

TOWN OF PORTER

ANNUAL REPORT

YEAR ENDING JANUARY 31, 2026



Surely many of you will recognize the setting of this beautiful photograph by Porter resident Hannah Stiles. It captures the breathtaking view from the town's iconic overlook at Devils Den, a treasured landscape protected by the Francis Small Heritage Trust. This special place is accessible in a variety of ways. Hikers can enjoy the new forested trail leading to the summit from the Moody Road parking lot (not plowed in winter), as well as a recently completed trail to Moody Road near Smelt Brook. Members of the Sacopee Valley Snowdrifters continue to reach the Den via Snake Road, and the Land Share Riders ATV Club is currently planning a multipurpose trail that will provide a safer approach to the summit from Devils Den Road across Trust property.



The Town of Porter is honored to dedicate this year's Town Report to Marty Tracy. For many decades Marty has served the town in a number of wonderful ways that we are grateful for. Here are some examples of her many contributions to our community. Marty organized yearly cleanups at Spec Pond beach where volunteers created nature paths, built fairy houses and sandboxes, and brought the beach area back to life for local families. She spearheaded a large milfoil removal project on the Ossipee River and worked with local divers to remove the highly invasive aquatic plant from our river. Marty ran a popular "Farm Art" summer camp through the rec department where many generations of young girls made art on her farm. She created a school garden where she helped to teach kids about eating healthy, growing their own food, and composting. Marty headed up and managed the Paint Shack for many years at the Transfer Station to recycle, reuse, or properly dispose of old paint. She was part of the Porter Conservation Commission for decades and most recently led that group to build a rustic picnic table and bench at the ballfield behind the town hall and they also built new doors for the dugouts.

Yet above all, Marty has quietly and consistently encouraged, connected, welcomed, and served the people of Porter. She has a tremendous ability to bring folks together with her enthusiasm and belief in the goodness of people and the strength of her community. At one point when one resident in Porter was struggling, Marty stopped by this person's house who she had never met and planted a few flowers in their front lawn. It is these small and often unnoticed acts of generosity, kindness, and compassion that sum up who Marty is. We deeply thank you for all of your incredible service to the Town of Porter.

2025 Annual Report

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NOTICES

Dog Licenses

All dog licenses expire on December 31st of each year and are to be renewed annually. Renewals for the next year can be done as early as October 15th of each year. In accordance with M.R.S.A. Title 7, Chapter 721 § 3923-A a \$25 late fee will be charged if the dog is not relicensed by January 31st of the following year.

Exemptions

All persons who desire to secure any exemption of taxes in Porter, shall on or before the first day of April, notify the assessors of Porter in writing, and furnish proof of entitlement. Exemption forms can be picked up at the Town Office.

Assessor's Notice

To bring to the assessors of the Town of Porter a true and perfect list by all persons, of all their estates, real and personal, not by law exempt from taxation, which they possessed or otherwise held on the first day of April, and be prepared to take oath to the truth of the same.

Public Meetings

The **Select Board / Board of Assessors** meet every other Wednesday from 4:00 pm - 5:30 pm in the Meeting Room at the Town Office.

The **Planning Board** meets the 3rd Wednesday of the month at 7:00 pm in the Meeting Room at the Town Hall.

The **Conservation Commission** meets the 1st Tuesday of the month at 6:30 pm in the Meeting Room at the Town Hall.

The **School Board** meets the 1st Wednesday of the month at 7:00 pm at Sacopee Valley Middle School.

The **Comprehensive Planning Committee** meets as needed and the location is to be determined.

The **Appeals Board** meets as needed in the Meeting Room at the Town Hall.

The **Budget Committee** meets on the 3rd Thursday of January at 6:00 pm in the Meeting Room at the Town Hall.

All meetings are open to the public. Please note, there are occasions when meetings need to be rescheduled. Please check the calendar on our website for up to date meeting times.

This year saw John O'Donnell join the board. John's business acumen is a significant asset for the town and his insights are quite welcome. This year also saw the arrival of Gail Williams who is the Assistant Clerk working on a part time basis. Her help relieves a lot of pressure on both Maureen Scanlon and Dawn Campbell. Gail is also the recorder for the Planning Board and is keeping their records up to date.

Jeff Cypher will be retiring at the end of this session, and his presence will be deeply missed. If you live in town and don't know Jeff, just keep an eye out for a silver Honda CR-V — that's likely him, making his daily rounds. For years, Jeff has served as the "eyes and ears" of the Town, driving most of our roads each day. He is often the first to recognize and report on issues and things that need to be addressed before they become a cause for complaint. His sense of humor sparkles, and he is not above gently prodding anyone needing it.

Around the town office, whenever there's a task to be done, Jeff is there in a heartbeat — whether it's troubleshooting a key that won't work, setting up for elections, making a quick run to the hardware store, or knocking on doors to help us connect with residents. We are truly grateful for his years of service, and we will miss him very much.

Three construction projects were completed this year.

First, we were able to get two delays approved by FEMA/MEMA on the repairs to Old Meetinghouse Road without losing our funding. You may have noticed the culverts that had been parked along the side of the road are finally in place. The objective is to make sure that we wouldn't need to be frequently repairing the road by rebuilding it and installing large culverts that will keep the causeway from becoming a dam at high water. As part of this the bog/pond dam boards were removed to lower the water level and the boards were replaced after work on the causeway was completed.

Second, we installed "wing walls" at Bickford Pond Dam in order to stop water from bypassing the dam and spurting out along the sides of the gate structure. This work was done after extensive consultations with the State Dam Safety people, engineers who had past experience with the dam, and all the expected other parties including DEP. An informal poll was taken of abutters on whether to lower the gate or leave the water level low wait until spring. Waiting until spring won and so we expect to lower the gate after some improvements to the boards some time in early April (weather depending).

Finally, we exercised previously approved authority to fund and execute the road plan from 2024. First County Road received a base coat as did upper Colcord Pond Rd. A top coat for Old Meetinghouse Road and sections of Spectacle Pond Road was approved to receive a top coat designed to preserve the base coat and extend the life of the roadways. Unfortunately, we experienced an early drop in temperatures and the contractor recommended against a top coat until temperatures warmed in the spring.

As always, there are far more roads that need attention than there is funding. The road plan will be reviewed this spring and a new plan developed to address changes and priorities since the last road plan was made.

This town, like most other rural Maine towns, runs on volunteers. There are numerous opportunities to serve, and we need more volunteers for positions on the Saco River Corridor Commission and the Board of Appeals. Keep an eye on the Boards and Commission tab on the town web page for openings or just make time to sit in on a meeting to learn more about what a board does. No need to jump in blind!

Sincerely,
John Lowry
Jeffery Cypher
John O'Donnell

Assessors Report 2025 Assessment and Valuation

Assessments

County Tax	\$ 265,260.00	
Municipal Appropriation	\$ 1,496,962.46	
Education Appropriation	\$ 1,373,071.30	
Overlay	\$ 71,086.90	
TOTAL ASSESSMENT		\$ 3,206,380.66

Deductions

State Revenue Sharing	\$ 208,816.54	
Homestead Reimbursement	\$ 80,539.10	
BETE Reimbursement	\$ 25,984.06	
Municipal Revenues	\$ 450,000.00	
TOTAL DEDUCTIONS		\$ 765,339.70

NET AMOUNT TO BE RAISED **\$ 2,441,040.96**

Valuations of Taxable Real & Personal Property

Real Estate	\$ 249,462,400.00	
Personal Property	\$ 2,191,307.00	
TOTAL TAXABLE VALUATION		\$ 251,653,707.00

Mil Rate for 2024 X .0097

TOTAL TAX COMMITMENT **\$ 2,441,040.96**
AS OF SEPTEMBER 30, 2025

Supplemental Taxes	\$ 41,861.14	
Real Estate Abatements	\$ (28,704.95)	

TOTAL TAX COMMITMENT **\$ 2,454,197.15**

TOWN OFFICERS & INFORMATION

Town of Porter Porter Town Office 71 Main Street Porter, ME 04068	Tuesday	9am-6pm	
	Wednesday	8:30am-1pm	207-625-8344
	Thursday	8:30am-3pm	207-625-4120 (fax)
	Friday	9am-4pm	www.portermaine.org
	1 st Saturday	9am-12pm	
	of the month		

Transfer Station 208 South Hiram Road Hiram, ME 04041 Phone: 625-7633	Tuesday	10am-3pm
	Wednesday	10am-3pm
	Friday	10am-3pm
	Saturday	8am-4pm
	Sunday	9am-4pm

Selectboard, Assessors & Overseers	John Lowry, Chair	(2027)	207-808-1377
	Jeffery Cypher	(2026)	207-284-3777
	John O'Donnell	(2028)	603-234-9564

**E-mail address to contact all Selectboard members with one e-mail: selectmen@portermaine.org

Town Clerk / Tax Collector	Maureen F. Scanlon
Deputy Clerk	Dawn Campbell
Assistant Clerk	Gail Williams
Treasurer / Registrar of Voters	Dawn Campbell
Deputy Treasurer / Registrar of Voters	Maureen F. Scanlon

Road Commissioner	Bradley Sanborn	(2028)	207-432-1355
Animal Control Officer	Cynthia Eaton		207-890-5313
Plumbing Inspector	Daniel Davis		207-256-4522
Deputy Plumbing Inspector	Erik Frey		207-286-4341
Code Enforcement Officer	Daniel Davis		207-256-4522
Deputy Code Enforcement Officer	Erik Frey		207-286-4341
Emergency Management Director	Roger Berube		207-432-1919
Health Officer	Dr. Joseph DeKay	(2026)	207-838-9250
Associate Health Officer	Daniel Davis	(2028)	207-256-4522

Planning Board (7 members)			
Douglas Jones Jr., Chair	(2028)	David Newman	(2028)
Mark Coffey	(2027)	Nicholas Stepski	(2026)
James Denman	(2027)	Robert Tripp	(2027)
Abbey L. Moore	(2026)		

Board of Appeals (5 members)

Robert Heard, Chair	(2027)	Gary Nickerson	(2026)
Steven Bennett	(2028)	Jean Stanley	(2027)
Dora Day / Now Vacant	(2025)		

Conservation Commission (5 members)

Margaret Lowry, Chair	(2030)	David Gilpatric	(2026)
Sheryl Adams	(2030)	Hannah Stiles	(2029)
Edward Connelly	(2030)	Holden Scott	Volunteer

M.S.A.D. #55

Superintendent of Schools	Carl Landry	207-625-2490	
Directors	Penny Wentworth		(2026)
	Jennifer Day-Hink		(2027)
	Melissa A. Jordan		(2028)

Budget Committee

Denise Day-Atwood	(2026)	Robert Heard	(2026)
Luke Nielsen	(2027)	Jean Stanley	(2027)
Katherine Chaiklin	(2028)	Jamie Gleason	(2028)
Roger Berube	(2029)	Hannah Hutchinson	(2029)
Brent Day	(2030)	Margaret Zack	(2030)

Road Advisory Committee

Gregory Davis
Aaron Wedgewood

Comprehensive Planning Committee

Daniel Davis	Margaret Lowry
Peter Hagerty	Rebecca Thompson
John Lowry	Margaret Zack

Saco River Corridor Commission

Vacant Position	(2024)	Vacant Position	(2024) - <i>alternate</i>
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George W. Towle Trust Fund

Margaret Zack	(2026)	Rebecca Carpenter	(2027)
Cynthia Berube	(2028)		

Elijah Fox Trust Fund

Jean Stanley	(2026)	Gary Nickerson	(2027)
Janice Iler	(2028)		

STATE OF MAINE GOVERNOR

Janet T. Mills (D)
1 State House Station
Augusta, ME 04333
207-287-3531 www.maine.gov/governor

UNITED STATES SENATORS

Susan R. Collins (R) United States Senate
413 Dirksen, Senate Office Building, Washington, DC 20510
202-224-2523 www.collins.senate.gov

Local: 200 Middle St., Suite 801, Portland, ME 04101
207-618-5560

Angus S. King, Jr. (I) United States Senate
133 Hart Building
Washington DC 20510
202-224-5344

Local: 227 Main Street, Biddeford, ME 04005
207-352-5216 www.king.senate.gov

UNITED STATES CONGRESS

Jared F. Golden (D)
1107 Longworth HOB
Washington DC 20515
202-225-6306 <http://golden.house.gov>
Local: 179 Lisbon Street, Lewiston, ME 04240
207-241-6767

STATE SENATOR DISTRICT 22

James D. Libby (R)
3 State House Station
Augusta, ME 04333
207-287-1505 www.mesenategop.com
Email: jim.libby@legislature.maine.gov

STATE REPRESENTATIVE DISTRICT 82

Nathan Wadsworth (R)
2 State House Station
Augusta, ME 04333
207-838-7451 www.legislature.maine.gov/house
Email: nathan.wadsworth@legislature.maine.gov

OXFORD COUNTY COMMISSIONER

H. Sawin Millett, District 1 (R)
26 Western Avenue
South Paris, ME 04281
207-743-6359 www.oxfordcounty.org
Email: sawin.millett@gmail.com



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Winter and Spring 2026

Dear Friends:

It has been the greatest honor of my life to serve as your governor for the past seven years. We have faced many challenges together, from confronting a global pandemic, to healing from a horrific tragedy in Lewiston, to rebuilding from unprecedented storms that damaged homes and businesses across the state. But we have done so with the strength, courage, and kindness that is at the essence of Maine people, the same community spirit that will sustain us in the years to come.

Our towns and cities are the essence of community and the foundation of our democracy. In my last year as governor, I will push to continue fully funding revenue sharing and public schools so those costs are not added to the property tax bills. We will continue to make record investments in housing to bring down the cost of home ownership. We will continue to deliver tax relief to working people and lift the burden of student debt off the shoulders of younger people to encourage them to stay here, pay taxes here and invest in our state.

I fundamentally believe that our strongest asset is you – the people of Maine – which is why my Administration’s approach has always been, and will always be, to make this state the best place in the nation to live, work, and raise a family.

With gratitude,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
EMM
HEALTH, EDUCATION,
LABOR AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

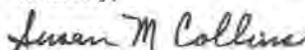
I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

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

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
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SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
RANKING MEMBER, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

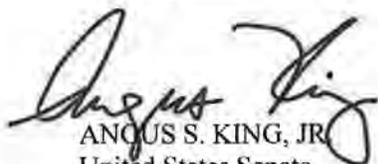
With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced – a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues—and many of you back home—about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,



ANGUS S. KING, JR.
United States Senate

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40 Western Avenue, Suite 412
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(207) 622-8292

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Bangor, ME 04401
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www.golden.house.gov



Committee on Armed Services
Committee on Natural Resources

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

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And

6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 249-7400

7 Hatch Drive, Suite 201
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6797

my staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

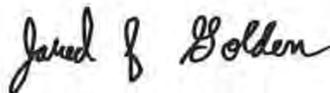
I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden
Member of Congress



James Libby, Ph.D.
Senator, District 22

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

January 2026

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator. It is truly an honor to represent the communities that comprise District 22, and I can assure you I will continue to work diligently on your behalf.

The First Regular Session and the First Special Session of the 132nd Legislature adjourned in March and July, respectively. The Second Regular Session convened on January 7, 2026. I expect it to be a busy Second Session with 415 bills carried over, 90 bills submitted by executive departments and 98 bills accepted for consideration by the Legislative Council, the administrative body of the Legislature.

I am happy to report the Legislature enacted several crucial pieces of legislation to expand access to medical care, including legislation to address access to prescriptions in our state's most rural areas. My colleagues and I were also able to pass legislation to protect our important forest and logging industries, support Maine's hospitality sector and provide economic opportunities for our agricultural industry.

My bills to strengthen mathematics requirements in schools, to protect consumers from heavy fees charged by financial institutions, and to strengthen a town's ability to grant zoning variances to disabled veterans also passed the Legislature this past year. Unfortunately, my bill to strengthen high school math requirements is among 61 bills awaiting the Governor's action.

Last year, I worked closely with municipal leaders attempting to strengthen their ability to respond to the issues of drug use, squatting, and unsafe housing in our region. While many of our proposed solutions were defeated, I will continue to work with leaders at both the state and local levels to solve these problems.

I continue to hear from many constituents about rising energy costs and property taxes. To that end, I supported reforms to the Net Energy Billing program, which will save ratepayers \$67 million annually. Ratepayers are still on the hook for \$153 million in subsidies and I'm eager to support stronger actions this session to decrease that amount. I also supported measures to reinstitute the property tax stabilization program and triple the homestead exemption. While these measures failed, I will continue to work to pass property tax relief.

Please contact me at 287-1505 or Jim.Libby@legislature.maine.gov if you have comments, questions or need assistance in navigating our state's bureaucracy.

Thank you, God bless you, and God bless all the citizens of Maine.

