1-99	0	900	0	900	0	0.00%	I	500		500	100		100	300		300	
TOTAL GENERAL ASSISTANC		2,773	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

Purpose – General Assistance funds state mandated assistance to the towns’ income qualified residents in any of the above categories. The program is administered by the Maine Department of Health and Human Services. All town contributions are reimbursed 70% by the state.

2017 Changes:

- Level funded.

Reserve Accounts

Dept. X45	Acct. #								MAPLETON			CASTLE HILL			CHAPMAN			
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017	
		Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed	
		Actual	Budget	Expense	Budget	Change	Change	I or J	Budget	Expense	Budget	Budget	Expense	Budget	Budget	Expense	Budget	
									Administrative %	68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
									Ownership %	60.0%	60.0%	60.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
									Highway %	51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
RESERVE ACCOUNTS	75																	
Highway Equipment	01	52,000	53,000	53,000	54,000	1,000	1.89%	J	27,454	27,454	27,972	12,190	12,190	12,420	13,356	13,356	13,608	
Local Road Improvement	05	226,860	226,860	226,860	230,374	3,514	1.55%	I	123,000	123,000	126,075	43,860	43,860	44,299	60,000	60,000	60,000	
Comprehensive Planning	10	1,000	1,000	1,000	1,000	0	0.00%	J	689	689	692	146	146	145	165	165	163	
Office/Computer Reserve	15	2,000	2,350	2,350	2,350	0	0.00%	J	1,619	1,619	1,626	343	343	341	388	388	383	
Municipal Building Reserve	20	6,150	6,150	6,150	6,150	0	0.00%	J	3,690	3,690	3,690	1,230	1,230	1,230	1,230	1,230	1,230	
Employee Benefits Reserve	25	0	300	300	300	0	Not Funded	J	207	180	208	44	44	44	50	50	49	
Recreation Reserve	30	10,000	7,500	7,500	7,500	0	0.00%	J	5,168	4,500	5,190	1,095	1,095	1,088	1,238	1,238	1,223	
Fire Department Reserve	35	41,000	41,000	41,000	42,000	1,000	2.44%	J	28,249	24,600	29,064	5,986	5,986	6,090	6,765	6,765	6,846	
Assessing Reserve	40	2,000	2,000	2,000	2,000	0	0.00%	J	1,378	1,378	1,384	292	292	290	330	330	326	
Legal (Individual Town)	45	6,200	6,200	6,200	6,200	0	0.00%	I	2,500	2,500	2,500	1,700	1,700	1,700	2,000	2,000	2,000	
Legal (Joint Expense)	46	2,000	2,000	2,000	2,000	0	0.00%	J	1,378	1,378	1,384	292	292	290	330	330	326	
TOTAL RESERVE ACCOUNTS		349,210	348,360	348,360	353,874	5,514	1.58%		195,331	190,988	199,785	67,178	67,178	67,936	85,851	85,851	86,153	
									Ind	125,500	125,500	128,575	45,560	45,560	45,999	62,000	62,000	62,000
									Joint	69,831	65,488	71,210	21,618	21,618	21,937	23,851	23,851	24,153

Purpose – Reserves fund large scale purchases for each department as indicated below, and reduce or eliminate the need to finance those purchases.

Highway Equipment – Balance \$54,269. Appropriations are \$54,000 in 2017 with \$1,000 annual increases until 2025. No purchases are scheduled in 2017. See the Highway Equipment Replacement Schedule for further details.

Local Road Improvement – Balances are \$150,104 for Mapleton, \$20,654 for Castle Hill and \$36,779 for Chapman. Appropriations are \$126,075, \$44,299 and \$60,000 respectively. See the Local Road Improvement Plan for further details.

Comprehensive Planning – Balance \$17,251. Appropriations are \$1,000 per year. The current Joint Comprehensive (dated November 2009) was adopted by the towns in 2013. The Northern Maine Development Commission assisted with writing the plan at a cost of \$27,500. Comprehensive plans are typically updated every ten years.

Reserve Accounts – con't

Office/Computer Reserve – Balance \$15,799. Appropriations are \$2,350 per year. Funds large scale office computer replacements. Select Board tablets were purchased in 2016. Three computer replacements and a new copier purchase are scheduled in 2016. See the Office/Computer Equipment Replacement Schedule for details.

Municipal Building Reserve – Balance \$26,748. Appropriations are \$6,150 per year. Funds large building repairs and upgrades for the Town Office and Highway Garage. Contributions by each town are on a 60-20-20 basis in accordance with the Municipal Building Facility Corporation and are indicated in the Ownership line at the top of each town's expense column. Municipal building painting and window replacements were done in 2016. A fire alarm system installation is scheduled in 2017. See the Municipal Building Replacement Schedule for details.

Employee Benefits Reserve – Balance \$15,517. Appropriations are \$300 per year. Funds liabilities associated with sick and vacation time buyouts and Town Manager termination. Sick leave liabilities through 2020 total \$8,594.

Recreation Reserve – Balance \$35,913. Appropriations are \$7,500 per year. Funds large pool repairs and upgrades and other large scale capital purchases for the Recreation Department.

Fire Department Reserve – Balance \$258,795. Appropriations are \$42,000 per year in 2017 and 2018. A pickup truck and pressure washer are scheduled for purchase in 2017. See the Fire Department Equipment Replacement Schedule for further details.

Assessing Reserve – Balance \$20,000. Appropriations are \$2,000 per year. The Assessing Reserve is intended to fund a contracted revaluation and various mapping projects. A contracted revaluation for the towns is estimated to cost \$70,000 and would be required if the valuation levels fall outside of state mandated levels. Tax map updates with electronic files are proposed at a cost of \$6,000 in 2017.

Legal (Individual Town) – Balance \$8,583 Mapleton, \$6,800 Castle Hill and \$7,416 Chapman. Appropriations are \$2,500, \$1,700 and \$2,000 respectively. Legal funds attorney fees and other legal issues facing each town on an individual basis. Mapleton utilized an attorney for the 3 Hughes Road automobile graveyard and junkyard in 2016. Balance goal is \$10,000 per town.

Legal (Joint Expense) – Balance \$6,845. Appropriations are \$2,000 per year. Legal funds attorney fees and other legal issues facing the towns on a joint basis. The towns utilized an attorney for the personnel policy review in 2016. Balance goal is \$10,000.

Reserve Accounts – con't

2017 Changes:

- Highway Equipment increased \$1,000 to sustain an 18 year plan.
- Local Road Improvement increased M \$3,075 and CH \$439 to adequately fund a 12 year road maintenance program.
- Fire Department Reserve increased \$1,000 to sustain an 18 year plan.

Reserve Accounts - Highway Equipment Replacement Schedule

HIGHWAY EQUIPMENT REPLACEMENT SCHEDULE	12.23.2016																	
Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Balance as of 12/31	\$54,269	\$108,269	\$163,269	\$54,269	\$111,269	\$169,269	\$198,269	\$88,269	\$149,269	\$26,269	\$88,269	\$150,269	\$212,269	\$274,269	\$336,269	\$288,269	\$315,269	\$207,269
APPROPRIATIONS	\$54,000	\$55,000	\$56,000	\$57,000	\$58,000	\$59,000	\$60,000	\$61,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000
AVAILABLE	\$108,269	\$163,269	\$219,269	\$111,269	\$169,269	\$228,269	\$258,269	\$149,269	\$211,269	\$88,269	\$150,269	\$212,269	\$274,269	\$336,269	\$398,269	\$350,269	\$377,269	\$269,269
			(\$175,000)		Reevaluate	(\$35,000)	(\$180,000)		(\$185,000)						(\$120,000)	(\$40,000)	(\$180,000)	(\$190,000)
			Wheeler 2000	Schedule	Pickup	Wheeler 2004	Wheeler 2008								Backhoe	Pickup	Loader	Wheeler 2015
			\$10,000		\$5,000	\$10,000									\$10,000	\$5,000	\$10,000	\$10,000
			W2000 Sale		Pickup sale	W2004 Sale									Backhoe sale	Pickup sale	Loader sale	Wheeler sale
Purchase Equipment																		
ENDING BALANCE	\$108,269	\$163,269	\$54,269	\$111,269	\$169,269	\$198,269	\$88,269	\$149,269	\$26,269	\$88,269	\$150,269	\$212,269	\$274,269	\$336,269	\$288,269	\$315,269	\$207,269	\$89,269
Equipment	Purchased	Life Span	Scheduled	Actual	Next	Cost												
Backhoe	2013	18	2031	2031		\$120,000												
Pick Up	2012	10	2022	2022	2032	\$35,000												
Grader	1994	30	2024	-		\$150,000	Replace with used grader											
Loader	2015	18	2033	2033		\$180,000												
Forklift	2015			-		\$10,000	Replace with used forklift											
Wheeler 2000 #3 cw	2000	18	2018	2019		\$175,000												
Wheeler 2004 #1 sk	2004	18	2022	2023		\$180,000												
Wheeler 2008 #4 mc	2008	15	2023	2025		\$185,000												
Wheeler 2015 #9 sa	2015	18	2033	2034		\$190,000												
						\$1,225,000												
							18 Year Plan											
							\$61,944											
Notes: Pickup at 78,000 miles. Moved out to 2022 with change of RC																		
2008 Wheeler would not sell due to Maxx Force engine																		