Sincerely,

A handwritten signature in cursive script that reads "Jim".

James D. Libby, Ph.D.
State Senator, District 22



HOUSE OF REPRESENTATIVES

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

Nathan J. Wadsworth

29 Rock Crop Way
Hiram, ME 04041
Phone: (207) 838-7451
Nathan.Wadsworth@legislature.maine.gov

January 2026

Dear Friends and Neighbors,

It remains my honor to serve as your State Representative for House District 82 in the Second Regular Session of the Maine State Legislature. I take this responsibility seriously and look forward to working hard for the people I represent.

The Legislature convened on January 7, 2026, and is preparing to consider a wide range of proposals in the months ahead. Lawmakers will address issues affecting our farming and agricultural economy, housing availability, workforce development, and support for working families, including Maine's high property and income tax burden and rising energy costs. These decisions have a direct impact on our region, and your input is essential. Hearing from the people of District 82 helps guide my work and ensures your voice is represented at the State House.

I encourage you to stay informed and get involved with what is going on in Augusta. When citizens speak up and stay engaged, it helps create change. I believe this growing involvement can lead to a Legislature that focuses more on the needs of everyday Mainers. Visit the legislative website at Legislature.Maine.Gov, where you can review bill language and summaries, follow committee schedules, and watch the House and Senate sessions. Public Hearing and committee meetings are also accessible via Zoom and live streamed for your convenience.

I will continue serving on the Joint Standing Committee on Energy, Utilities and Technology, where I help work on energy policy and efficiency, internet and television services, water and sewer utilities, as well as artificial intelligence technology; issues important to our district and state.

If you would like to be added to my email list to receive updates and important information on State programs and services, you can do so by emailing me directly with your request at Nathan.Wadsworth@legislature.maine.gov.

I am truly grateful for your confidence in my leadership and for this opportunity to serve. Together, we will work toward building a more prosperous future for our families and our community.

Warm regards,

A handwritten signature in black ink that reads 'Nathan J. Wadsworth'.

Nathan J. Wadsworth
State Representative

District 13 Brownfield/ Fryeburg/ Lovell/ Hiram/ Porter

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

Dear Neighbors, Residents, and Taxpayers,

As I step into my eighth year as Sheriff, I reflect with immense pride on the achievements of our agency across the county. The momentum we have going into the New Year is a testament to the dedicated team of men and women who serve Oxford County with unwavering pride. Their commitment to our mission, rooted in professionalism, integrity, and leadership, is the driving force propelling our agency forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled over 16,000 calls to service this past year, with more calls regarding mental health concerns since 2020. This speaks to the need for state funding for services for our communities and our sheriffs' offices throughout the state, to keep individuals needing help, and others around them, safe.

Over the summer, deputies participated in Camp P.O.S.T.C.A.R.D (Police Officers Striving to Create and Reinforce Dreams). This camp provides children with a week filled with activities, including swimming, boating, hiking, crafts, and campfires. As the week unfolds, the kids discover that their camp counselors and leaders are police officers and sheriff's deputies from across Maine. This initiative underscores that for our deputies, being visible and present in our communities extends beyond their call of duty; they also serve as leaders, fostering positive connections with the next generation.

Our commitment to addressing the opioid epidemic in Oxford County persists through our collaboration with local organizations, notably the Western Maine Addiction Recovery Initiative. We actively refer eligible individuals to Project Save ME as part of our ongoing efforts. This police-assisted initiative aims to bridge individuals affected by substance use disorder with dedicated recovery coaches, advocates, and various treatment services, providing crucial support on their journey to recovery.

We have great opportunities ahead of us, and I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact our office at 207-743-9554.

I wish you all a safe and healthy year ahead.

Respectfully,

Christopher Wainwright
Oxford County Sheriff



Oxford County Sheriffs Office

2025 Call For Service

Porter

Nature of Incident	Incidents		
		Traffic Accident w/ Damage	3
Abandoned Vehicle	2	Peace Officer Detail	10
Agency Assistance	48	Protection From Abuse Order	10
Burglar Alarm	7	Protection F/ Harassment Order	5
Animal Problem	1	Traffic Accident, w/ Injuries	1
Attempt to Locate	2	Plowing Complaint	1
Violation Of Release Condition	1	Property Damage, Non Vandalism	1
Burglary	5	Operation ID	10
Citizen Assist	4	Repossession of Property	1
Civil Complaint	5	Request Call	28
Criminal Mischief	5	Request Officer	19
Custodial Interference	5	Request Patrol	3
Dead Body	1	Subpoena Service	1
Detail	8	Sex Offender Registration	2
Detail Speed	1	Sex Off 90 day Registration	5
Detail Traffic	1	Sex Offender Annual Regist.	1
Disabled Vehicle	2	Sex Offender Violation	1
Disorderly Conduct	2	Illegal Shooting Weapons	1
Domestic Problem	1	Threatening Suicide	1
Controlled Substance Problem	1	Summons	2
DUI Alcohol or Drugs	2	Suspicious Person/ Circumstance	30
DV Follow Up	1	Theft	2
TELEPHONE HANG UP CALL	6	Attempted Theft	1
Found Property	2	Auto Theft	2
Fraud	1	Threat	1
Gaming And Weapons	2	Traffic Complaint	6
Harassment	3	Traffic Violation	2
Theft of Person's Identity	1	Trespassing	13
Illegal Dumping	1	Unattended Death	1
Indecent Exposure	1	Unwanted Tenant	1
Information	1	Criminal Mischief	1
Information Report	11	VIN Number Inspection	2
Accident	5	Violation of Papers	4
Mail Theft	1	Wanted Person	1
Wrong Number	1	Arrest Warrant	6
Missing Person	1	Weapon Offense	1
Disturbance	2	Welfare Check	21
Service Of Papers	2	Total Incidents	347



SAMPLE BALLOT

MUNICIPAL ELECTION FOR THE TOWN OF PORTER March 27, 2026

Make a cross (X) or a check mark (✓) in the square at the left of the nominee for whom you wish to vote. Follow directions as to the number of nominees to be elected to each office. You may vote for a person whose name does not appear on the ballot by writing it in the proper blank space and marking a cross (X) or check mark (✓) in the proper square at the left. Do not erase names.

<p>SELECT PERSON, ASSESSOR, OVERSEER OF THE POOR 3-year Term</p> <p><u>Vote for ONE</u></p> <p><input type="checkbox"/> David N. Lawnsby <input type="checkbox"/> Aaron Wedgewood <input type="checkbox"/> _____</p>	<p>PLANNING BOARD 3-year Term</p> <p><u>Vote for TWO</u></p> <p><input type="checkbox"/> Abbey L. Moore <input type="checkbox"/> Nicholas Stepski <input type="checkbox"/> _____ <input type="checkbox"/> _____</p>
<p>MSAD #55 DIRECTOR 3-year term</p> <p><u>Vote for ONE</u></p> <p><input type="checkbox"/> _____</p>	

To Fred Iler, Resident of the Town of Porter in the County of Oxford:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Porter, qualified to vote in town affairs, to assemble at the Porter Town Hall in said town on the 27th day of March, A.D. 2026 at 4:00 in the afternoon to act on the following articles to wit:

Article 1. To choose a moderator to preside at said meeting.

The Moderator will then open the polls at the Porter Town Hall. The polls will remain open until 8:00 p.m. to vote on article 2.

Article 2. To elect by secret ballot the following Town Officers:

One Selectperson, Assessor, Overseer	3 year term
One Director of S.A.D. 55	3 year term
Two Planning Board Members	3 year term

When the polls are closed, the meeting will recess until 9:00 a.m. on the following morning, March 28, 2026 and will re-assemble at the Porter Town Hall to act on the following articles to wit:

Article 3. To elect the following Town Officers for the ensuing year:

Two Budget Committee Members	5 year term
One Budget Committee Member	2 year term
One George W. Towle Trust Fund Trustee	3 year term
One Elijah Fox Trust Fund Trustee	3 year term

Article 4. To see if the Town will vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2026 annual budget during the period from February 1, 2027 to the next annual town meeting.

Article 5. To see if the Town will vote to authorize the Select Board to close all unexpended appropriations and overdrafts at year-end to the Town's undesignated fund balance.

TAX RELATED ARTICLES

Article 6. To see if the Town will vote to authorize the Town Treasurer the authority to use the Tax Lien Waiver Foreclosure process (Title 36 M.R.S.A. § 944).

Article 7. To see if the Town will vote to authorize the Select Board to dispose of tax-acquired property in any manner and upon terms that the Select Board deems to be in the best interests of the Town, and to execute municipal release deeds and other required closing documents for such properties; provided, however, that the Select Board shall use the sale process required by 36 M.R.S. § 943-C if it chooses to sell a tax-acquired property to a party other than the former owner, as defined therein.

Article 8. To see if the Town will vote to authorize the Select Board to use funds from the Town's undesignated fund balance, as they deem advisable, to reduce the tax commitment for fiscal year 2026.

Article 9. To see if the Town will vote to establish September 30, 2026 as the date when the 2026 real estate and personal property taxes will be due and payable, and to establish a rate of 7.00% interest to be charged on all unpaid taxes as of that date (the maximum allowable rate by the State is 7.00% per annum pursuant to 36 M.R.S.A. §505(4-A)).

Article 10. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes for the ensuing year, not yet due or assessed, and to pay interest at a rate of 3% per annum on such prepayments

made prior to commitment of those taxes. Prepayments not to exceed 90% of the previous year's tax. Said interest on prepayment of taxes shall be taken from undesignated fund balance as needed. (Title 36 M.R.S.A. §506)

Article 11. To see if the Town will vote to set the rate of interest paid on overpayment of taxes at 3.00%. In accordance with Title 36 M.R.S.A. §506-A, the interest rate can be no less than 4% below the per annum rate charged on delinquent taxes. Said interest on overpayment of taxes shall be taken from the Town's undesignated fund balance as needed.

Article 12. To see if the Town will vote to direct the Tax Collector/Treasurer to apply any tax payment received for any property tax to outstanding or delinquent taxes owed and in chronological order beginning with the oldest unpaid tax bill. (Title 36 M.R.S.A. §906)

ADMINISTRATION - 10

Article 13. To see what sum of money the Town will raise and appropriate for the Town Officers' Salaries account for the ensuing year and to authorize the Select Board to transfer all clerk fees to the Town Officers' Salaries account to be expended from the same.

Recommendations: **Budget Committee: \$200,000** and transfer all clerk fees.
Select Board: \$200,000 and transfer all clerk fees.

Article 14. To see what sum of money the Town will raise and appropriate for the Office account and to authorize the Select Board to enter all income received from the rental of space, photocopying fees & fax fees into this account to be expended from the same.

Recommendations: **Budget Committee: \$80,000** and add income from rental of space, photocopying fees & fax fees.
Select Board: \$80,000 and add income from rental of space, photocopying fees & fax fees.

Article 15. To see what sum of money the Town will raise and appropriate for the Insurance account (including Workers Compensation Insurance).

Recommendations: **Budget Committee: \$11,000. Select Board: \$11,000.**

Article 16. To see if the Town will raise and appropriate \$22,572.88 for the Debt Payment account to be expended for the 2026 payment on the Maine Municipal Bond.

Recommendations: **Budget Committee: yes. Select Board: yes.**

Article 17. To see what sum of money the Town will vote to raise and appropriate for the Contingent account to meet unanticipated expenses and emergencies that occur during the fiscal year 2026.

Recommendations: **Budget Committee: \$5,000. Select Board: \$5,000.**

Article 18. To see what sum of money the Town will vote to raise and appropriate for the Contingent-Legal Services account to meet unanticipated legal expenses that occur during the fiscal year 2026.

Recommendations: **Budget Committee: \$10,000. Select Board: \$10,000.**

Article 19. To see if the Town will vote to authorize the Select Board to accept donations of property or money not to exceed \$1,000.00 per donation, provided such donations are made without conditions, except that all monetary donations shall be deposited into the Town's undesignated fund balance. Any donation exceeding \$1,000.00 in value or funds shall require Town approval at a Special Town Meeting.

Article 20. To see if the Town will authorize the Select Board to apply for, accept, and expend grant money available from the State of Maine, Federal Government, or other organizations for any public purpose when they deem it to be in the town's best interest and needed matching funds are available within the current budget.

BOARDS & COMMITTEES - 12

Article 21. To see what sum of money the Town will raise and appropriate for the Porter Planning Board account.

Recommendations: **Budget Committee: \$1,000. Select Board: \$1,000.**

Article 22. To see what sum of money the Town will raise and appropriate for the Porter Appeals Board account.

Recommendations: **Budget Committee: \$500. Select Board: \$500.**

Article 23. To see what sum of money the Town will raise and appropriate for the Porter Conservation Commission for management of the town cemeteries, the town ball field, the Veteran's Park, the Spec Pond swim area and other conservation activities as deemed to be in the best interest of the town.

Recommendations: **Budget Committee: \$3,200. Select Board: \$3,200.**

PUBLIC WORKS - 15

Article 24. To see what sum of money the Town will raise and appropriate for the Roads account (to be spent on repairs and maintenance).

Recommendations: **Budget Committee: \$230,000** and transfer the unexpended balance to the Road Reconstruction Reserve Fund.
Select Board: \$230,000 and transfer the unexpended balance to the Road Reconstruction Reserve Fund.

Article 25. To see if the Town will vote to authorize the Select Board to review any and all road work to be done and, if they deem advisable, to let the work out to private contractor by hourly rate or by bid.

Article 26. To see what sum of money the Town will raise and appropriate for the Winter Roads account.

Recommendations: **Budget Committee: \$310,000. Select Board: \$310,000.**

Article 27. To see what sum of money the Town will raise and appropriate for the Solid Waste account.

Recommendations: **Budget Committee: \$164,789.67. Select Board: \$164,789.67.**

PUBLIC SAFETY - 20

Article 28. To see what sum of money the Town will vote to raise and appropriate for the Animal Control account.

Recommendations: **Budget Committee: \$3,000. Select Board: \$3,000.**

Article 29. To see if the Town will vote to raise and appropriate the sum of \$81,250.00 for the annual operating expenses of the Kezar Falls Fire Department.

Recommendations: **Budget Committee: yes. Select Board: yes.**

Article 30. To see if the Town will vote to raise and appropriate the sum of \$218,093.00 for the maintenance and operations cost for Sacopee Rescue, to be disbursed in twelve (12) monthly installments.

Recommendations: **Budget Committee: yes. Select Board: yes.**

Article 31. To see what sum of money the Town will raise and appropriate for the Street Lights account.

Recommendations: **Budget Committee: \$12,000. Select Board: \$12,000.**

Article 32. To see what sum of money the Town will raise and appropriate for the Hydrants account.

Recommendations: **Budget Committee: \$52,000. Select Board: \$52,000.**

Article 33. To see what sum of money the Town will vote to raise and appropriate for the E-911 Communications Account to be expended for the dispatch of E-911 calls through the Maine State Police.

Recommendations: **Budget Committee: \$8,600. Select Board: \$8,600.**

HEALTH & WELFARE – 25

Article 34. To see what sum of money the Town will raise and appropriate for the General Assistance account.

Recommendations: **Budget Committee: \$2,500. Select Board: \$2,500.**

RESERVE FUNDS

GENERAL ADMINISTRATION - 50

Article 35. To see what sum of money the Town will vote to raise and appropriate for the Capital Improvements Reserve Fund.

Recommendations: **Budget Committee: \$15,000** and carry forward the unexpended balance; **Select Board: \$15,000** and carry forward the unexpended balance.

Article 36. To see what sum of money the Town will vote to raise and appropriate for the Old Porter Meetinghouse Reserve Fund to be expended for repairs and maintenance of the Old Porter Meetinghouse.

Recommendations: **Budget Committee: \$1,200** and carry forward the unexpended balance; **Select Board: \$1,200** and carry forward the unexpended balance.

Article 37. To see if the Town will appropriate revenue generated from vital record fees during FYE 1/31/2027 to the Records Restoration Reserve Fund and carry forward the unused balance in the Fund to the current fiscal year.

Recommendations: **Budget Committee: yes. Select Board: yes.**

Article 38. To see what sum of money the Town will vote to raise and appropriate for the Revaluation Reserve Fund to be expended for the revaluation of property in the Town of Porter for tax purposes.

Recommendations: **Budget Committee: \$10,000** and carry forward the unexpended balance; **Select Board: \$10,000** and carry forward the unexpended balance.

Article 39. To see what sum of money the Town will vote to raise and appropriate for the Code Enforcement Legal Expenses Reserve Fund.

Recommendations: **Budget Committee: \$2,500** and carry forward the unexpended balance; **Select Board: \$2,500** and carry forward the unexpended balance.

PUBLIC SAFETY - 60

Article 40. To see what sum of money the Town will vote to raise and appropriate for the Kezar Falls Fire Department Equipment Reserve Fund.