MAPLETON

12 YEAR LOCAL ROAD IMPROVEMENT PLAN

YEAR	APPROPRIATION	FUNDS AVAILABLE	EXPENSE	BALANCE	DESCRIPTION	Miles	\$/Ton	Est. Cost
2008	\$ 112,500	\$ 106,134	\$ 7,111	\$ 106,134	Pelkey Road, Dam work	0		\$ -
2009	\$ 112,500	\$ 218,634	\$ 176,507	\$ 42,127	Grendell	4.1	\$58.75	\$ 166,200
					Creasey Ridge (Griffin Ridge to dirt road)			
2010	\$ 90,000	\$ 132,127	\$ 96,924	\$ 35,203	Griffin Ridge (227 to Haines Pit)	2.5	\$74.85	\$ 114,450
					Pease Road			
2011	\$ 120,000	\$ 155,203	\$ 109,665	\$ 45,538	Carvell Road (163 to Chapman Line)	1.9	\$85.35	\$ 94,950
2012	\$ 120,000	\$ 165,538	\$ 49,287	\$ 116,251	Creasey Ridge (Griffin to Pease)	1.1	\$84.05	\$ 66,216
					Braley Heights			
2013	\$ 120,000	\$ 236,251	\$ 130,417	\$ 105,834	Griffin Ridge (163 to Winslow's)	2.5	\$79.80	\$ 119,700
					Garland Road			
2014	\$ 123,000	\$ 228,834	\$ 112,346	\$ 116,488	Pelkey Road, Grendell Road, Creasey	2.2	\$84.90	\$ 112,068
2015	\$ 123,000	\$ 239,488	\$ 103,849	\$ 135,639	Pulcifer Road, Boone Road	2	\$80.97	\$ 97,164
					Griffin Ridge (Winslow's to Pit), Bagley Road, Buck Street, Creasey			
2016	\$ 123,000	\$ 258,639	\$ 108,535	\$ 150,104	Ridge Culvert Replacement (\$5,500)	2.2	\$72.00	\$ 95,040
2017	\$ 126,075	\$ 276,179	\$ 127,500	\$ 148,679	Teakettle Brook Stream Crossing	2.5	\$85.00	\$ 127,500
2018	\$ 129,227	\$ 277,906	\$ 130,050	\$ 147,856		2.5	\$86.70	\$ 130,050
2019	\$ 132,458	\$ 280,313	\$ 132,651	\$ 147,662		2.5	\$88.43	\$ 132,651
2020	\$ 135,769	\$ 283,431	\$ 135,304	\$ 148,127		2.5	\$90.20	\$ 135,304
2021	\$ 139,163	\$ 287,291	\$ 138,010	\$ 149,281		2.5	\$92.01	\$ 138,010
2022	\$ 142,642	\$ 291,923	\$ 140,770	\$ 151,153		2.5	\$93.85	\$ 140,770
2023	\$ 146,208	\$ 297,361	\$ 143,586	\$ 153,775		2.5	\$95.72	\$ 143,586
2024	\$ 149,864	\$ 303,639	\$ 146,457	\$ 157,181		2.5	\$97.64	\$ 146,457
2025	\$ 153,610	\$ 310,791	\$ 149,387	\$ 161,405		2.5	\$99.59	\$ 149,387

1) 30.25 miles of summer road ÷ 2.5 miles paved per year = 12 year plan

2) Assume a 2% increase in paving costs per year

3) Increase capital budget by 2.5% per year beginning 2017 **1.025**

4) 1 mile of 1" pavement = 600 tons

5) 10 year plan would require 3.0 miles per year increasing

annual appropriations 6% per year beginning 2014

revised 12.30.2016

CASTLE HILL

revised 12.30.2016

12 YEAR LOCAL ROAD IMPROVEMENT PLAN

YEAR	APPROPRIATION	FUNDS AVAILABLE	EXPENSE	BALANCE	DESCRIPTION	Miles	\$/Ton	Est. cost
2008	30,000	\$ 31,347	\$ 5,375	\$ 25,972	Balance to be used in 09	0		\$ -
2009	30,000	\$ 55,972	\$ 35,479	\$ 20,493	200ft entrances Smith, McDonald Waddell	0.7	\$58.75	\$ 35,479
2010	20,000	\$ 40,493	\$ -	\$ 40,493	Roll Funds	0	\$74.85	\$ -
2011	40,000	\$ 80,493	\$ 63,541	\$ 16,952	Waddell from Dudley Rd. north 5400'	1	\$85.35	\$ 63,541
2012	40,000	\$ 56,952	\$ 31,122	\$ 25,830	Stove Pipe Est. 1478'	0.28	\$84.05	\$ 31,222
2013	40,000	\$ 65,830	\$ 48,660	\$ 17,170	Waddell Road center 1 mile	1	\$79.80	\$ 47,880
2014	43,000	\$ 60,170	\$ 48,425	\$ 11,745	Dudley Road (swamp area)*	1.5	\$86.90	\$ 78,210
2015	43,860	\$ 55,605	\$ 32,549	\$ 23,056	Dudley 4000ft east from swamp	0.75	\$80.97	\$ 36,437
2016	43,860	\$ 66,916	\$ 46,262	\$ 20,654	Complete Dudley**, Turner Road	1	\$72.00	\$ 43,200
2017	44,299	\$ 64,952	\$ 41,820	\$ 23,132	Turner Road	0.82	\$85.00	\$ 41,820
2018	44,742	\$ 67,874	\$ 42,656	\$ 25,217		0.82	\$86.70	\$ 42,656
2019	45,189	\$ 70,406	\$ 43,510	\$ 26,897		0.82	\$88.43	\$ 43,510
2020	45,641	\$ 72,538	\$ 44,380	\$ 28,158		0.82	\$90.20	\$ 44,380
2021	46,097	\$ 74,255	\$ 45,267	\$ 28,988		0.82	\$92.01	\$ 45,267
2022	46,097	\$ 75,085	\$ 46,173	\$ 28,913		0.82	\$93.85	\$ 46,173
2023	46,558	\$ 75,471	\$ 47,096	\$ 28,375		0.82	\$95.72	\$ 47,096
2024	47,024	\$ 75,399	\$ 48,038	\$ 27,361		0.82	\$97.64	\$ 48,038
2025	47,494	\$ 74,855	\$ 48,999	\$ 25,856		0.82	\$99.59	\$ 48,999
1) 9.82 miles of paved road ÷ .82 miles per year = 12 year plan					Dudley	3.06		
2) Assume a 2% increase in paving costs per year					Haynes	0.31		
3) Increase the capital budget 1.0% per year					Stove Pipe	0.28		
4) 1 mile of 1" pavement = 600 tons					Smith, McDonald	0.06		
					Turner	2.53		
*Utilized State funding with transfer of Dudley to the town					Waddell	3.58		
**Utilize undesignated fund balance to complete Dudley Road					TOTAL	9.82		

CHAPMAN

12 YEAR LOCAL ROAD IMPROVEMENT PLAN

YEAR	APPROPRIATION	FUNDS AVAILABLE	EXPENSE	BALANCE	DESCRIPTION	Miles	\$/Ton	Est. Cost
2008	\$ 45,000	\$ 50,441	\$ -	\$ 50,441	Balance to be used in 09	0		\$ -
2009	\$ 45,000	\$ 95,441	\$ 77,263	\$ 18,179	Grendell, W. Chapman	2.2	\$58.75	\$ 77,550
2010	\$ 30,000	\$ 48,179	\$ 31,244	\$ 16,935	Carvell from Town Hall north	0.68	\$74.85	\$ 30,539
2011	\$ 55,000	\$ 71,935	\$ 55,578	\$ 16,357	East Chapman James Road South 4475' (mile 2)	0.85	\$85.35	\$ 43,529
2012	\$ 60,000	\$ 76,357	\$ 63,744	\$ 12,613	East Chapman James Rd north (mile 1)	1.13	\$84.05	\$ 56,986
2013	\$ 60,000	\$ 72,613	\$ 51,972	\$ 20,641	Grendell Road (W. Chapman Road west 1 mile)	1	\$79.80	\$ 47,880
2014	\$ 60,000	\$ 80,641	\$ 64,442	\$ 16,199	East Chapman Road - 1 mile south of 2011 (mile East Chapman Road - .2 mile south end of road	1.2	\$84.90	\$ 61,128
2015	\$ 60,000	\$ 76,199	\$ 49,799	\$ 26,400	Grendell Road - ivo cemetery	1.05	\$80.97	\$ 51,011
2016	\$60,000	\$ 86,400	\$ 49,621	\$ 36,779	Grendell Road - cemetery to south end	1.05	\$72.00	\$ 45,360
2017	\$60,000	\$ 96,779	\$ 53,550	\$ 43,229	East Chapman Road - mile 4	1.05	\$85.00	\$ 53,550
2018	\$60,000	\$ 103,229	\$ 38,495	\$ 64,734	Town Hall Road	0.74	\$86.70	\$ 38,495
2019	\$60,000	\$ 124,734	\$ 37,142	\$ 87,591	Carvell from Town Hall South	0.7	\$88.43	\$ 37,142
2020	\$60,000	\$ 147,591	\$ 56,828	\$ 90,764	Grendell Road	1.05	\$90.20	\$ 56,828
2021	\$60,000	\$ 150,764	\$ 71,765	\$ 78,999	West Chapman Road	1.3	\$92.01	\$ 71,765
2022	\$60,000	\$ 138,999	\$ 39,416	\$ 99,583	Carvell from Town Hall North	0.7	\$93.85	\$ 39,416
2023	\$60,000	\$ 159,583	\$ 60,306	\$ 99,277	East Chapman mile 2	1.05	\$95.72	\$ 60,306
2024	\$60,000	\$ 159,277	\$ 61,512	\$ 97,765	East Chapman mile 1	1.05	\$97.64	\$ 61,512
2025	\$60,000	\$ 157,765	\$ 62,742	\$ 95,022	Grendell Road (same as 2013)	1.05	\$99.59	\$ 62,742
1) 12.65 miles of paved road ÷ 12 years = 1.05 miles paved per year					West Chapman	1.30		
2) Assume a 2% increase in paving costs per year					Grendell	4.06		
3) No increase necessary in the capital budget					1	East Chapman	4.80	
4) 1 mile of 1" pavement = 600 tons					Carvell	1.40		
					Littlefield	0.20		
					Town Hall	0.74		
					James	0.15		
					TOTAL	12.65		