Recommendations: **Budget Committee: \$15,000** and carry forward the unexpended balance; **Select Board: \$25,000** and carry forward the unexpended balance.

Article 41. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the Sacopee Rescue Reserve Fund.

Recommendations: **Budget Committee: \$10,000** and carry forward the unexpended balance; **Select Board: \$10,000** and carry forward the unexpended balance.

Article 42. To see if the Town will vote to appropriate the sum of \$100,000.00 from the Town's undesignated fund balance to the Kezar Falls Fire Department Equipment Reserve Fund.

Recommendations: **Budget Committee: yes. Select Board: yes.**

PUBLIC WORKS - 70

Article 43. To see what sum of money the Town will raise and appropriate for the Bridge / Culvert Reserve Fund. Funds to be used for the repair of bridges, and culverts in excess of 24 inches in diameter.

Recommendations: **Budget Committee:** \$5,000 and carry forward the unexpended balance; **Select Board:** \$5,000 and carry forward the unexpended balance.

Article 44. To see what sum of money the town will raise and appropriate for the Dam Reserve Fund. Said funds to be expended by the Select Board for the repair or replacement of the town's dams, including engineering, tests, permits, pursuing grants, etc.

Recommendations: **Budget Committee:** \$10,000 and carry forward the unexpended balance; **Select Board:** \$10,000 and carry forward the unexpended balance.

Article 45. To see what sum of money the Town will raise and appropriate for the Road Reconstruction Reserve Fund; said projects to be at the discretion of the Select Board.

Recommendations: **Budget Committee:** \$100,000, carry forward the unexpended balance, and transfer from the DOT Reserve Fund as needed; **Select Board:** \$100,000, carry forward the unexpended balance, and transfer from the DOT Reserve Fund as needed.

Article 46. To see what sum of money the Town will raise and appropriate for the Sidewalk Reserve Fund to be expended for replacing, upgrading, or constructing sidewalks.

Recommendations: **Budget Committee:** \$7,000 and carry forward the unexpended balance; **Select Board:** \$7,000 and carry forward the unexpended balance.

Article 47. To see what sum of money the Town will raise and appropriate for the Tri-Town Waste Reserve Fund and authorize the Select Board to withdraw funds from the reserve as needed for the capital expenses at the Tri-Town Waste Disposal Facility.

Recommendations: **Budget Committee:** \$15,000 and carry forward the unexpended balance; **Select Board:** \$15,000 and carry forward the unexpended balance.

LOCAL ORGANIZATIONS

Article 48. To see if the Town will authorize the use of town-owned buildings by outside organizations, groups or individuals and to charge a fee and other requirements as outlined in the Facilities Use Policy for use of said properties to help cover town expenses. Fees collected to be deposited into the Office Account.

Article 49. To see if the Town will vote to dedicate the franchise fees and any other grants received from Spectrum, Inc to Sacopee Valley Media Tech (Sacopee TV) for the purchase and maintenance of equipment, and for operating costs.

Recommendations: **Budget Committee:** yes. **Select Board:** yes.

Article 50. To see if the Town will vote to transfer 100% of the previous year's registration fees rebate from the State to the Sacopee Valley Snowdrifters. This money is to be used for various purposes such as trail maintenance, construction or purchase of equipment and materials. These maintained trails to be open to the public during the winter.

Recommendations: **Budget Committee:** yes. **Select Board:** yes.

Article 51. To see if the Town will vote to accept the net income from the Stanley-Higgins Trust to be paid to the Stanley-Higgins Fund Committee for the purposes stated in such trust.

Article 52. To see if the Town will vote to raise and appropriate the Budget Committee's and Select Boards recommendations for the support of the agencies or organizations listed below:

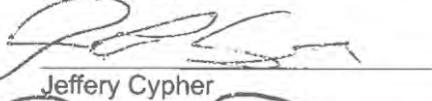
2025 Annual Report

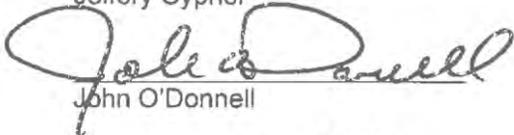
Agency or Organization	Requested Amount	Recommendations
American Legion	\$500.00	\$500.00
American Red Cross	\$1,000.00	\$1000.00
Andwell Health Partners (formerly, Androscoggin Home Healthcare & Hospice)	\$500.00	\$500.00
Cancer Resource Center of Western Maine	\$350.00	\$0.00
Community Concepts	\$1,000.00	\$1,000.00
Day One	\$300.00	\$0.00
Friends of Porter 569	\$600.00	\$600.00
Grateful Undead	\$550.00	\$550.00
Harvest Hills	\$1,600.00	\$1,600.00
Kezar Falls Circulating Library	\$6,250.00	\$6,250.00
The LifeFlight Foundation	\$800.00	\$800.00
Maine Public	\$150.00	\$150.00
Ossipee Valley Agricultural Society	\$2,500.00	\$0.00
Parsonsfield-Porter Historical Society	\$500.00	\$500.00
Saco River Corridor Commission	\$1,100.00	\$1,100.00
Sacopee Valley Recreation Council	\$4,000.00	\$4,000.00
SafeVoices	\$275.00	\$275.00
Seniors Plus	\$1,200.00	\$1,200.00
Smooth Feather Youth	\$600.00	\$600.00
Southern Maine Planning & Development Commission	671.00	\$671.00
SW Oxford County Nutrition (Brownfield Food Pantry)	\$4,500.00	\$4,500.00
Spurwink (formerly Tri-County Mental Health Services)	\$1,000.00	\$1,000.00
TOTALS	\$29,946.00	\$26,796.00

Article 53. A motion to adjourn.

Given under our hands this 18th day of February, 2026


John Lowry, Chair


Jeffery Cypher


John O'Donnell
Selectboard, Town of Porter

2025 Annual Report

Account	2025 MUNICIPAL BUDGET		2026 MUNICIPAL BUDGET REQUESTS		Other
	Bal. Forward	Raise	Bal. Forward	Raise	
Town Officer Salaries		\$ 190,000.00		\$ 200,000.00	
Town Office		\$ 83,000.00		\$ 80,000.00	
Insurance		\$ 11,500.00		\$ 11,000.00	
Debt Payment		\$ 23,100.32		\$ 22,572.88	
Contingent		\$ 15,000.00		\$ 5,000.00	
Contingent-Legal		\$ -		\$ 10,000.00	
Planning Board		\$ 1,000.00		\$ 1,000.00	
Appeals Board		\$ 1,000.00		\$ 500.00	
Comprehensive Planning Committee		\$ -		\$ -	
Conservation Commission		\$ 3,000.00		\$ 3,200.00	
General Roads		\$ 220,000.00		\$ 230,000.00	
BAN (Bond Anticipation Note)			Paid by General Roads and Road Reconstruction Account		
Winter Roads		\$ 300,000.00		\$ 310,000.00	
Solid Waste		\$ 147,697.14		\$ 164,789.67	
Animal Control		\$ 3,000.00		\$ 3,000.00	
Kezar Falls Fire Department		\$ 81,000.00		\$ 81,250.00	
Sacopee Rescue		\$ 138,838.00		\$ 218,093.00	
Street Lights		\$ 12,000.00		\$ 12,000.00	
Hydrants		\$ 51,000.00		\$ 52,000.00	
Communications Fund		\$ 8,550.00		\$ 8,600.00	
General Assistance		\$ 2,500.00		\$ 2,500.00	
Capital Improvements Reserve Fund	\$ 73,988.19	\$ 15,000.00	\$ 88,988.19	\$ 15,000.00	
Old Porter Meetinghouse Reserve Funds	\$ 40,189.67	\$ 2,500.00	\$ 42,689.67	\$ 1,200.00	
Milfoil Reserve Fund	\$ 94.60	\$ -	\$ 94.60	\$ -	
Records Restoration Fund	\$ 11,511.50		\$ 12,672.90		
Revaluation Reserve Fund	\$ 74,718.12	\$ 15,000.00	\$ 39,693.12	\$ 10,000.00	
Kezar Falls Fire Dept Equipment Reserve Fund	\$ 47,067.58	\$ 15,000.00	\$ 62,067.58	\$ 25,000.00	Budget Committee Recommends \$15,000
Sacopee Rescue Reserve Fund	\$ 20,150.00	\$ 10,000.00	\$ 10,150.00	\$ 10,000.00	
Bridge Reserve Fund	\$ 62,692.51	\$ 5,000.00	\$ 64,058.00	\$ 5,000.00	
Dam Reserve Fund	\$ 49,705.42	\$ 15,000.00	\$ 53,325.42	\$ 10,000.00	
DOT Reserve Fund	\$ 74,372.32		\$ 56,069.33		
Road Reconstruction Reserve Fund	\$ 191,177.33	\$ 75,000.00	\$ 215,335.50	\$ 100,000.00	As needed from DOT
Sidewalk Reserve Fund	\$ 47,351.48	\$ 7,000.00	\$ 53,516.48	\$ 7,000.00	
Solid Waste Reserve Fund	\$ 11,588.12	\$ 15,000.00	\$ 26,079.00	\$ 15,000.00	
Code Enforcement Legal Expenses Reserve Fund	\$ 6,086.26	\$ 2,500.00	\$ 9,805.32	\$ 2,500.00	
Interest on Prepaid Taxes		\$ -		\$ -	As Needed
Sacopee Valley Media Tech (Sacopee TV)		\$ -		\$ -	Franchise Fees
Sacopee Valley Snow Drifters		\$ -		\$ -	State Rebate
American Legion - West Day Post 123		\$ 500.00		\$ 500.00	
American Red Cross		\$ 1,000.00		\$ 1,000.00	
Andwell Health Partners (Formally, Androscoggin Home Healthcare & Hospice		\$ 500.00		\$ 500.00	
Cancer Resource Center of Western Maine		\$ 350.00		\$ -	
Community Concepts		\$ 1,000.00		\$ 1,000.00	
Friends of Porter 569		\$ 600.00		\$ 600.00	
Grateful Undead		\$ 550.00		\$ 550.00	
Harvest Hills Animal Shelter		\$ 1,600.00		\$ 1,600.00	
Kezar Falls Circulating Library		\$ 6,250.00		\$ 6,250.00	
LifeFlight Foundation		\$ 800.00		\$ 800.00	
Maine Public		\$ 100.00		\$ 150.00	
Northern Light Home Care & Hospice		\$ 300.00		\$ -	
Parsonsfield-Porter Historical Society		\$ 500.00		\$ 500.00	
Saco River Corridor Commission		\$ 1,000.00		\$ 1,100.00	
Saco River Festival Association		\$ 500.00		\$ -	
Sacopee Valley Recreation Council		\$ 4,000.00		\$ 4,000.00	
SafeVoices		\$ 275.00		\$ 275.00	
Senior Plus		\$ 1,200.00		\$ 1,200.00	
Smooth Feather Youth		\$ 600.00		\$ 600.00	
Southern Maine Planning Development & Commission		\$ 652.00		\$ 671.00	
Southwest Oxford County Nutrition, Inc.		\$ 4,500.00		\$ 4,500.00	
Tri-County Mental Health Services / Spurwink		\$ 1,000.00		\$ 1,000.00	
TOTALS	\$ 710,693.10	\$ 1,496,962.46	\$ 734,545.11	\$ 1,643,001.55	

Respectfully Submitted,
Dawn Campbell
Treasurer

TOWN CLERK'S REPORT

Total number of dogs licensed in 2025: 194

The following have been recorded in the Book of Vital Statistics:

Marriages	11
Births	8
Deaths	15

Date of			Place of
Death	Name	Age	Death
03/18/2025	Wanda Lee Santos	62	Scarborough
04/12/2025	Gerald Arthur Gauthier	77	Porter
04/15/2025	Marjorie Ela Stanley	90	Porter
04/29/2025	Roxie A. Drowns	77	Porter
05/17/2025	Kymberlee Beth Prouty	37	Porter
05/22/2025	Lawrence Allen Knowlton Jr.	78	Porter
06/06/2025	Louis E. Saucier Sr.	82	Scarborough
06/16/2025	Patrick Joseph Sheehan	91	Portland
08/20/2025	Sandra Marie Geraldine Smalley	67	Portland
09/05/2025	Judith M. Sawyer	88	Gorham
10/07/2025	Richard Marquis Cadwallader	99	Porter
10/22/2025	Bernard Bruce Gammon	74	Fryeburg
11/07/2025	Karen Elizabeth Smalley	79	Casco
12/07/2025	Jean Arlene Eastman	91	Scarborough
12/21/2025	Jason Daniel Buddemeyer	50	Portland

There are special people in our lives who never leave us, even after they are gone.

Respectfully Submitted,

Maureen F. Scanlon
Town Clerk



**TOWN OF PORTER
SPECIAL TOWN MEETING RESULTS / MINUTES
May 14, 2025
5:30 pm at Porter Town Hall**

The meeting was called to order at 5:30 pm by Town Clerk, Maureen F. Scanlon.

Present: Selectmen Jeff Cypher, John Lowry and John O'Donnell, Town Clerk and Recorder Maureen Scanlon, Treasurer Dawn Campbell

There were 7 registered Porter voters in attendance including the Selectmen.

Maureen Scanlon asked the members of the assembly to turn their phones to either vibrate or silent mode.

To Fred Iler, a resident of the Town of Porter in the County of Oxford:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Porter, qualified to vote in town affairs, to assemble at the Porter Town Hall in said town on the 14th day of May, 2025 at 5:30 pm to act on the following articles to wit:

Article 1: Elect a Moderator

John Lowry made a motion to nominate Rob Heard as Moderator. It was seconded by John O'Donnell. There were no other nominations from the floor. After a written vote of the Selectmen was taken, Rob Heard was sworn in as Moderator of this meeting.

Article 2: Vote to adopt the proposed amendments to the Porter Land Use Ordinance approved by the Porter Planning Board on December 18, 2024.

John Lowry made a motion to approve Article 2. It was seconded by John O'Donnell. Motion carried unanimously.

Article 3: Shall the updated ordinance entitled "General Assistance Ordinance" dated September 2024 be enacted? This would replace the old ordinance dated September 2021.

John Lowry made a motion to approve Article 3. It was seconded by John O'Donnell. Motion carried unanimously.

Article 4: A motion to adjourn.

John Lowry made a motion to approve Article 4. It was seconded by John O'Donnell. Motion carried unanimously.

Respectfully Submitted,

Maureen F. Scanlon, Town Clerk



**TOWN OF PORTER
SPECIAL TOWN MEETING RESULTS / MINUTES
November 12, 2025
5:30 pm at Porter Town Hall**

The meeting was called to order at 5:30 pm by Town Clerk, Maureen F. Scanlon.

Present: Select Board members Jeff Cypher, John Lowry and John O'Donnell; Town Clerk and Recorder Maureen Scanlon; Treasurer Dawn Campbell

There were forty-two (42) registered Porter voters in attendance including the Select Board members.

Maureen Scanlon asked the members of the assembly to turn their phones to either vibrate or silent mode.

To Fred Iler, a resident of the Town of Porter in the County of Oxford:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the said Town of Porter, qualified to vote in town affairs, to assemble at the Porter Town Hall in said town on the 12th day of November 2025 at 5:30 pm to act on the following articles to wit:

Article 1: Elect a Moderator

John Lowry made a motion to nominate Rob Heard as Moderator. There was a second to the motion from the floor. There were no other nominations from the floor. Motion carried unanimously.

Rob Heard was sworn in as Moderator of this meeting.

It was noted that the town's attorney, Cameron (Cam) Ferrante had intended to attend this meeting, but was unable to make it.

There was a unanimous vote to allow Treasurer Dawn Campbell to speak, and answer questions, as a non-resident at this meeting.

Article 2: To see if the Town will vote to (i) authorize the Select Board to resolve pending litigation against the Town relating to the sale of a tax foreclosed property located at 530 Kennard Hill Road by paying to Christiana Usowicz \$33,908 in excess sale proceeds and \$4,500 in attorney's fees; and (ii) to appropriate therefor the sum of \$38,408 from the Town's undesignated fund balance.

A motion was made from the floor to approve Article 2. There was a second to the motion from the floor.

Brent Day asked for clarification on the State's new law regarding the foreclosure process on properties for unpaid taxes. His concern is that this particular situation occurred prior to the

implementation of the new law. John Lowry explained that a case was brought before the United States Supreme Court, in Minnesota, where the same foreclosure process was being followed as in the State of Maine, and other states as well. It was determined that this process is in violation of the takings clause and is therefore, not constitutional. The violation consists of taking the property and then keeping the equity in it. It is acceptable to foreclose upon the property, then sell it to recoup the past taxes due, and the costs incurred by the town to complete the foreclosure process. But, any equity in the property needs to be returned to the owner that was foreclosed upon. This is what spurred Maine to change the foreclosure law in August of 2024. Brent mentioned that the town's foreclosure process policy that was in place at the time of this particular foreclosure was approved by the town's attorney as being legally sound. He stated that the Town of Porter has never foreclosed on property for profit. He also noted that the foreclosure process is a three-year process to complete. Since this particular foreclosure occurred prior to the implementation of the State's new law, he questioned whether the town should consider challenging this proposed settlement with Ms. Usowicz in a court of law. The town did everything according to the law, which was approved by the town's lawyer, at the time of this foreclosure. He explained that the bid that was accepted for the property was not the highest bid. The bid was awarded to the person that had been living there for the prior five-year period, who was also under the assumption that the property taxes were being paid by the owner of the property.