Reserve Accounts – Office / Computer Equipment Replacement Schedule

OFFICE/COMPUTER EQUIPMENT REPLACEMENT SCHEDULE	revised 12.27.2016									
Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan Year	1	2	3	4	5	6	7	8	9	10
Balance as of Jan 1st	\$16,803	\$13,774	\$15,799	\$5,649	\$6,399	\$7,149	\$2,499	\$4,849	\$4,799	\$5,549
APPROPRIATIONS	\$2,000	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350
AVAILABLE	\$18,803	\$16,124	\$18,149	\$7,999	\$8,749	\$9,499	\$4,849	\$7,199	\$7,149	\$7,899
Purchase	(\$4,021)	(\$325)	(\$4,500)	(\$800)	(\$1,600)	(\$1,200)		(\$2,400)	(\$800)	(\$1,600)
Equipment	Server	SB Tablets	Three PC's	Lobby 1 PC	Two PC's	Two Laptops		Three PC's	Lobby 1 PC	Two PC's
	(\$1,008)		(\$8,000)	(\$800)		(\$800)			(\$800)	
	A.Clerk PC		Copier	Lobby 2 PC		A.Clerk PC			Lobby 2 PC	
						(\$5,000)				
						Server				
ENDING BALANCE	\$13,774	\$15,799	\$5,649	\$6,399	\$7,149	\$2,499	\$4,849	\$4,799	\$5,549	\$6,299
Equipment	Purchased	Life Span	Scheduled	Actual	Second	Proj Cost				
Assistant Clerk PC	September-10	5	2015	2015	2020	\$700				
Server	January-09	5	2014	2015	2020	\$5,000				
Lobby 1 PC	June-10	5	2015	2018	2023	\$800	Memory upgrade in 2014			
Lobby 2 PC	June-10	5	2015	2018	2023	\$800	Memory upgrade in 2014			
Town Manager PC	January-12	5	2017	2017	2022	\$1,500				
Treasurer PC	January-12	5	2017	2017	2022	\$1,500				
Deputy Clerk PC	January-12	5	2017	2017	2022	\$1,500				
Copier	September-07	10	2017	2017	2027	\$8,000				
Clerk PC	August-14	5	2019	2019	2024	\$800				
CEO/Assessor PC	August-14	5	2019	2019	2024	\$800				
Road Commissioner L	August-14	5	2019	2020	2025	\$600				
Rec Director Laptop	August-14	5	2019	2020	2025	\$600				
CEO Laptop	June-12	5	2017			\$0				
Security Camera	January-02	10	2012			\$3,000				
						\$25,600				
							10 Year Plan			
							\$2,560			

Reserve Accounts – Municipal Building Replacement Schedule

MUNICIPAL BUILDING REPLACEMENT SCHEDULE	revised 12.23.2016									
	Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Plan Year	1	2	3	4	5	6	7	8	9	10
Balance as of Jan 1st	\$46,625	\$46,389	\$33,749	\$26,749	\$17,899	\$24,049	\$30,199	\$36,349	\$42,499	\$48,649
APPROPRIATIONS	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150	\$6,150
AVAILABLE	\$52,775	\$52,539	\$39,899	\$32,899	\$24,049	\$30,199	\$36,349	\$42,499	\$48,649	\$54,799
Purchase	(\$1,486)	(\$6,300)	(\$9,750)	(\$15,000)	(\$4,000)					(\$8,000)
Equipment	Staff entry door	Garage door	Paint Building	Fire alarm	Garage door					Oil furnace
	(\$7,900)	center			left side					
	Heat pumps	(\$11,000)	(\$3,400)		(\$4,000)					
	\$3,000	Shed reconfig	Window		Garage door					
	Heat pump rebate	(\$1,491)	replacement		right side					
		Oil Tank								
ENDING BALANCE	\$46,389	\$33,749	\$26,749	\$17,899	\$24,049	\$30,199	\$36,349	\$42,499	\$48,649	\$46,799
Equipment/Item	Purchased	Life Span	Scheduled	Actual	Cost					
Oil furnace	2003	15	2018	2023	\$8,000					
Parking lot paving										
Notes										
2017 - Added fire alarm system; moved garage doors to 2018										
2015 - Added oil tank replacement										
2016 - Added painting town office building										
2016 - Added window replacement for leaking windows on south side of building										
2017 - Moved garage door replacement from 2016										

Reserve Accounts – Employee Benefits Liability Schedule

EMPLOYEE	DOH	YOB	PAY RATE - 2016	SICK HOURS PAYABLE - 01/01/17	AMOUNT	Future Maximum	Retirement Year
JON FREDERICK	6/11/12	1968	\$30.76	0	\$0.00	\$5,315.33	2028
SUE BRAGDON	8/9/99	1960	\$15.71	288	\$4,524.48	\$4,524.48	2020
SUE SKIDGELL	4/11/05	1959	\$14.13	288	\$4,069.44	\$4,069.44	2019
THERESA DENBOW	9/30/10	1964	\$16.18	0	\$0.00	\$2,795.90	2024
JOE CONANT	7/28/14	1974	\$12.32	0	\$0.00	\$2,128.90	2034
SCOTT ASHBY	9/22/08	1962	\$17.19	0	\$0.00	\$2,970.43	2022
CHRIS WOODWORTH	8/25/08	1970	\$22.83	0	\$0.00	\$3,945.02	2030
STEVEN KENNEDY	5/4/15	1981	\$15.63	0	\$0.00	\$2,700.86	2041
MARTIN CARTER	11/25/16	1968	\$15.00	0	\$0.00	\$2,592.00	2028
TOTAL					\$8,593.92	\$31,042.37	
						\$8,593.92	Five Year Liability
			Employee Benefit Reserve				\$15,517
			Balance as of 1/1/2017				

Reserve Accounts – Fire Department Equipment Replacement Schedule

Fire Department EQUIPMENT REPLACEMENT SCHEDULE																			
	revised 12.23.2016																		
2015 Approved Plan																			
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Plan Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Balance as of 12/31	\$180,170	\$214,970	\$217,795	\$258,795	\$267,795	\$309,795	\$352,795	\$210,795	\$14,795	\$58,795	\$103,795	\$148,795	\$160,795	\$206,795	\$252,795	\$298,795	\$344,795	\$100,795	
APPROPRIATIONS	\$40,000	\$41,000	\$41,000	\$42,000	\$42,000	\$43,000	\$43,000	\$44,000	\$44,000	\$45,000	\$45,000	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	
AVAILABLE	\$220,170	\$255,970	\$258,795	\$300,795	\$309,795	\$352,795	\$395,795	\$254,795	\$58,795	\$103,795	\$148,795	\$194,795	\$206,795	\$252,795	\$298,795	\$344,795	\$390,795	\$146,795	
Purchase Equipment	(\$5,200)	(\$38,175)		(\$30,000)		Reevaluate Schedule	(\$35,000)	(\$250,000)				(\$34,000)					(\$300,000)	(\$150,000)	
	Pellet Boiler	Hydrant Project		Pickup \$1,000			Air bottles Refurb T1	Replace E2 \$10,000				Air packs					Replace E1 \$10,000	Refurb T2	
				Pickup sale (\$4,000)				E2 Sale									E1 Sale		
	Pressure Washer																		
ENDING BALANCE	\$214,970	\$217,795	\$258,795	\$267,795	\$309,795	\$352,795	\$210,795	\$14,795	\$58,795	\$103,795	\$148,795	\$160,795	\$206,795	\$252,795	\$298,795	\$344,795	\$100,795	(\$3,205)	
Notes						Equipment Purchased	Life Span	Scheduled	Actual	Cost									
2017 - Added pressure washer; reduced pickup truck sale						Engine 1	2005	25	2030	2030	\$300,000								
2015 - Revised plan for hydrant project						Engine 2	1993	25	2018	2021	\$250,000								
2015 - Hydrant project completed using reserves of \$38,175						Tanker 1	1992	25	2017	2020	\$150,000								
2014 - Pellet Boiler grant match of \$5,200						Tanker 2	2005	25	2030	2031	\$150,000								
						Pickup	2002	15	2017	2017	\$30,000								
						Brush Truck	2012												
						Air Packs	2005	20	2025	2025	\$34,000								
						Air Bottles	2005	15	2020	2020	\$35,000								
						ATV	2010	25	2035	2035									
											\$949,000								
											18 Year Plan through 2031								
											\$40,779.44								

Revenues

									MAPLETON			CASTLE HILL			CHAPMAN			
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017	
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed	
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget	
GENERAL GOVERNMENT 01																		
TOTAL REVENUE ACCOUNTS	1,213,250	1,087,991	1,169,991	1,071,501	(16,490)	-1.52%			635,139	716,574	609,811	201,864	199,682	236,135	250,989	253,735	225,555	
									Ind	620,966	698,492	591,396	198,548	195,461	231,961	247,262	248,991	220,879
									Joint	14,173	18,082	13,433	3,316	4,221	3,130	3,727	4,744	3,502

Purpose – Revenue is income received to offset expenditures and reduce the municipal tax commitment.

2017 Changes:

- Revenues decreased \$25,328 for Mapleton, increased \$34,271 for Castle Hill, and decreased \$25,434 for Chapman.