John O'Donnell explained, that according to the town's new attorney, when the rules/law were changed by the US Supreme Court in 2024, they changed the process from the prior procedure. The town follows State Law M.R.S.A. 943C for the foreclosure process. Unfortunately, the State did not state in the new law an "effective as of" date for implementation of the new process. Because of this fact, foreclosure challenges such as this are being allowed to go back retroactively for a period of time prior to the implementation of the new law, due to the Statute of Limitations. He explained that the highest bid submitted for this parcel was \$65,000.00 this is the amount that is being considered as the market value at the time of the sale, even though the town accepted a bid of much less, which was \$40,000.00 from the tenant of the property. Upon the advice of the town's attorney, the Select Board determined that this proposed amount for a settlement with Ms. Usowicz was a better course of action than having to pay the \$65,000.00 amount that the town did not collect, but has been determined to be what the property was worth. John Lowry mentioned that the town's attorney did consult with other attorneys in his firm and they all agreed that it is possible to try to challenge this matter in a court of law, but that the legal fees for doing so would increase significantly more than what has already accumulated.

There was a lot of discussion on alternate options that the town could explore. Each option was determined not to be viable due to the increase in expense to the town. It was noted that the town has already incurred approximately \$12,000.00 in legal fees regarding this matter.

There was a question from the floor regarding the impact this settlement will have on taxpayers if the town decides to approved it. Will it raise taxes? The funds will be taken from the undesignated fund balance. This is money that was raised in previous years, and was not spent. The taxpayers will not be impacted with additional taxes in their tax bill. However, the undesignated fund balance is used to reduce taxes, which means there will be less of a balance in the fund for this use.

Treasurer Dawn Campbell explained that the excess proceeds from the sale of the property is \$33,908.00. This is the amount that was left from the \$40,000.00 paid to the town for the sale of the property, after the outstanding taxes, interest and fees were paid. It was transferred to the undesignated fund balance at the completion of the sale. The balance of \$4,500.00, for the plaintiff's legal fees will be paid out of the undesignated fund balance.

There was a lot of discussion with great frustration expressed by all regarding this matter.

It was noted that an offer for a settlement of \$25,000.00 was previously presented to Ms. Usowicz (through her legal representative) which was rejected.

There was a comment from the floor, that it would be nice to fight this matter based on principal, but financially it makes more sense for the town to just be done with it, once and for all. Otherwise, the town stands to lose more financially.

The point was reiterated that the town followed the proper legal procedure at the time of the foreclosure. Nothing was done incorrectly by the town. It is the Federal and State law that has changed. Unfortunately, because of the way the law was written, it is allowing cases to be brought forth against towns for a period of time prior to the law being passed, due to the Statute of Limitations.

Motion carried by a majority of the vote with 28 in favor and 5 opposed.

Article 3: A motion to adjourn.

A motion was made from the floor to approve Article 3 and adjourn the meeting at 6:50 pm. There was a second to the motion from the floor. Motion carried unanimously.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Maureen F. Scanlon". The signature is fluid and cursive, with a large initial "M" and "S".

Maureen F. Scanlon, Town Clerk

2025 Annual Report

	Incoming Funds	Outgoing Funds
GENERAL ADMINISTRATION - 10		
Town Officer Salaries		
Raised:	\$ 190,000.00	
Clerk Fees & Reimbursements:	\$ 14,257.30	
TOTAL	\$ 204,257.30	
<i>Paid:</i>		
Ballot Clerks		\$ 868.90
John Lowry		\$ 5,500.00
Jeffery Cypher		\$ 5,500.00
Brent Day		\$ 6,500.00
Danial Davis		\$ 18,175.20
Erik Frey		\$ 21.46
Amber Gomez		\$ 1,213.97
Gail Williams		\$ 7,769.10
Dawn Campbell		\$ 53,722.60
Janice Miller		\$ 1,200.16
Maureen Scanlon		\$ 50,277.55
Dr. Joseph DeKay		\$ 800.00
Maine Municipal Assoc. (Unemployment Insurance)		\$ 1,237.00
Maine Municipal Employees Health Trust		\$ 32,759.06
US Treasury (Employer share of FICA & Medicare)		\$ 13,308.19
Maine Paid Family & Medical Leave (PFML)		\$ 395.08
Lapse to Undesignated Fund		\$ 5,009.03
TOTAL		\$ 204,257.30
Building Permits		
Balance Forward:	\$ 3,419.55	
Building Permit Fees:	\$ 12,641.00	
TOTAL	\$ 16,060.55	
<i>Paid:</i>		
Dan Davis, Code Enforcement Officer		\$ 13,826.00
Balance Forward to 2026		\$ 2,234.55
TOTAL		\$ 16,060.55
Plumbing Permits		
Balance Forward:	\$ 5,274.17	
Plumbing Permits:	\$ 7,342.00	
TOTAL	\$ 12,616.17	
<i>Paid:</i>		
Dan Davis, Plumbing Inspector		\$ 5,400.00
State of Maine, DEP Surcharge		\$ 60.00
State of Maine		\$ 440.00
Balance Forward to 2026		\$ 6,716.17
TOTAL		\$ 12,616.17
Insurance		
Raised:	\$ 11,500.00	
Dividends (MEMIC):	\$ 158.09	
TOTAL	\$ 11,658.09	
<i>Paid:</i>		
Chalmers Insurance Group		\$ 8,811.08
Liberty Mutual Insurance		\$ 843.00
Maine Employers Mutual Insurance Co (MEMIC)		\$ 950.25
Lapse to Undesignated Fund		\$ 1,053.76
TOTAL		\$ 11,658.09

	Incoming Funds	Outgoing Funds
Office		
Raised:	\$ 83,000.00	
Copies/Faxes:	\$ 89.20	
Meetingroom Rent:	\$ 2,705.00	
Misc. Refunds	\$ 85.00	
Ad. Reimbursement	\$ 112.00	
TOTAL	\$ 85,991.20	
<i>Paid:</i>		
Amazon		\$ 159.11
Barton's Cleaning Service		\$ 560.00
Best Buy		\$ 169.99
CAI Technologies		\$ 1,425.00
Call's Shop n' Save		\$ 169.81
Central Maine Power		\$ 1,356.91
Coast to Coast		\$ 299.98
Consolidated Communications		\$ 464.41
Comfort Inn-Augusta		\$ 193.64
Cornish Hardware		\$ 91.74
Creative Digital		\$ 678.74
Dora's Cleaning Service		\$ 2,100.00
Employee Mileage		\$ 901.41
Firesafe Equipment		\$ 214.10
Harris Computer System		\$ 16,418.73
Hilton Garden Inn		\$ 140.00
Hygrade Business Group		\$ 439.72
John T. O'Donnell		\$ 24.99
Maine Municipal Association		\$ 3,112.00
Maureen Scanlon		\$ 23.76
ME Municipal Tax Collectors & Treasurers		\$ 370.00
Maine Town & City Clerks Assoc.		\$ 70.00
ME Building Officials & Inspectors Assoc.		\$ 45.00
Maine Water Company		\$ 527.96
Microsoft		\$ 105.49
Mint Mobile		\$ 199.81
Minuteman Press		\$ 1,673.34
Porter Office Machines		\$ 435.94
Pow'r Point Generator		\$ 484.95
Quill.com		\$ 618.52
Ranger Pest Services		\$ 520.00
Registry of Deeds		\$ 2,272.00
RHR Smith & Company		\$ 7,250.00
Robert Konczal		\$ 17,184.00
Ruth L Sawyer		\$ 1,438.00
Southern Maine Planning & Development		\$ 220.80
Spectrum		\$ 4,544.06
T.M. Lee Plumbing		\$ 259.00
USPS		\$ 2,790.88
White Mountain Oil and Propane		\$ 2,134.48
Your Weekly Shopping Guide		\$ 1,853.00
Lapse to Undesignated Fund		\$ 12,049.93
TOTAL		\$ 85,991.20

2025 Annual Report

	Incoming Funds	Outgoing Funds
GENERAL ADMINISTRATION - 10 (Continued)		
Debt Payment		
Raised:	\$ 23,100.32	
TOTAL	\$ 23,100.32	
<i>Paid:</i>		
US Bank Corporate Trust Boston		\$ 23,100.32
TOTAL		\$ 23,100.32
Contingent		
Raised:	\$ 15,000.00	
Transfer in for Lawsuit Payable	\$ 38,408.00	
TOTAL	\$ 53,408.00	
<i>Paid:</i>		
Bernstein Shur		\$ 945.00
Denise Day-Atwood		\$ 66.60
Island Justice LLC		\$ 38,408.00
Jensen Baird Gardner & Henry		\$ 1,767.10
Meikle Gardner		\$ 50.00
Preti Flaherty Beliveau & Pachios		\$ 20,056.71
Registry of Deeds		\$ 15.00
Miscellaneous		\$ 479.50
Transfer to Solid Waste		\$ (520.80)
Transfer to Communications-E911		\$ (408.57)
Transfer from Undesignated Fund		\$ (7,450.54)
TOTAL		\$ 53,408.00

PUBLIC WORKS - 15

Summer Roads		
Raised:	\$ 220,000.00	
TOTAL	\$ 220,000.00	
<i>Paid:</i>		
Bradley A. Sanborn, Inc.		\$ 51,177.85
Carrol Materials, LLC		\$ 5,421.66
CNC Roadway		\$ 1,665.00
Cornish Hardware		\$ 136.23
Contractors Choice		\$ 3,711.32
Dwight R Mills		\$ 52,268.83
Metcalf's Trading Post		\$ 3,020.00
White Sign, Inc.		\$ 2,065.49
WL Sturgeon Inc		\$ 43,607.43
Balance to Road Reconstruction Reserve		\$ 56,926.19
TOTAL		\$ 220,000.00

BAN (Bond Anticipation Note)

Applied For:	\$1,000,000.00	
TOTAL	\$1,000,000.00	
<i>Paid:</i>		
Pike Industries, Inc.		\$ 177,758.42
Available Credit Balance		\$822,241.58

	Incoming Funds	Outgoing Funds
BOARDS & COMMITTEES - 12		
Planning Board / Appeals Board		
Raised:	\$ 2,000.00	
Application Fees:	\$ 2,075.00	
TOTAL	\$ 4,075.00	
<i>Paid:</i>		
Your Weekly Shopping Guide		\$ 225.00
Lapse to Undesignated Fund		\$ 3,850.00
TOTAL		\$ 4,075.00
Comprehensive Planning Committee		
Raised:	\$ -	
TOTAL	\$ -	
<i>Paid:</i>		
Lapse to Undesignated Fund		\$ -
TOTAL		\$ -
Conservation Commission		
Raised:	\$ 3,000.00	
TOTAL	\$ 3,000.00	
<i>Paid:</i>		
Ruth Sawyer		\$ 1,656.00
Ernest Avanzato		\$ 500.00
Lapse to Undesignated Fund		\$ 844.00
TOTAL		\$ 3,000.00

Winter Roads		
Raised:	\$ 300,000.00	
TOTAL	\$ 300,000.00	
<i>Paid:</i>		
Cornish Fire Department		\$ 300.00
Dwight R Mills		\$ 20,114.00
Eastern Salt		\$ 44,746.15
Martineau and Sons		\$ 232,458.00
Southern Maine Planning & Development		\$ 90.02
Town of Hiram		\$ 1,200.00
Lapse to Undesignated Fund		\$ 1,091.83
TOTAL		\$ 300,000.00

Solid Waste		
Raised:	\$ 147,697.14	
TOTAL	\$ 147,697.14	
<i>Paid:</i>		
Tri-Town Waste Board		\$ 148,217.94
Transfer from Contingent		\$ (520.80)
TOTAL		\$ 147,697.14

2025 Annual Report

	Incoming Funds	Outgoing Funds
<u>PUBLIC SAFETY - 20</u>		
<u>Animal Control</u>		
Raised:	\$ 3,000.00	
License Fee:	\$ 296.00	
Impound Fee:	\$ -	
TOTAL	\$ 3,296.00	
<i>Paid:</i>		
Cynthia Eaton		\$ 1,071.43
Lapse to Undesignated Fund		\$ 2,224.57
TOTAL		\$ 3,296.00
<u>Kezar Falls Fire Dept - Operating</u>		
Raised:	\$ 81,000.00	
TOTAL	\$ 81,000.00	
<i>Paid:</i>		
Kezar Falls Fire Department		\$ 81,000.00
TOTAL		\$ 81,000.00
<u>Sacopec Rescue Unit - Operating</u>		
Raised:	\$ 138,838.00	
TOTAL	\$ 138,838.00	
<i>Paid:</i>		
Sacopec Rescue Unit		\$ 138,838.00
TOTAL		\$ 138,838.00

HEALTH & WELFARE - 25

General Assistance

Raised:	\$ 2,500.00	
State Reimbursement:	\$ 3,413.21	
TOTAL	\$ 5,913.21	
<i>Paid:</i>		
CN Brown		\$ 289.90
Eastern Propane		\$ 454.90
Nicholas Napolitano		\$ 1,250.00
Rebecca Carpenter		\$ 1,950.00
Lapse to Undesignated Fund		\$ 1,968.41
TOTAL		\$ 5,913.21

RESERVE ACCOUNTS

GENERAL ADMINISTRATION - 50

Capital Account

Balance Forward:	\$ 73,988.19	
Raised:	\$ 15,000.00	
TOTAL	\$ 88,988.19	
<i>Paid:</i>		
Balance to Capital Reserve Fund		\$ 88,988.19
TOTAL		\$ 88,988.19

Old Porter Meetinghouse

Balance Forward:	\$ 40,189.67	
Raised:	\$ 2,500.00	
Donations:	\$ -	
TOTAL	\$ 42,689.67	
<i>Paid:</i>		
Balance to Meetinghouse Reserve Fund		\$ 42,689.67
TOTAL		\$ 42,689.67

	Incoming Funds	Outgoing Funds
<u>Street Lights</u>		
Raised:	\$ 12,000.00	
TOTAL	\$ 12,000.00	
<i>Paid:</i>		
Central Maine Power		\$ 10,842.91
Lapse to Undesignated Fund		\$ 1,157.09
TOTAL		\$ 12,000.00
<u>Hydrants</u>		
Raised:	\$ 51,000.00	
TOTAL	\$ 51,000.00	
<i>Paid:</i>		
Maine Water Company		\$ 50,253.72
Lapse to Undesignated Fund		\$ 746.28
TOTAL		\$ 51,000.00
<u>Communications - E911</u>		
Raised:	\$ 8,550.00	
TOTAL	\$ 8,550.00	
<i>Paid:</i>		
Department of Public Safety		\$ 8,958.57
Transfer from Contingent		\$ (408.57)
TOTAL		\$ 8,550.00

Record Restoration Reserve Fund

Balance Forward:	\$ 11,510.50	
Income from Vital Records	\$ 1,208.80	
TOTAL	\$ 12,719.30	
<i>Paid:</i>		
Balance to Record Restoration Reserve Fund		\$ 12,719.30
TOTAL		\$ 12,719.30

Revaluation Fund

Balance Forward:	\$ 74,718.12	
Raised:	\$ 15,000.00	
TOTAL	\$ 89,718.12	
<i>Paid:</i>		
John E. O'Donnell & Associates		\$ 2,500.00
Robert Konczal		\$ 47,525.00
Balance to Revaluation Fund		\$ 39,693.12
TOTAL		\$ 89,718.12

2025 Annual Report

	Incoming Funds	Outgoing Funds
GENERAL ADMINISTRATION - 50 (Continued)		
Milfoil Reserve Fund		
Balance Forward:	\$ 94.60	
TOTAL	\$ 94.60	
<i>Paid:</i>		
Balance to Milfoil Reserve Fund		\$ 94.60
TOTAL		\$ 94.60

PUBLIC SAFETY - 60

Kezar Falls Fire Department - Capital

Balance Forward:	\$ 47,067.58	
Raised:	\$ 15,000.00	
TOTAL	\$ 62,067.58	
<i>Paid:</i>		
Balance to Kezar Falls Fire Department Reserve		\$ 62,067.58
TOTAL		\$ 62,067.58

PUBLIC WORKS - 70

Bridge Account

Balance Forward:	\$ 59,058.00	
Raised:	\$ 5,000.00	
TOTAL	\$ 64,058.00	
<i>Paid:</i>		
Balance to Bridge Reserve		\$ 64,058.00
TOTAL		\$ 64,058.00

Dam Account

Balance Forward:	\$ 49,705.42	
Raised:	\$ 15,000.00	
TOTAL	\$ 64,705.42	
<i>Paid:</i>		
PY Estes & Sons Inc		\$ 11,380.00
Balance to Dam Reserve		\$ 53,325.42
TOTAL		\$ 53,325.42

Solid Waste - Capital

Balance Forward:	\$ 11,079.00	
Raised:	\$ 15,000.00	
TOTAL	\$ 26,079.00	
<i>Paid:</i>		
Balance to Solid Waste Reserve		\$ 26,079.00
TOTAL		\$ 26,079.00

LOCAL ORGANIZATIONS

Sacopee Valley Snowdrifters

Muni Grant:	\$ 15,153.56	
State Rebate:	\$ 1,330.40	
TOTAL	\$ 16,483.96	
<i>Paid:</i>		
		\$ 16,483.96
TOTAL		\$ 16,483.96

	Incoming Funds	Outgoing Funds
Code Office Legal		
Balance Forward:	\$ 2,995.10	
Raised:	\$ 2,500.00	
TOTAL	\$ 5,495.10	
<i>Paid:</i>		
Jensen Baird Gardner & Henry		\$ 73.64
* Balance to Code Office Legal Fund		\$ 5,421.46
TOTAL		\$ 5,495.10

* In 2025, the Town received \$4,383.96 from a court-ordered settlement related to prior expenses of the CEO Reserve account. As there is no current authorization to deposit the funds directly into that reserve, the amount was recorded in the General Fund (Undesignated Fund Balance). The Town plans to seek authorization at a future Special Town Meeting to appropriate the funds to the CEO Reserve in FY26.