Revenues – General Government

									MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
	Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	#	Actual	Budget	Revenue	Budget	Change	Change	I or J	Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget
Administrative %									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
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	613,037	570,000	657,113	595,000	25,000	4.39%	I	420,000	494,383	440,000	60,000	61,457	60,000	90,000	101,273	95,000
Watercraft Excise	05	3,321	2,400	3,206	2,400	0	0.00%	I	1,500	2,153	1,500	400	370	400	500	683	500
Motor Vehicle Agent Fee	10	11,243	11,300	11,969	11,300	0	0.00%	I	7,900	8,301	7,900	1,500	1,492	1,500	1,900	2,176	1,900
Town Clerk Receipts	15	5,510	5,100	6,301	5,100	0	0.00%	I	3,400	4,162	3,400	800	1,005	800	900	1,134	900
Weapons Permits	20	193	200	144	200	0	0.00%	I	200	144	200						
Bear Bait Revenue	21	800	1,100	1,400	1,100	0	0.00%	I				500	800	500	600	600	600
Supplemental Tax Revenue	30	2,429	140	1,200	140	0	0.00%	I	100	0	100	20	0	20	20	1,200	20
Lien Cost Recovery	35	7,794	7,100	7,114	7,100	0	0.00%	I	4,400	4,075	4,400	1,600	1,873	1,600	1,100	1,166	1,100
Interest Earned	40	4,082	4,000	2,938	4,000	0	0.00%	I	2,000	1,819	2,000	1,000	646	1,000	473	1,000	1,000
Interest Charged	45	14,070	10,800	13,339	10,800	0	0.00%	I	7,000	8,168	7,000	2,000	2,323	2,000	1,800	2,848	1,800
State Revenue Sharing	50	112,076	99,900	103,697	98,000	(1,900)	-1.90%	I	68,200	71,464	68,000	15,000	15,242	14,000	16,700	16,991	16,000
Snowmobile Reg. Reimburse.	55	2,443	2,850	2,410	2,850	0	0.00%	I	1,750	1,622	1,750	500	291	500	600	497	600
Tree Growth Reimbursement	60	20,808	19,000	19,236	19,000	0	0.00%	I	2,000	2,395	2,000	7,000	6,654	7,000	10,000	10,187	10,000
Veterans Reimbursement	65	1,245	1,000	1,223	1,000	0	0.00%	I	600	797	600	200	233	200	200	193	200
Stumpage Revenue	75	220,109	170,218	151,944	195,000	24,782	14.56%	I	0	0	0	81,270	75,176	125,000	88,948	76,768	70,000
Miscellaneous Revenue	99	4,030	2,000	2,015	2,000	0	0.00%	I	1,000	1,114	1,000	500	586	500	500	315	500

Purpose –General Government Revenues reflect various revenues received at the Town Office through a myriad of transactions conducted throughout the course of the year.

2017 Changes:

- Motor Vehicle Excise increased \$20,000 for Mapleton and \$5,000 for Chapman to reflect recent trends.
- State Revenue Sharing decreased slightly for all three towns due to State projections.
- Stumpage Revenue increased \$43,730 for Castle Hill and decreased \$18,948 for Chapman.

Revenues – Highway Department

									MAPLETON			CASTLE HILL			CHAPMAN		
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget
									Administrative %			14.6%			14.6%		
									Highway %			23.0%			23.0%		
GENERAL GOVERNMENT 01									68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
HIGHWAY DEPARTMENT 05									51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
Expense Reimbursement	05	611	100	737	100	0	0.00%	J	52	382	52	23	170	23	25	186	25
Wade Contract	10	2,500	2,500	2,500	2,500	0	0.00%	J	1,295	1,295	1,295	575	575	575	630	630	630
LRAP (Formerly URIP)	15	70,712	70,600	70,388	70,100	(500)	-0.71%	I	37,200	37,044	37,000	14,700	14,728	14,600	18,700	18,616	18,500

Purpose – Expense Reimbursement is any reimbursement received for any funds expended in anticipation of future reimbursement. Wade Contract is our agreement to conduct winter maintenance on Haynes Road on the Castle Hill/Wade town line. LRAP is the Local Road Assistance Program funds received from the state as reimbursement for local road improvement projects.

2017 Changes:

- LRAP decreased \$500 (M \$200, CH \$100, C \$200) to reflect State funding trends.

Revenues – Fire Department

									MAPLETON			CASTLE HILL			CHAPMAN																	
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017															
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed															
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget															
									Administrative %			14.6%			14.6%			14.5%			16.5%			16.5%			16.3%					
									Highway %			51.8%			23.0%			23.0%			23.0%			25.2%			25.2%			25.2%		
GENERAL GOVERNMENT	01																															
FIRE DEPARTMENT	10																															
Expense Reimbursement	01	0	50	2,067	50	0	0.00%	J	34	1,424	35	7	302	7	8	341	8															
T11R4 Fire Contract	05	11,284	11,465	11,465	11,615	150	1.31%	J	7,899	7,899	8,038	1,674	1,674	1,684	1,892	1,892	1,893															

Purpose - Expense Reimbursement is any reimbursement received for any funds expended in anticipation of future reimbursement. T11R4 Fire Contract is our agreement with the County to provide fire coverage for our neighbor. The contract rate is 6% of the Fire Department operational budget plus the equipment reserves appropriation.

2017 Changes:

- T11R4 Fire Contract changes correspond to changes in the Fire Department budget.