Sacopee Rescue Unit - Capital

Balance Forward:	\$ 20,150.00	
Raised:	\$ 10,000.00	
TOTAL	\$ 30,150.00	
<i>Paid:</i>		
Sacopee Rescue		\$ 20,000.00
Balance to Sacopee Rescue Unit Reserve		\$ 10,150.00
TOTAL		\$ 10,150.00

DOT Reserve

Balance Forward	\$ 22,927.00	
State of Maine (LRAP)	\$ 33,142.67	
TOTAL	\$ 56,069.67	
<i>Paid:</i>		
Balance to DOT Reserve		\$ 56,069.67
Balance to Road Reconstruction Reserve		\$ 56,069.67
TOTAL		\$ -

Road Reconstruction Reserve

Balance Forward:	\$ 253,272.00	
Raised:	\$ 75,000.00	
Trsf. from DOT Reserve	\$ 56,069.67	
TOTAL	\$ 384,341.67	
<i>Paid:</i>		
Bradley A. Sanborn, Inc.		\$ 24,447.50
Dirigo Engineering		\$ 3,000.00
Pike Industries, Inc.		\$ 15,705.00
WL Sturgeon Inc.		\$ 242,849.07
Balance to Road Reconstruction Reserve		\$ 98,340.10
TOTAL		\$ 341,189.17

Sidewalk Account

Balance Forward:	\$ 47,351.48	
Raised:	\$ 7,000.00	
TOTAL	\$ 54,351.48	
<i>Paid:</i>		
Bradley A. Sanborn, Inc.		\$ 490.00
Oxford County Soil & Water Conservation		\$ 345.00
Balance to Sidewalk Reserve		\$ 53,516.48
TOTAL		\$ 54,351.48

2025 Annual Report

LOCAL ORGANIZATIONS (Continued)

	Incoming Funds	Outgoing Funds		Incoming Funds	Outgoing Funds
Sacopee Valley Media Tech (Sacopee TV)			Maine Public		
Cable TV Franchise Fees	\$ 6,822.45		Raised:	\$ 100.00	
<i>Paid:</i>		\$ 6,822.45	<i>Paid:</i>		\$ 100.00
Andwell Health Partners			Northern Light Home Care & Hospice		
Raised:	\$ 500.00		Raised:	\$ 300.00	
<i>Paid:</i>		\$ 500.00	<i>Paid:</i>		\$ 250.00
American Legion - West Day Post 123			Parsonfield-Porter Historical Society		
Raised:	\$ 500.00		Raised:	\$ 500.00	
<i>Paid:</i>		\$ 500.00	<i>Paid:</i>		\$ 500.00
American Red Cross			Saco River Festival Association		
Raised:	\$ 1,000.00		Raised:	\$ 500.00	
<i>Paid:</i>		\$ 1,000.00	<i>Paid:</i>		\$ 500.00
Cancer Resource Center of Western Maine			Saco River Corridor Commission		
Raised:	\$ 350.00		Raised:	\$ 1,000.00	
<i>Paid:</i>		\$ 200.00	<i>Paid:</i>		\$ 1,000.00
Community Concepts			Sacopee Valley Recreation Council		
Raised:	\$ 1,000.00		Raised:	\$ 4,000.00	
<i>Paid:</i>		\$ 3,000.00	<i>Paid:</i>		\$ 4,000.00
Friends of Porter #569			Safe Voices		
Raised:	\$ 600.00		Raised:	\$ 275.00	
<i>Paid:</i>		\$ 500.00	<i>Paid:</i>		\$ 275.00
Grateful Undead			Seniors Plus		
Raised:	\$ 550.00		Raised:	\$ 1,200.00	
<i>Paid:</i>		\$ 500.00	<i>Paid:</i>		\$ 1,200.00
Harvest Hills Animal Shelter			Smooth Feather		
Raised:	\$ 1,600.00		Raised:	\$ 600.00	
<i>Paid:</i>		\$ 1,600.00	<i>Paid:</i>		\$ 600.00
Kezar Falls Circulating Library			Southern Maine Planning & Development Commission		
Raised:	\$ 6,250.00		Raised:	\$ 652.00	
<i>Paid:</i>		\$ 6,000.00	<i>Paid:</i>		\$ 652.00
The LifeFlight Foundation			Southwest Oxford County Nutrition (Brownfield Food Pantry)		
Raised:	\$ 800.00		Raised:	\$ 4,500.00	
<i>Paid:</i>		\$ 800.00	<i>Paid:</i>		\$ 3,100.00
			Tri-County Mental Health Services / Spurwink		
			Raised:	\$ 1,000.00	
			<i>Paid:</i>		\$ 1,000.00

2025 Annual Report

	Incoming Funds	Outgoing Funds
MISC INFORMATION		
State Agencies		
Bureau of Motor Vehicles		
Balance Forward	\$	4,376.15
Fees Rec'd from Residents	\$	265,321.43
TOTAL	\$	269,697.58
<i>Paid:</i>		
Secretary of State	\$	260,971.28
Payable at year end	\$	8,726.30
TOTAL	\$	269,697.58
Inland Fisheries & Wildlife		
Balance Forward	\$	8,227.75
Fees Rec'd from Residents	\$	36,805.53
TOTAL	\$	45,033.28
<i>Paid:</i>		
Treasurer, State of Maine	\$	36,361.74
Payable at year end	\$	8,671.54
TOTAL	\$	45,033.28
Discounts on Taxes		
Transfer from Undesignated	\$	1,179.19
Reduction in Tax Commitment	\$	29,413.53
<i>Paid:</i>		
Abatement to reduce Tax Commitment	\$	29,413.53
Prepaid Interest	\$	1,179.19
TOTAL	\$	30,592.72
TRUST FUNDS		
Elijah Fox Fund		
<i>Spendable</i>	\$	2,454.92
<i>Interest</i>	\$	342.35
<i>Non-Spendable</i>	\$	11,325.00
TOTAL	\$	14,122.27
Evelyn Watkins Fund		
<i>Spendable</i>	\$	288.39
<i>Interest</i>	\$	348.95
<i>Non-Spendable</i>	\$	10,100.00
TOTAL	\$	10,737.34
Florence Higgins Beautification Fund		
<i>Spendable</i>	\$	166.85
<i>Interest</i>	\$	684.70
<i>Paid:</i>		
Amazon	\$	400.56
Jeri Lynn Dudics	\$	125.00
John T. O'Donnell	\$	73.51
TOTAL SPENDABLE	\$	450.99
<i>Non-Spendable</i>	\$	20,000.00
TOTAL	\$	20,851.55
Florence Higgins Education Fund		
<i>Spendable</i>	\$	72,864.93
<i>Interest</i>	\$	2,567.61
TOTAL	\$	75,432.54

	Incoming Funds	Outgoing Funds
Animal Welfare		
Balance Forward	\$	559.00
Fees Rec'd from Residents	\$	844.00
TOTAL	\$	1,403.00
<i>Paid:</i>		
Treasurer, State of Maine	\$	933.00
Payable at year end	\$	470.00
TOTAL	\$	1,403.00
Vital Records		
Balance Forward	\$	20.40
Fees Rec'd from Residents	\$	213.20
TOTAL	\$	233.60
<i>Paid:</i>		
Treasurer, State of Maine	\$	241.20
Payable at year end	\$	(7.60)
TOTAL	\$	233.60
School Assessment		
Assessment		
<i>Paid: Treasurer, MSAD 55</i>		\$1,373,071.33
Oxford County Tax		
Tax Assessment for 2025		
<i>Paid: Treasurer, Oxford County</i>	\$	265,260.00
Florence Higgins Education Fund CD		
<i>Non-Spendable</i>	\$	11,106.62
<i>Interest</i>	\$	518.71
TOTAL	\$	11,625.33
George Towle Fund		
<i>Spendable</i>	\$	1,047.48
<i>Interest</i>	\$	1,265.89
<i>Non-Spendable</i>	\$	37,000.00
TOTAL	\$	39,313.37
John Chapman Fund		
<i>Spendable</i>	\$	3,314.24
<i>Interest</i>	\$	700.92
TOTAL SPENDABLE	\$	4,015.16
<i>Non-Spendable</i>	\$	20,474.00
TOTAL	\$	24,489.16
Luella Lord Fund		
<i>Spendable</i>	\$	125.60
<i>Interest</i>	\$	21.94
<i>Non-Spendable</i>	\$	500.00
TOTAL	\$	647.54
Madeline Wakefield Fund		
<i>Spendable</i>	\$	737.86
<i>Interest</i>	\$	566.62
<i>Non-Spendable</i>	\$	16,485.00
TOTAL	\$	17,789.48

2025 Annual Report

	Incoming Funds	Outgoing Funds
TRUST FUNDS (Continued)		
Ministerial Fund		
Spendable	\$ 599.20	
Interest	\$ 58.20	
Non-Spendable	\$ 1,700.00	
TOTAL		\$ 2,357.40
Randal Libby Fund		
Spendable	\$ 295.03	
Interest	\$ 27.39	
Non-Spendable	\$ 800.00	
TOTAL		\$ 1,122.42
Town Hall Fund		
Spendable	\$ 894.23	
Interest	\$ 85.59	
Non-Spendable	\$ 2,500.00	
TOTAL		\$ 3,479.82

*** Please note that until final audit is complete all fiscal numbers are subject to change

Respectfully Submitted,
Dawn Campbell
Treasurer

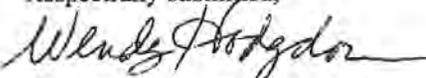
Town of Porter
Report of the Stanley Higgins Fund Committee
January 31, 2025 – January 31, 2026

Beginning bank balance – Bangor Savings 1/31/25	\$ 281,311.10
Interest accrued from Bangor Savings	\$ 10,447.68
Deposits from Key Bank	\$ 99,941.35
Total	\$ 391,700.13

Activity:

Total Scholarship awarded	-\$ 51,960.00
One scholarship check outstanding	+\$ 5,000.00
One scholarship check cashed from previous year's awards	-\$ 4,000.00
Total Assistance awarded	-\$ 0.00
Total Expenses	-\$ 280.28
Total	-\$ 51,240.28

Checking account balance January 30, 2026:
\$391,700.13 - \$51,240.28 = \$ 340,459.85

Respectfully submitted,

Wendy Hodgdon, Treasurer
Stanley Higgins Fund Committee

Treasurer's Report

Income from Taxes:	
2025 Real Estate Taxes	\$ 2,190,880.74
2026 Real Estate Taxes	\$ 31,627.96
Prior Years Real Estate Taxes	\$ 151,746.70
2025 Personal Property Taxes	\$ 20,797.83
2026 Personal Property Taxes	\$ 6.15
Prior Years Personal Property Taxes	\$ 1,037.13
Supplemental Taxes	\$ 42,577.48
Income from Interest:	
Tax Interest	\$ 13,346.48
ICS (Checking Sweep Account) Interest	\$ 32,368.44
Income from State Agencies:	
Bureau of Motor Vehicles	\$ 265,321.43
Excise for Motor Vehicles	\$ 461,511.67
Inland Fisheries & Wildlife	\$ 36,805.53
Excise for Boats	\$ 1,995.20
Animal Welfare	\$ 296.00
Vital Records	\$ 1,208.80
General Assistance Reimbursement	\$ 3,113.21
Income from the State:	
BETE Exemptions Reimbursement	\$ 26,000.00
Homestead Exemption Reimbursement	\$ 87,979.81
Tree Growth Reimbursement	\$ 42,124.70
Veterans Exemption Reimbursement	\$ 647.00
DOT Local Road Assistance	\$ 56,816.00
IRP Truck Excise Reimbursement	\$ 6,327.56
Revenue Sharing	\$ 216,437.37
Income from Permits:	
Plumbing Permits	\$ 7,589.50
Building Permits	\$ 12,641.00
Junk Yard Permits	\$ 100.00
Income from Boards:	
Planning Board	\$ 2,075.00
Appeals Board	\$ -
Income from Miscellaneous:	
<i>Loan Withdrawal</i>	\$ 178,358.07
<i>Clerk Fees</i>	\$ 13,689.25
<i>Maine Water Collection</i>	\$ 200.00
<i>Office Copies, Rents, Etc</i>	\$ 2,991.20
<i>Insurance Overpayments/Dividends</i>	\$ 158.09
<i>Sale of Town Property</i>	\$ 5,170.00
<i>Spectrum Franchise Fees</i>	\$ 6,822.45
<i>Tri-Town Waste Stickers</i>	\$ 140.00
<i>ATV Trail Maps</i>	\$ 124.00
<i>Snowmobile Trail Maps</i>	\$ 50.00
<i>Excise for Other Towns</i>	\$ 9,813.26
<i>Salary Reimbursement from Tri-Town Waste</i>	\$ 368.00
<i>Lien Costs</i>	\$ 4,531.28
<i>ARPA Funds</i>	\$ -
<i>Grant Reimbursement</i>	\$ 344,340.08
<i>Legal Fee Reimbursement</i>	\$ 9,383.96
<i>Interest on Septic Repayment</i>	\$ 173.84
TOTAL REVENUE	\$ 4,289,692.17
TOTAL WARRANTS PAID	\$ 4,214,313.62
TOTAL SURPLUS/DEFICIT	\$ 75,378.55

Respectfully Submitted,
Dawn Campbell
Treasurer

TAX COLLECTOR'S REPORT**EXCISE TAX**

Collected - Motor Vehicles	\$ 461,511.67	
- Boats	\$ 1,995.20	
Turned over to Town Treasurer	\$ 463,506.87	
Less Tax Collected and Paid to Other Towns	\$ (9,813.26)	
NET EXCISE TAX		\$453,693.61

PROPERTY TAX

2025 Property Tax Commitment	\$2,441,040.95	
Homestead Exemption	\$ 80,539.10	
Business Equipment Exemption	\$ 25,984.06	
Supplemental	\$ 42,577.48	
TOTAL PAYABLE		\$2,590,141.59
Less: Credits/Prepayments from 2024	(\$ 84,072.07)	
Interest on Prepayments	(\$ 1,179.19)	
Subtotal credit to 2025 Tax		(\$ 85,251.26)
Abatements		(\$ 29,413.53)
Taxes Collected		(\$ 2,245,322.22)
Homestead Exemption Reimbursement		(\$ 87,979.81)
Business Equipment Exemption Reimbursement		(\$ 26,000.00)
Total Credited against Commitment		(\$2,473,966.82)

2025 TAX RECEIVABLES**Unpaid as of 01/31/2026****Amounts shown are principal balances due and do not reflect any interest and fees due.**

504 Ossipee Trail Realty Trust	\$ 5,731.73
Jessica L. Allaire	\$ 1,907.99
Dustin J. Bachelder	\$ 339.50
Steven Bennett	\$ 3,191.30
James Boland	\$ 2,896.42
James Boland	\$ 716.34
Norman R. Bolduc	\$ 2,083.92
Crystal G. Bradley	\$ 341.44
Lisa M. Brideau	\$ 685.79
Donna Brown	\$ 1,675.19
Jason D Buddemeyer	\$ 1,923.51
Patrick Callaghan	\$ 3,065.20
Scott D. Campbell	\$ 697.43
Scott D. Campbell	\$ 321.07
Raymond Chesley Jr	\$ 1,849.79
Brian Clark	\$ 767.30
Thomas E Coe	\$ 52.13
Thomas E Coe	\$ 259.71
William Collomy	\$ 475.30
Lisa M. Collyns	\$ 794.43
Roberta J. Consalvi	\$ 501.88
Donald A. Cressey	\$ 1,142.66
Sean Cross	\$ 898.22
Gregg W. Croteau	\$ 3,505.58

2025 Annual Report

Robert S Croteau	\$ 706.16
Joseph D. Curtis	\$ 2,247.49
George & Mary-Ellen Dale	\$ 901.13
Charles A. Darneille	\$ 664.45
Charles A. Darneille	\$ 954.61
Claudia D. Darneille	\$ 2,039.91
Gregory Davis	\$ 169.75
Bobbi Ann Day	\$ 706.16
Lisa Sargent Day	\$ 946.72
Robert C. Dayton	\$ 2,278.53
Bruce A. Desmet	\$ 1,090.28
Bruce A, Desmet	\$ 2,854.20
Melissa Dibiase	\$ 800.25
Thomas J. Doviak	\$ 1,323.33
Heirs of Kenneth Drowns	\$ 43.65
Heirs of Leonard Drowns Jr.	\$ 122.22
Heirs of Leonard C. Drowns Jr.	\$ 59.17
Marguerite S. Drowns	\$ 752.72
Nicholas P. Dullinger	\$ 1,210.56
Dunbar Property Management LLC	\$ 2,394.82
Dunbar Property Management LLC	\$ 1,987.92
Dunbar Property management LLC	\$ 691.29
Dunbar Property Management LLC	\$ 1,452.85
Dunbar Property Management LLC	\$ 2,069.44
Brianna F. Dunnells	\$ 1,667.43
Brianna F. Dunnells	\$ 1,197.95
Lawrence J Dupuis II	\$ 1,055.36
Roland Eastman Estate	\$ 874.94
Derek W Eastman	\$ 1,786.67
Jennie Farrell	\$ 339.41
Kevin J & Dian L. Federico	\$ 2,109.75
James Fletcher	\$ 2,271.74
Raven E. Foss	\$ 355.02
Victoria A. Fultz	\$ 907.30
Harley J. Hageman	\$ 1,535.51
James M. Hilliard	\$ 46.60
James M. Hilliard	\$ 9.93
Adam K. Holmes	\$ 1,791.59
Allison Hurlburt	\$ 401.58
Kenhill LLC	\$ 1,721.75
J. Leslie Kmiec	\$ 2,500.12
Matthew Lajoie	\$ 457.84
Debbie A. & Princess R. Libby	\$ 239.59
Ralph M Libby III	\$ 339.50
Kristina L. & Peter S. MacQuarrie	\$ 1,403.59
Maine Teen Camp/MPR Summers (Personal Property)	\$ 457.84
Mark & Nancy Watson, Trustees, Rattleberry Rev. Trust	\$ 483.06
Robert R. Marshall	\$ 1,200.00
Dawn McAllister	\$ 282.27
David McCubrey Estate	\$ 635.35
David McCubrey Estate	\$ 620.80
David McCubrey Estate	\$ 504.40
David McCubrey Estate	\$ 2,344.21
H. Cameron McCulloch	\$ 6,011.09
Jeremy McMahan	\$ 574.24

2025 Annual Report

Libby Ann McManus	\$ 1,815.84
Susan J. Merrill	\$ 706.16
Miller/Porter Irrevocable Trust	\$ 2,840.16
T. Merrick Morgan	\$ 3,768.45
Mason Nix	\$ 282.27
John T. O'Donnell	\$ 114.46
Elizabeth Panetti Devisees	\$ 770.18
Robert E. Perry	\$ 1,214.44
Pimental Electric Co.	\$ 319.13
Porter Holdings Corp.	\$ 3,738.38
Terrie J. Rasmussen	\$ 3,594.82
William J. Reynolds	\$ 1,905.08
William J. Reynolds	\$ 515.07
Louis E. Saucier Jr.	\$ 1,985.59
Robert Andrew Sawyer	\$ 790.55
Roland H. Scott	\$ 1,653.85
Dennis H. Searles	\$ 1,143.63
Chase Shea	\$ 1,050.51
Matthew P. Skillin	\$ 1,744.06
George B. & Patricia L. Smith	\$ 1,179.52
Brandon Sprague	\$ 793.00
Jeffrey P. Sterling	\$ 302.32
Robert G Steven	\$ 355.99
James Stickney	\$ 1,813.73
Shannon M. Stuart	\$ 279.36
Charles A. Eglise Revocable Trust	\$ 2,541.40
Joseph A. Thibeault	\$ 2,983.50
John R. Thibodeau	\$ 455.90
John R. Thibodeau	\$ 2,395.90
Robert V. Tripp Jr.	\$ 106.70
Robert V. Tripp Jr.	\$ 452.99
Robert V. Tripp Jr.	\$ 554.84
Robert V. Tripp Jr.	\$ 986.49
Robert V. Tripp Jr.	\$ 1,431.72
Robert V. Tripp Jr.	\$ 598.49
Unison Revocable Trust	\$ 657.66
Unknown	\$ 38.80
Clifford A. Verrill Jr.	\$ 233.42
Mark W. Vieira Jr.	\$ 2,368.74
Marjorie Ward	\$14,096.50
Norma Ward	\$ 1,589.83
Russell A. Waterman	\$ 965.45
Bruce C. Webster	\$ 2,111.69
Nikki L. & Richard E. Westberry Jr.	\$ 1,824.57
Charles Whittemore	\$ 964.57
Bruce C. Wilson	\$ 368.60
Barbara Winslow	\$ 1,424.93
William R. Withycombe	\$ 573.27
Charles A Wright	\$ 2,177.65
XL Properties LLC	\$ 808.98

TOTAL 2025 TAX RECEIVABLES

\$177,807.01

**2024 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Jessica L. Allaire	\$ 1,729.81
Donna L. Brown	\$ 1,736.96
Jason D. Buddemeyer	\$ 1,823.26
Raymond J Chesley Jr.	\$ 2,229.89
Donald A. Cressey	\$ 1,463.60
Sean Cross	\$ 1,547.47
Robert S. Croteau	\$ 814.90
George H. & Mary-Ellen Dale	\$ 846.40
Bobbi Ann Day & Dawn McAllister	\$ 629.64
Bobbi Ann Day	\$ 191.67
Lisa Sargent Day	\$ 1,375.08
Marguerite S. Drowns	\$ 1,792.77
Nicholas P. Dullinger	\$ 1,421.93
Brianna Fay Dunnells	\$ 426.35
Brianna Fay Dunnells	\$ 1,288.09
Ronald D. Dunnells	\$ 976.00
Kevin J. & Dian L. Federico	\$ 2,654.34
Kenhill LLC	\$ 1,568.21
Matthew Lajoie	\$ 758.11
Debbie A. & Princess R. Libby	\$ 357.36
Debbie A. & Princess R. Libby	\$15,970.00
Kristina L. & Peter S. MacQuarrie	\$ 1,471.79
Maine Teen Camp/MPR Summers (Personal Property)	\$ 561.68
Estate of David McCubrey	\$ 718.82
Estate of David McCubrey	\$ 703.69
Estate of David McCubrey	\$ 577.63
Libby Ann McManus	\$ 1,614.15
Estate of Elizabeth Panetti Devisees	\$ 1,069.63
Robert E. Perry	\$ 1,421.80
Robert A. Sawyer	\$ 762.26
Dennis H. Searles	\$ 1,115.77
Chase Shea	\$ 1,298.30
Matthew P. Skillin	\$ 1,575.61
George B. & Patricia L. Smith	\$ 1,237.21
Robert G. Steven	\$ 477.68
Charles A Eglise Revocable Trust	\$ 2,826.00
Nikki L. & Richard E. Westberry Jr.	\$ 1,752.34
Barbara J. Winslow	\$ 2,071.36
XL Properties LLC	\$ 22.64

TOTAL 2024 TAX RECEIVABLES

\$ 62,880.20

**2023 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Accent Health LLC (Personal Property)	\$ 14.46
Donald A. Cressey	\$ 1,144.67
Bobbi Ann Day	\$ 80.89
Brianna Fay Dunnells	\$ 1,038.06
Matthew Lajoie	\$ 699.07
Leasecomm Corporation (Personal Property)	\$ 4.74

Porter Holdings Corp. (Personal Property)	<u>\$ 31.63</u>	
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TOTAL 2023 TAX RECEIVABLES		\$ 3,013.52
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**2022 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Accent Health LLC (Personal Property)	\$ 13.66
Bobbi Ann Day	\$ 148.80
Matthew Lajoie	\$ 11,590.14
Porter Holdings Corp. (Personal Property)	\$ 29.88
Garland Stewart (Personal Property)	<u>\$ 8.30</u>

TOTAL 2022 TAX RECEIVABLES		\$ 11,790.78
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**2021 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Accent Health LLC (Personal Property)	\$ 13.66
Bobbie Ann Day	\$ 66.30
Margie M. Johnson (Personal Property)	\$ 29.88
US Bank National Association (Personal Property)	<u>\$ 418.04</u>

TOTAL 2021 TAX RECEIVABLES		\$ 527.88
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**2020 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Margie M. Johnson (Personal Property)	<u>\$ 29.30</u>
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TOTAL 2020 TAX RECEIVABLES		\$ 29.30
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**2019 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

Accent Health LLC (Personal Property)	\$ 8.04
Margie M. Johnson (Personal Property)	<u>\$ 2.71</u>

TOTAL 2019 TAX RECEIVABLES		\$ 10.75
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**2018 TAX RECEIVABLES
UNPAID AS OF 01/31/2026**

Amounts shown do not reflect interest and fees due on prior taxes.

US Bank National Assoc. (Pers. Property)	<u>\$ 527.45</u>
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TOTAL 2018 TAX RECEIVABLES		\$ 527.45
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Code Enforcement Officer Report Fiscal Year 2025

(Permits, Certifications, and Correspondence issued 2/1/25-1/31/26)

Type	Permit	Structure/Type	Date	Address #	Street	Map	Lot
CofO	CofO - 2-2025-1	Conversion to Residential	2/5/25	17	Main Street	U01	7
CCSSZR - 1190 FORM	10301159043	Kiln	2/19/25	995	Brownfield Road	R12	36
Building Permits	1648	Addition	3/12/25	679	Ossipee Trail	R03	13.1
Building Permits	1670	Garage (attached) & lean-to	3/13/25	40	School Street	U01	40
Building Permits	1672	Prefab Shed for Farmstand	3/19/25	548	Brownfield Road	R07	4.1
Building Permits	1677	Manufactured Home	3/20/25	-	Broadmeadow Lane	R12	27.004
Driveway permit	DP-3-2025-1	Driveway for new SFD	3/26/25	-	Virginia Way	R05	43.1
Building Permits	1668	3-season deck addition	4/2/25	108	Mason Road	R02	7
Building Permits	1674	Cell Tower Equip updates	4/2/25	169	Pine Street	R06	7 (Cell)
Driveway permit	DP-4-2025-1	Driveway to new SFD	4/2/25	-	Broadmeadow Lane	R12	27.004
CCSSZR - 1190 FORM	10301168396	SFD	4/9/25	154	Bickford Pond Road	R03	6
Building Permits	1686	Deck replacement & screened porch	4/15/25	154	Spec Pond Road	R05	1
Building Permits	1676	Addition for Storage - Equipment	4/16/25	995	Brownfield Road	R12	36
CCSSZR - 1190 FORM	10301165622	Kiln	4/16/25	995	Brownfield Road	R12	36
Driveway permit	DP-4-2025-2	Driveway for ADU	4/16/25	-	Norton Hill Road	R08	21.2
Building Permits	1608	Porch Rebuild	4/23/25	68	School Street	U03	15
Building Permits	1680	Single Family Dwelling	4/23/25	-	Old Meetinghouse Road	R05	43.1
Building Permits	1681	Porch Landing - Repair Old	4/23/25	89	Main Street	U02	94
CCSSZR - 1190 FORM	10301165448	Home Occupation	4/23/25	215	Waddell Road	R07	4.2
Building Permits	1683	Addition & Garage (stand-alone)	4/24/25	45	Moulton Ridge Road	R05	32A
Building Permits	1684	Barn & Garage	4/27/25	-	Hubbard Farm Road	R04	22B
Building Permits	1682	Solar on existing SFD Roof	4/30/25	45	Moulton Ridge Road	R05	32A
Building Permits	1678	SFD & Carport on Slab	5/7/25	30	Norton Hill Road	R08	21.2
Correspondence	Violations	CEO to owner	5/7/25	42	Pine Street	R06	1
Driveway permit	DP-5-2025-1	Driveway for SFD	5/7/25	-	Hubbard Farm Road	R04	22B
Driveway permit	DP-5-2025-2	Driveway for SFD	5/7/25	-	Woodchuck Drive	R05	9A
Building Permits	1679	Full renovation - Farmhouse	5/14/25	42	Pine Street	R06	1
Building Permits	1685	Garage	5/14/25	24	Dam Road	R04	17A
Building Permits	1687	Interior bathroom and hallway	5/14/25	5	Bridge Street	U01	23
Driveway permit	DP-5-2025-3	Driveway for SFD	5/14/25	-	Brownfield Road	R07	1.6
Building Permits	1722	Rooftop solar PV system replacement	5/15/25	51	Heyburn Drive	R03	11.9

Code Enforcement Officer Report Fiscal Year 2025 – cont'd

(Permits, Certifications, and Correspondence issued 2/1/25-1/31/26)

Type	Permit	Structure/Type	Date	Address #	Street	Map	Lot
Building Permits	1693	Manufactured Home	5/31/25	-	Bradley Road (private)	R12	27.003
CofO	CofO - 6-2025-1	SFD	6/1/25	29	Broadmeadow Lane	R12	27.005
Building Permits	1694	Manufactured Home	6/7/25	-	Broadmeadow Lane	R12	27.007
Building Permits	1690	Addition to SFD	6/10/25	408	Breakneck Hill Road	R10	27
Building Permits	1717	Multi-Use - Store and 2nd Floor Apartment	6/15/25	523	Ossipee Trail (Rt 25)	U06	7
Driveway permit	DP-6-2025-1	Driveway for SFD	6/17/25	-	Broadmeadow Lane	R12	27.007
Building Permits	1691	New deck to replace existing	6/18/25	46	Mountainview Ave	U02	39 & 40
Driveway permit	DP-6-2025-2	Driveway for SFD	6/18/25	-	Bradley Road	R12	27.003
Land Use Permit Applications (CEO)	7-2025-1 - LUA-CEO	Temporary Dock	7/16/2025	-	Colcord Pond Road	U16	38
Building Permits	1697	2 Cabins with covered decks	7/23/25	481	Brownfield Road	U20	2
CCSSZR - 1190 FORM	10301184127	ADU	7/23/25	-	Norton Hill Road	R08	21.2
CCSSZR - 1190 FORM	10301179571	(Future)	7/25/25	-	Breakneck Hill Road	R11	35
Building Permits	1699	3 season porch, internal added bedroom, mudroom addition, roof deck	7/27/25	25	Roberts Lane	R03	23A
Building Permits	1688	Gazebo	8/2/25	135	Ossipee Trail	U04	15&16&17
Building Permits	1700	Solar on existing SFD	8/4/25	431	Moses Chapman Road	R08	11
Building Permits	1704	Roof on frame structure	8/5/25	30	Breakneck Hill Road	R11	35
CCSSZR - 1190 FORM	10301197756	SFD	8/5/25	47	Virginia Lane	R05	43.1
Building Permits	1702	Cell Tower equipment updates	8/8/25	169	Pine Street	R06	7 (Cell)
Building Permits	1703	Cell Tower equipment updates	8/8/25	851	Ossipee Trail	R03	22 (Cell)
Building Permits	1701	Covered enclosed porch addition	8/15/25	18	Raspberry Lane	R03	11.3
CCSSZR - 1190 FORM	10301223979	SFD	8/20/25	11	Bradley Road	R12	27.004
CCSSZR - 1190 FORM	10301204014	SFD	8/20/25	5	Bradley Road	R12	27.003
CCSSZR - 1190 FORM	10301204006	SFD	8/20/25	36	Broadmeadow Lane	R12	27.007
Driveway permit	DP-8-2025-1	Driveway for SFD	8/20/25	-	Breakneck Hill Road	R11	35
Correspondence	Correspondence	Indica of Abandonment	8/27/25	18	School Street	U01	35
Building Permits	1710	Storage Structure	9/4/25	-	Ossipee Trail (Rt 25)	R03	18
CCSSZR - 1190 FORM	10301194891	SFD	9/8/25	-	Brownfield Road	R12	27B
CCSSZR - 1190 FORM	10301211011	ADU	9/12/25	-	Jenny Lane	R04	27