Revenues – Recreation Department

									MAPLETON			CASTLE HILL			CHAPMAN														
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017												
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed												
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget												
									Administrative %			14.6%			14.6%			14.5%			16.5%			16.5%			16.3%		
									Highway %			23.0%			23.0%			23.0%			25.2%			25.2%			25.2%		
GENERAL GOVERNMENT 01																													
RECREATION DEPARTMENT 15																													
Participant Fees	01	4,752	4,600	4,760	4,600	0	0.00%	J	3,169	3,280	3,183	672	695	667	759	785	750												
Sponsorships	05	1,000	1,000	1,000	1,000	0	0.00%	J	689	689	692	146	146	145	165	165	163												
Grants	10	0	0	0	0	0	DELETE	J	0	0	0	0	0	0	0	0	0												
Winter Recreation	15	3,458	1,300	4,518	0	(1,300)	DELETE	J	896	3,113	0	190	660	0	215	745	0												
Other Revenue	20	200	200	0	200	0	0.00%	J	138	0	138	29	0	29	33	0	33												
Indoor Swimming Registrations	25	0	0	0	5,300	5,300	NEW	J	0	0	3,668	0	0	769	0	0	864												
Soccer Registrations	30	0	0	0	1,900	1,900	NEW	J	0	0	1,315	0	0	276	0	0	310												

Purpose – Participant Fees are paid by the summer recreation program and little league baseball users. Sponsorships are revenues received by local businesses sponsoring little league baseball teams. Other Revenue is designated for funds received that do not apply to specific revenue line items. Indoor Swimming Registrations and Soccer Registrations revenue are the fees paid by program users.

2017 Changes:

- Deleting Grants and Winter Recreation.
- Created Indoor Swimming Registrations and Soccer Registrations for 2017.

Revenues – Property Services

									MAPLETON			CASTLE HILL			CHAPMAN		
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget
									Administrative %								
									Highway %								
GENERAL GOVERNMENT	01								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
PROPERTY SERVICES	20																
Building Permit Revenue	01	7,260	5,100	2,699	5,100	0	0.00%	I	4,000	1,487	4,000	600	160	600	500	1,052	500
Land Use Revenue	05	100	300	260	300	0	0.00%	I	200	240	200	50	0	50	50	20	50
Plumbing Permit Revenue	10	1,800	1,500	758	1,500	0	0.00%	I	1,200	645	1,200	200	113	200	100	0	100

Purpose – Building Permit Revenue and Land Use Revenue is received from permit applicants seeking building or land use changes subject to applicable local ordinances. Plumbing Permit Revenue is received from fees established by the state for septic or internal plumbing inspections. 75% of plumbing fees are retained by the municipality with 25% passed on to the state.

2017 Changes:

- Level funded.

Revenues – Public Safety

									MAPLETON			CASTLE HILL			CHAPMAN					
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017			
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed			
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget			
									Administrative %			14.6%			14.6%			14.5%		
									Highway %			23.0%			23.0%			23.0%		
GENERAL GOVERNMENT	01								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%			
PUBLIC SAFETY	25								51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%			
Late Dog Fees	01	1,775	1,400	1,550	1,400	0	0.00%	I	1,000	1,225	1,000	200	50	200	200	275	200			

Purpose – Late Dog Fees are \$25 per every dog registered after January 31st and all funds are required by state statute to be used for the Animal Control Officer program.

2017 Changes:

- Level funded.

Revenues – Community Services

									MAPLETON			CASTLE HILL			CHAPMAN		
		2015	2016	2016	2017	\$ of	% of	Expd.	2016	2016	2017	2016	2016	2017	2016	2016	2017
	Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type	Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
	#	Actual	Budget	Revenue	Budget	Change	Change	I or J	Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget
									Administrative %			Highway %					
GENERAL GOVERNMENT	01								68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
COMMUNITY SERVICES	35								51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
PAYT Credit	01	88,248	75,768	74,276	5,846	(69,922)	DELETE	I	53,316	52,264	4,146	10,008	9,813	791	12,444	12,199	909

Purpose – PAYT Credit is revenue received from Presque Isle for participation in the Pay As You Throw program and is a function of PAYT trash landfilled and the landfill debt service allocation.

2017 Changes:

- PAYT Credit decreased and will be deleted to reflect elimination of the program by the City of Presque Isle.

Revenue – General Assistance

									MAPLETON			CASTLE HILL			CHAPMAN		
	2015	2016	2016	2017	\$ of	% of	Expd.		2016	2016	2017	2016	2016	2017	2016	2016	2017
Acct.	Combined	Approved	Actual	Proposed	Budget	Budget	Type		Approved	Actual	Proposed	Approved	Actual	Proposed	Approved	Actual	Proposed
#	Actual	Budget	Revenue	Budget	Change	Change	I or J		Budget	Revenue	Budget	Budget	Revenue	Budget	Budget	Revenue	Budget
								Administrative %	68.9%	68.9%	69.2%	14.6%	14.6%	14.5%	16.5%	16.5%	16.3%
								Highway %	51.8%	51.8%	51.8%	23.0%	23.0%	23.0%	25.2%	25.2%	25.2%
GENERAL GOVERNMENT	01																
GENERAL ASSISTANCE	40																
State Reimbursement	01	1,803	5,000	1,620	5,000	0	0.00%	I	4,000	1,350	4,000	500	135	500	500	135	500

Purpose – State Reimbursement is the 70% received from the state for all General Assistance funds disbursed.

2017 Changes:

- Level funded.

Thank you for your interest in the budget for the Towns of Mapleton, Castle Hill and Chapman. If you have any questions or need more information, please contact the Town Office at 764-3754.