Code Enforcement Officer Report Fiscal Year 2025 – cont'd

(Permits, Certifications, and Correspondence issued 2/1/25-1/31/26)

Type	Permit	Structure/Type	Date	Address #	Street	Map	Lot
Building Permits	1705	Storage Shed - Prefab	9/24/25	18	Beaver Run	U09	4
Building Permits	1706	Remove & Rebuild Porch	9/24/25	461	Bickford Pond Road	R04	35A
Building Permits	1707	Addition to mudroom/pantry	9/24/25	45	Moulton Ridge Road	R05	35A
Building Permits	1708	Roof over RV - Open Pole Structure	10/1/25	184	Douglas Mill Road	R04	4
CCSSZR - 1190 FORM	10301189862	Replacement of home destroyed by fire	10/8/25	734	Colcord Pond Road	R04	15
Driveway permit	DP-10-2025-1	Driveway for SFD	10/15/25	-	Curt Chick Road	R08	6.8
Driveway permit	DP-10-2025-2	Private Drive to ADU	10/15/25	-	Nido Road	R12	9
Land Use Permit Applications (CEO)	9-2025-1-LUA-CEO	Individual Private Campsite	10/21/2025	475	Porterfield Road	R12	8
Building Permits	1712	Carport - Prefab	10/29/25	165	Chapel Street	R01	11A
Driveway permit	DP-10-2025-3	Driveway off Route 25 OT	10/29/25	-	Ossipee Trail (Rt 25)	R03	18
Building Permits	1692	Existing shed replacement and enlargement	11/5/25	383	Brownfield Road	U19	16
Building Permits	1714	Generator & Pad	11/22/25	-	Nido Road (Off Porterfield Road)	R12	9
Building Permits	1715	Generator & Pad	11/22/25	475	Porterfield Road	R12	8
Building Permits	1716	Farmer's Porch	11/26/25	7	First County Road	U06	14
Building Permits	1718	SFD on slab	12/3/25	26	Eastman Hill Road	R03	7.5
Building Permits	1719	Roof over fuel tank and basement door	12/3/25	461	Bickford Pond Road	R04	35
CCSSZR - 1190 FORM	10301236472	RV Storage & Utility Shed	12/5/25	150	Mason Road	R05	45
Correspondence	Notice of Unpermitted Development	Notice of Violation - Structure without Floodplain permit - ATF	12/17/25	530	Ossipee Trail (Rt 25)	U07	8
Correspondence	Notice of Unpermitted Development	Notice of Violation - Structure without permit ATF	12/31/25	268	Old Meetinghouse	R05	30B
Building Permits	1723	Interior commercial fire-rated hallway	1/7/26	504	Ossipee Trail	U07	3

It has been an even busier year than in 2024, with over **578 actions** performed through the Code Enforcement Office.

You may be aware of the Town issued BOLO/APB regarding suspicious activity at abandoned lots or buildings, or in vacated seasonal properties. Please notify the town and law enforcement as soon as you see suspicious behavior, don't wait, so that there is a better opportunity to try and address it.

In 2025, Porter will likely re-submit multiple legislative bills in Augusta for the 133rd Legislature to consider. These bills are intended for smaller communities like ours to have more funding and tools to handle the negative impacts of the drug, mental health, and homelessness crises in this State that are more efficient, less risky, and less costly.

Code Enforcement Officer Report Fiscal Year 2025 – cont'd

(Permits, Certifications, and Correspondence issued 2/1/25-1/31/26)

Our community needs to continue to be vigilant as laws up in Augusta are in flux and constantly being rewritten, many requiring small towns like ours to take on more work and risks without funding. The Town will be required by law to update the local regulations and ordinances (*again*) to account for new laws created last year affecting zoning, subdivisions, and jurisdictional review.

It is recommended the Town continue to be proactive by investing in land use planning and administration, in order to make sure that the community is prepared, as much as we can be.



Best to check with the Town first on these:

DWELLING UNITS: *Building an additional dwelling unit, accessory dwelling, an in-law apartment in an accessory structure, setting up a mobile home, trailer or campsite, or converting a structure to use as a residence on any lot in Town requires local permitting, as well as a septic plan to be submitted to the local plumbing inspector.*

BUYING OR SPLITTING LOTS: *Before investing in splitting a lot, please communicate with the Town and coordinate your surveyor and real estate attorney with the Code Enforcement Office. This helps to identify all the options available to meet your intentions, discuss potential pitfalls, and may provide flexibility of the land use years down the road. Improper or poorly devised lot splits or land purchases made without Town input can be costly, cause legal conflicts with abutters, and possibly render properties unbuildable.*

“LANDLORD” BY DEFAULT: *Use caution when inviting individuals to reside in your home or on your land, and have a plan as well as a written agreement. Most folks don't know that they've unexpectedly become a “landlord” when offering their home/land for a place to stay, and then they have to follow Maine's Laws regarding landlord responsibilities and tenant rights. This can sometimes require lengthy and costly legal processes to address issues that may arise in the “temporary” arrangement.*

It continues to be an honor to serve our community, and the townspeople have been overwhelmingly friendly and respectful to work with. Feel free to reach out any time with questions or concerns that you may have, and I'll strive to be open, honest, and solution-driven.

“Good planning is the type of service that if it's done properly, you don't notice because it works. It's the same thing with engineering – you don't notice a bridge until it falls down.” (January 21, 2023 Maine Monitor Article – As development pressure spreads, small towns struggle to plan for the future)

Porter Code Enforcement Officer #2202 – Dan Davis

Email (ceo@portermaine.org)

Phone 207-625-4522 (Text/Voicemail)

Office Hours – (By Appointment)

Local Plumbing Inspector (LPI) Report - Fiscal Year 2025

(Plumbing permits and correspondence issued 2/1/25-1/31/26)

Type	Permit	Structure/Type	Date	Address #	Street	Map	Lot
Plumbing Permit	1230-2	SSWD	3/12/25	679	Ossipee Trail	R03	13-1
Plumbing Permit	1231-2	Internal Plumbing	3/26/25	679	Ossipee Trail	R03	13.3
Plumbing Permit	1232-2	SSWD	4/2/25	-	Broadmeadow Lane	R12	27.004
Plumbing Permit	1233-2	Internal Plumbing	4/2/25	-	Broadmeadow Lane	R12	27.004
Plumbing Permit	1261	SSWD	4/16/25	-	Norton Hill Road	R08	21.2
Plumbing Permit	1262	Internal Plumbing	4/16/25	-	Norton Hill Road	R08	21.2
Plumbing Permit	1263	SSWD - Replacement	4/16/25	53	Endfield Street	U03	36
Plumbing Permit	1264	SSWD	4/23/25	-	Virginia Way	R05	43.1
Plumbing Permit	1265	Internal Plumbing	4/23/25	-	Virginia Way	R05	43.1
Plumbing Permit	1267	SSWD - Replacement	4/30/25	202	Colcord Pond Road	R01	23
Plumbing Permit	1268	Internal Plumbing	5/7/25	336	Town Pound Road	R05	50A
Plumbing Permit	1269	SSWD - Replacement	5/7/25	45	Moulton Ridge Road	R05	32A
Plumbing Permit	1270	Internal Plumbing	5/7/25	45	Moulton Ridge Road	R05	32A
Plumbing Permit	1272	Internal Plumbing	5/7/25	-	Hubbard Farm Road	R04	22B
Plumbing Permit	1266	Internal Plumbing	5/14/25	42	Pine Street	R06	1
Plumbing Permit	1271-1	Internal Plumbing	5/14/25	5	Bridge Street	U01	23
Plumbing Permit	1273	Internal Plumbing	6/10/25	1072	Colcord Pond Road	R09	6B
Plumbing Permit	1274	SSWD	6/18/25	-	Broadmeadow Lane	R12	27.003
Plumbing Permit	1275	Internal Plumbing	6/18/25	-	Broadmeadow Lane	R12	27.003
Plumbing Permit	1227	SSWD	7/16/25	669	Bickford Pond Road	U11	4
Plumbing Permit	1276	SSWD - Replacement	7/16/25	193	Spec Pond Road	R06	10A
Plumbing Permit	1279	SSWD	7/16/25	-	Broadmeadow Lane	R12	27.007
Plumbing Permit	1280	Internal Plumbing	7/16/25	-	Broadmeadow Lane	R12	27.007
Plumbing Permit	1271	SSWD	7/23/25	-	Hubbard Farm Road	R04	22B
Plumbing Permit	1278	SSWD - Replacement	7/23/25	13	Day Road	U04	19
Plumbing Permit	1281	Internal Plumbing	8/20/25	25	Roberts Lane	R03	23A & 30
Plumbing Permit	1282	Internal Plumbing	9/15/25	854	Spec Pond Road	R07	24A
Plumbing Permit	1270-A	Internal Plumbing	9/24/25	45	Moulton Ridge Road	R05	32A
Plumbing Permit	1283	SSWD - Replacement	9/24/25	27	River Street	U01	18
Plumbing Permit	1284	SSWD - Replacement	10/15/25	607	Ossipee Trail	U08	28
Plumbing Permit	1287	SSWD - Replacement	11/5/25	11	Stanley Point	U20	8
Plumbing Permit	1285	SSWD	11/7/25	-	Curt Chick Road	R08	6.8
Plumbing Permit	1288	SSWD	11/7/25	-	Old Meetinghouse Road	R05	43.3
Plumbing Permit	1289	SSWD	11/7/25	-	Old Meetinghouse Road	R05	43.3
Plumbing Permit	1286	SSWD - Replacement	11/21/25	24	West Lane	U16	34
Plumbing Permit	1290	SSWD	11/21/25	26	Eastman Hill Road	R03	7.5

Local Plumbing Inspector (LPI) Report - Fiscal Year 2025 (cont'd)

(Plumbing permits and correspondence issued 2/1/25-1/31/26)

Type	Permit	Structure/Type	Date	Address #	Street	Map	Lot
Plumbing Permit	1294	SSWD - Replacement	12/3/25	523	Ossipee Trail	U06	7
Plumbing Permit	1291	Internal Plumbing	12/3/25	26	Eastman Hill Road	R03	7.5
Plumbing Permit	1293	Internal Plumbing	12/3/25	523	Ossipee Trail	U06	7
Plumbing Permit	1295	Internal Plumbing	12/5/25	34	Waddell Road	R07	37A
Plumbing Permit	1292	Internal Plumbing	1/7/26	15	Angel's Rest	R08	15A

DWELLING UNITS, ADDED BEDROOMS, and TEMPORARY LIVING CAMPSITES:

Several concerns to the Town over the last several years have been about the increasing potential for dwellings to be overcrowded and folks attempting long-term usage of temporary living conditions that are not habitable (*RV's, tents, sheds, etc.*). Please notify the Town LHO and CEO of any unsanitary squatting situations.

NEW non-owner-occupied transient rental platforms and **NEW** principal use multi-family structures may be required to provide a functional remote highwater alarm notification system, installed on an electrical circuit independent from any pumping operation.

Please keep in mind that not having an appropriately sized septic system or a written septic plan on how to dispose of human waste: *Can cause serious health and safety problems for the whole community, may result in leach field failures, be very costly to clean-up; and if not addressed properly, and lead to septic liens being placed on properties in order to correct these types of problem(s)*

Septic liens, dwelling unit permitting, and local regulations limiting the long-term use of temporary living conditions (*RV's, tents, etc.*) exist for these very reasons.

The State has been and is continuing to rapidly modify state laws in the hopes of addressing housing issues here in Maine, and this continues to affect many local government ordinances, regulations, processes, and procedures moving forward. Please contact the LPI whenever intending to expand occupancy with the addition of a bedroom or dwelling, as expansion of the existing field, an independent system, or an increased tank size will likely be required per State Regulations.



Best to check with the Town first!

Items of Note:

- Water softener/treatment systems require a state HHE-211 permit.
- New or replacement septic tanks require at least one access riser built to finish grade.
- **Pretreatment**-type proprietary septic systems have been problematic from an installation and maintenance perspective, have increased State permitting fees, are challenging to find qualified installers, and can be cost prohibitive. *Alternate locations or system selections are recommended.*

Local Plumbing Inspector #2202 – Dan Davis

Email (ceo@portermaine.org)

Phone 207-625-4522 (Text/Call)

Office Hours – By Appointment

2025 Annual Report

Joseph R.D. deKay, D.O.
287 Hampshire Street
Hiram, ME 04041
(207) 838-9250

Local Health Officer Report for 2025

Complaints and subsequent work focused upon properties which were in violation of building code and health standards. Complex health problems, usually substance use and mental health disorders, together with social determinants of poor health such as poverty, make compassionate help difficult. Enforcement powers hinge upon a person's ability to pay for repairs, for fines, for alternative housing, and upon individuals' response to pressure. The State of Maine and charities have been of limited help. We had to obtain a court order to inspect one dwelling after we had made multiple prior attempts to avoid the involved costs and delays. I went to court with the help of the town attorney to obtain a warrant. With that in hand law enforcement, the fire chief, code enforcement and I went into the home where we established that a multitude of risks were posed by various violations which we documented for the court to see. The wheels continue to turn ever so slowly toward a solution, and the process remains ongoing. Sacopee Valley Health Center has worked with us, and its resources while helpful are unlikely to provide adequate solutions. The problems are societal and not just local. We monitor various similar situations around the town which require conscientious diligence with realistic expectations and, too often, legal counsel.

The State of Maine provides trainings for all local health officers which I do. Maine's municipalities all face similar situations with aging housing stock, poverty, lack of alternative housing options and legal barriers, not the least of which are legal costs. Where we can, we work to make towns healthier and provide useful advice on ways to prevent illness and injury.

Respectfully submitted,

Dr. Joseph R.D. deKay, LHO for the Town of Porter

To the citizens of Porter,

It has been my pleasure to serve as Animal Control Officer for the Town of Porter and would like to thank everyone for their help and support. If you have any question, concern or need to make a report please call me at **207-890-5313** or Oxford County Dispatch at **1-800-733-1421**.

Dogs over the age of six months to be licensed each year by December 31st accordance with the laws of the state. To license your dog bring proof of rabies and spay or neuter certificate, the cost to license your dog is \$6.00 (spayed or neuter) and \$11.00 (unaltered). Substantial late Fee of \$25.00 per dog become effective January 1st.

Also a reminder we have a **Disturbing the peace ordinance**. It shall be unlawful for anyone owning, possessing or harboring a dog to cause or permit such dog to disturb the peace of any person.

Please put tags on your pets collar (Rabies and Town Tag) it is the State Law and it helps if they are lost to get them home as soon and as safe as possible. It is against the law for any dog to be running at large.

Respectfully Submitted,



Cynthia (Cindy) Eaton



Town of Porter

71 Main Street · Porter, ME 04068
Phone: (207) 625-8344 · Fax: (207) 625-4120

Dear Residents;

The 2-year Market Update for the 2025 tax commitment has been completed. As the Assessing Office starts preparing for the 2026 tax commitment, Maine Listings annual press release shows that the State of Maine continues to see an increase in housing pricing. Statewide housing has increased in median sales price from \$390,000 to \$405,000 or 3.85%. The median sales price for Oxford County has increased from \$315,000 to \$339,950 or 7.92% (the largest % increase statewide for 2025). This office continues to review sales on an annual basis to see if any adjustments will be needed for the year ahead.

Every year is an opportunity to address any errors that might be found in valuation or the calculation of property taxes. We recommend that all property owners review their property cards annually.

Sincerely,
Robert Konczal, CMA # 521
Hannah Hutchinson, CMA # 1047
Assessing Office



TOWN REPORT 2025

Membership

The Porter Conservation Commission's long-time Chair Marty Tracy resigned this spring. We miss Marty's focus, passion for the environment, and deep knowledge of the Town and townspeople.

The Conservation Commission has been re-organizing following Marty's resignation. Maggie Lowry is the new Commission Chair; regular members David Gilpatric and Hannah Stiles were joined by Ed Connelly in April and Sheryl Adams in November. The Select Board agreed to expand the Commission to 7 members, so there are two positions open for interested volunteers. Anyone interested in contributing to specific Conservation Commission projects without becoming full members would be welcome. To find out more, stop by our meetings at Town Hall at 6:30 PM on the first Tuesday of each month.

Town Ballfield

A multi-year project to put doors on the Ballfield dugouts to keep unauthorized people out of them was *almost* completed. One of the dugout doors was installed this year - thank you, Mike Jordan - but early snow prevented the installation of the second door. It will be done this spring. Ruth Sawyer kept the Ballfield mowed and ready for ball games and for everyone who enjoyed playing and picnicking there.

Spectacle Pond Beach

The annual Spring Cleanup at the Beach was delayed by the weather, but a hardy group raked paths, cleared downed branches, and cleaned the beach sand. A small group did a limited cleanup in November. Sincere thanks to the volunteers who keep the Beach property a pleasant place for everyone to visit!

At least two campsites were established on the Beach property over the summer despite its formal dusk-to-dawn closure. A family that had been camping found permanent housing in the fall. Further cleanup of the abandoned campsites will occur in 2026.

Veterans Park, Old Meetinghouse, and Cemetery

Ruth Sawyer took excellent care of the Pauper's Cemetery, Old Meetinghouse and Veteran's Park (as well as the Town Hall grounds).

David Gilpatric is leading an effort to install a historical marker at the Old Meetinghouse; the Parsonsfield-Porter Historical Society is working with him on the wording and graphics that will be on the marker.

There is evidence of powderpost beetle infestation below the main floor of the Old Meetinghouse. The Commission will be looking for a professional inspector to help create a plan for treatment / mitigation.

Dam Report by John Lowry, Porter Selectboard Chair and Dam Operator

Bickford Pond Dam

Bickford Pond Dam showed signs of failure in the spring of 2024 at a time of high levels. Water could be observed flowing (squirting) between the earthen and rubble walls of the dam and the concrete walls of the gate structure. Further, the granite blocks that rested on top of the earthen portion of the dam had sunk into the earth where flow was occurring. The town sought advice from Tony Fletcher (Dam Safety) and engineers who had replaced the structure years ago. The recommendation was to install 20 foot long wing walls on both sides of the gate structure with appropriate care and consideration to give a good footing and to tie the walls to the gate structure.

Proposals were solicited and four contractors attended a site walk. In the end, there was only one bidder who won the job. This job was paid for entirely by the town using funds from a reserve account for dams.



Figure 1: Water bypassing the gate.



Figure 2: Subsidence on the right-hand side

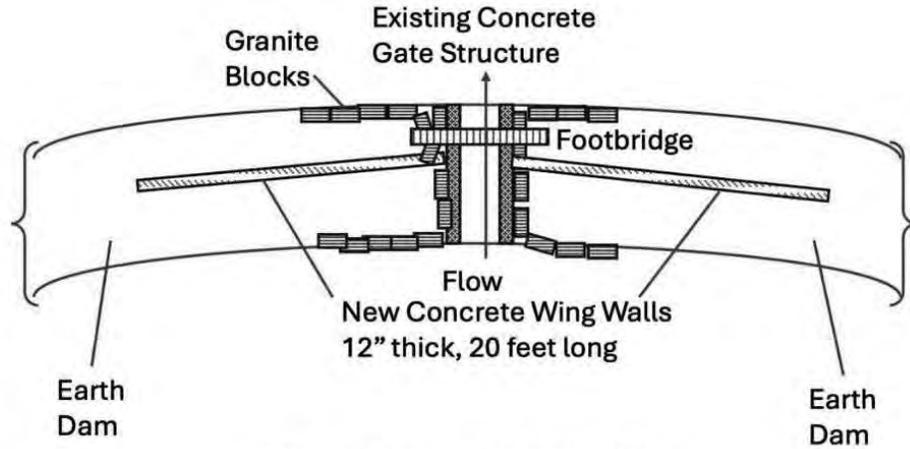


Figure 3: Selected Solution

Work commenced in 2025 and was performed by Steve Estes of PY Estes who also did major culvert work for the town as part of a FEMA recovery project at Old Meetinghouse Road and Sara Bridge Road.



Figure 4: Trenching on the right side



Figure 5: Concrete form on the left side



Figure 6: Completed work on left side

Colcord Pond Dam

There were no significant issues at Colcord Pond dam in 2025. The gate does not set cleanly and so there is an approximate 2 inch gap at the bottom of the gate.

Because of the extended and severe drought this year, some abutters to the Colcord Pond complained about low water and suggested that the town raise the gate and then try to set it back down cleanly. This approach was opposed on the basis that it might not work and perhaps even might make the outflow greater. In either case, significant water level drops would occur.

Without town knowledge, someone took it on themselves to drop sandbags on the high side of the gate. It failed to have any effect. At this point, we do not intend to do anything because it has no effect on the ability to raise the gate and lower water levels in the event an emergency is declared. At some point in the future, the gate will need to be raised sufficiently to flush debris (branches, rocks, sand bags) and inspected to ascertain proper operation and to conduct any repairs necessary.

The earthen structure of the dam is intact with no sign of piping or any damage.

Black Bog Dam

Black Bog dam sits at the southern end of Black Bog and provides a roadway surface called Town Pound Road. At the northern end of the bog lies Old Meetinghouse Road which has a roadway creating a causeway between a tiny impoundment that used to be part of the Great Pond of Black Bog but is no longer. Culverts cross that section of the road. After severe weather events, Old Meetinghouse Road at the top of Black Bog was topped by high water from the impoundment and suffered significant damage including “floating off” of the tarmac and damage to the underlying gravel roadway. A FEMA request was made by the town to repair the road and to provide sufficient additional culvert capacity to prevent flooding of the roadway.

Engineering diagrams were made and approved through the normal FEMA and MEMA processes. Two large culverts were acquired and made into ovals and parked on the side of the road until spring.



Figure 7 New Culverts under Old Meetinghouse Road

After spring-melt, the contractor asked that Black Bog (pond) be lowered as much as possible. This returned the area to its original condition of marsh, bog, and stream bed for the time required to do the road work which was approximately two weeks.

The gate was raised and the structures cleaned and inspected. The boards in the gate showed signs of rot and so new boards of green hemlock were ordered and prepared for installation. Once the boards were replaced, water levels in the bog returned to normal in about two weeks.



Figure 8 Inserting new boards into the gate

There are old cracks of about $1/32$ of an inch in the walls of the gate structure close to the exit point and water can be seen seeping through. Piping is also visible at high water running from the north side of the road/earthen dam structure that exits down under the road where water can be seen emerging about six or seven feet lower. There is no sign of subsidence nor of any earthen or gravel material on the southern (downstream) side. It appears to be a long existing condition and will be regularly monitored. Total flow at high water appears to be between one and two gallons a minute.

January 31, 2026

The Zoning Board of Appeals received no appeals in 2025.

Respectfully Submitted,

Robert Heard

Chair



COMPREHENSIVE PLAN

Report of the Comprehensive Planning Committee – 2025

The Long-Term Comprehensive Plan for the community is available online on the Town’s website, or a copy can be reviewed or requested at the Town Office during normal business hours.

The document is a great overview of the community, and outlines policies, strategies, and implementation steps that can help guide present and future volunteers and public servants.

Various service providers and groups should be periodically evaluating the “**Implementation Program**” related to their roles, and providing information and feedback back to the Comprehensive Planning Committee. This increases the value of future amendments to the plan.

Roles in evaluating the ‘*implementation program*’ include, but are not limited to: **Select Board, Emergency Management Director, Road Commissioner, Animal Control Officer, Code Enforcement Officer, Kezar Falls Fire Department Board of Directors, Planning Board, and the Comprehensive Planning Committee.**

Please stay in touch as a “plan” always requires re-evaluation every several years or so to make sure it continues to make sense as the world rapidly changes.

Volunteers are always needed and welcome to serve on the Comprehensive Planning Committee, to help maintain a healthy and vibrant community.

Comprehensive Planning Committee



Town of Porter Planning Board

71 Main Street, Porter, ME 04068

Phone: (207) 625-8344 – Fax: (207) 625-4120

www.portermaine.org

2025 Porter Planning Board Annual report

It has been another busy year for the all-volunteer Planning Board in 2025. The Planning Board meets at 7PM on the third Wednesday of every month for public meetings, public hearings, continued maintenance and updating of our town ordinances and regulations, providing guidance to town residents, and reviewing land use permit applications. During 2025 the Planning Board met 12 times.

The following items were reviewed and completed by the Planning Board over this past year:

- 1) Application for Cell Tower upgrade at R06-7 (Cell)
- 2) Application for reinstatement of 4th dwelling U01-30
- 3) Application for Cell tower upgrades at R06-7 (CELL) and R03-22 (CELL)

2025 brought concerns from the residents of the town about squatting on private and public lands, along with drug use.

As we face changes in property ownership and welcome new residents to Porter, it is critical that our town consider land use administration and drafting ordinance and regulatory amendments as a top priority this coming year. The Planning Board understand this and is striving to proactively understand and integrate these laws and regulation into our town.

Members of the Planning Board would like to thank all of the citizens that have taken the time and interest in participating. You are always encouraged and welcome to attend and participate in our meetings. We always strive to continue an open, transparent, and inclusive environment.

The Porter Planning Board

Douglas Jones Jr.(Chair)
Dave Newman(Vice Chair)
James Denman (Secretary)
Mark Coffey
Robert Tripp
Abby Moore
Nick Stepski

Kezar Falls Fire Department

Greetings citizens of Porter,

During 2025, we nearly did the same amount of calls as we responded to in 2024 with a total of 157. Our department is on first-alarm assignments with our mutual aid partners in the surrounding communities which keeps our annual run numbers consistent in recent years. We receive assistance from our mutual aid partners consistently also. Our budget remains balanced and is continuously assessed to keep up with federal and state requirements along with the economy.

After assessing the rising costs that we face moving forward, we've had to change the original plan of requesting funds for Engine 1 replacement from 2030 to 2027. We are currently seeking pricing as this article goes to print, and should have firm numbers by September of 2026.

Looking forward to the 2030's, we will be starting discussions with the other area departments regarding the development of a regional department to better serve the communities and keep it sustainable. The State of Maine has a chronic, and critical shortage of fire personnel in its smaller/rural communities that will need to be addressed. We thank the citizens of Porter for their continued support during these challenging times.

Respectfully submitted,



Jeff Dutil, Chief, Kezar Falls Fire Department

KEZAR FALLS FIRE DEPARTMENT

2025 Statistics

Parsonsfield	59
Porter	68
Mutual Aid	30
Fire Fighter Hours	964
Training Hours	350

	2025 Request	2025 Actual	2026 Request
Utilities	\$6,500	\$4,240.34	\$6,500.00
Gas/Diesel	\$9,000	\$3,790.14	\$9,000.00
Truck Maintenance	\$30,000	\$26,910.96	\$30,000.00
Equipment	\$25,000	\$8,078.60	\$25,000.00
Communications	\$3,500	\$2,579.27	\$3,500.00
Oil Heat	\$6,000	\$4,001.50	\$6,000.00
Insurance	\$21,000	\$18,380.00	\$21,000.00
Fire Help	\$15,000	\$15,000.00	\$15,000.00
Officers Salaries	\$15,000	\$14,500.00	\$15,000.00
Training	\$2,500	\$303.06	\$2,500.00
Building Maint & Misc	\$12,000	\$8,393.61	\$12,000.00
Foam and Hose	\$1,500	\$0.00	\$1,500.00
Snow Plowing	\$2,000	\$2,500.00	\$2,500.00
Contingency	\$3,000	\$424.00	\$3,000.00
Medical	\$10,000	\$1,642.00	\$10,000.00
Total	\$162,000	\$110,743.48	\$162,500.00
1/2 Parsonsfield	\$81,250		
1/2 Porter	\$81,250		

Respectfully Submitted by

Chief Jeff Dutil
 Assistant Chief Kenneth A. Burbank
 Captian Christopher Jones
 LT Tony Townsend
 Secretary April Burbank
 Treasurer Kenneth Burbank

Board of Directors

Roger Serube
 Robert Heard
 Mark Bolton
 David Lawnsby
 Tim Greene



SACOPEC RESCUE UNIT, INC

P. O. Box 367

Parsonsfield, Maine 04047

SacopecRescue.com

(207) 625-3088

2025 Town Report

2025 has been another busy year for Sacopec Rescue. Our total number of calls rose from 1000 calls in 2024 to 1074 runs in 2025. We hope that this shows a healthier Sacopec Valley during the last year. We rolled our ambulances 1011 times including calls in Baldwin, Brownfield, and Limington.

We run two crews during the day with the backup crew being on duty from 9:00 am to 5:00 pm. The full-time truck is manned 24/7. The backup unit was activated 248 times for calls that came in while the other truck was already out.

We took delivery of a new 4WD ambulance during the summer of 2025 which gives two four-wheel drive ambulances. We have definitely seen the value of four-wheel drive during the winter here in our four towns. We lost our 2017 ambulance to a blown motor during the year but we have it in storage to remount in the future giving us our next ambulance at virtually half price.

We once again covered medical needs at the Sacopec Valley Fair with a truck and crew that was dedicated to the fair and was able to man it without having to leave the grounds. We also covered the annual horse races at the Cornish Fairgrounds racetrack which is always a treat for us. We continue to support a junior rescue program with the Sacopec Valley High School's Extended Earning Opportunities program which allows students to explore the world of EMS. We also continue to keep a medical closet that collects medical equipment in excellent condition from those who no longer need it and lend it to people in need. We now have closets in Kezar Falls and Baldwin, both donated by All Purpose Storage. The people of Sacopec Valley generously donated a full ambulance of toys and clothing as well as over \$700.00 in cash for the Spirit Tree program. Many thanks to everyone who supported this very special cause.

This year also saw two drivers become EMT's boosting our local response capability. We also provided CPR classes to businesses and will continue to offer more classes to increase citizens' life-saving skills.

We are starting a new service this year which will run alongside the 911 service we already provide. This privately funded new service, called Community Paramedicine, will allow dedicated personnel to do targeted house calls in an effort to improve the health of people living with chronic diseases. This is being done in cooperation with Community Care Partnership of Maine and the Sacopec Valley Health Care Center.

The number of responses per town during 2025 were:

Cornish	269
Hiram	268
Parsonsfield	275
Porter	284
Out of town	8

Mike Hatch, Chief

Serving Cornish, Hiram, Parsonsfield and Porter Maine
Since 1969

2025 Annual Report

2026 Budget Sacopee Rescue	2025 budget	actual on 1/1/2025	projected actual 12/31/2025 using Oct 2025 numbers	percent of budget	2026 budget first shift with 100% basic 70%/30% paramedic/AEMT 50%/50% Basic/AEMT second crew 12-hour 2nd shift	Check column	percent of budget
Income							
Billing	\$550,000		\$515,280	48.66%	\$500,000		35.67%
Town Subsidies	\$555,354	\$138,838.50 per town	\$467,613	44.16%	\$872,371	\$218,092.75 per town increase \$79,254.75 or 57.08%	62.24%
MEALS ON WHEELS FOR ELECTRIC	\$1,200		\$840	0.08%	\$1,200		0.08%
Fundraising	\$3,000		\$22,294	2.11%	\$3,000		0.21%
refunds			\$1,538	0.15%			
fees from events	\$2,100		\$2,100	0.19%	\$2,100		0.14%
income from CPR classes	\$2,000				\$1,500		0.10%
employee contribution health insurance	\$17,680		\$17,958	1.69%	\$18,204		1.29%
donations	\$3,000		\$4,459	0.42%	\$3,000		0.00%
bank interest	\$25		\$10	0.01%	\$25		0.01%
Total Income	\$1,134,359	\$1,134,460	\$1,032,091.79	97.48%	\$1,401,400		
carryover from 2024 general fund	\$60,000	\$5,967	\$5,967	0.56%			
carry over in capital fund that is not designated	\$1,000	\$19,171	\$19,171	1.81%			
carry over in donation account that is not designated	\$1,000	\$1,530	\$1,530	0.14%			
total working income/budget	\$1,196,359	\$1,161,128	\$1,058,760				
Expenses							
Consultant & Professional Fees	\$11,570					\$14,545	
Accountant (Audit and taxes)		\$7,500	\$11,100	0.96%	\$8,500		0.60%
Lawyer		\$4,000			\$6,000		0.43%
Incorporations Secretary of State		\$70	\$35	0.01%	\$45		0.01%
Bank fees	\$2,850					\$50,500	
line of credit fees			\$218	0.02%			
checks/service fees		\$350	\$525	0.04%	\$500		0.04%
return check fees			\$1,707	0.14%			
interest		\$2,500					
repayment of line of credit			\$22,712	1.98%	\$50,000		3.56%
refunds of over payment of insurance/fees			\$3,084	0.27%			
Public Relations	\$3,200					\$2,900	
Advertising and public events		\$1,000	\$1,250	0.10%	\$1,000		0.07%
Fundraising expenses							

2025 Annual Report

Sacopec Rescue

CPR Training		\$1,000	\$500	0.04%	\$700		0.05%
Junior EMT		\$500			\$500		0.04%
AED		\$700			\$700		0.05%
Office Supplies /Equipment Maintenance	\$1,580					\$840	
Postage/shipping		\$400	\$150	0.01%	\$200		0.01%
Post office box		\$130	\$120	0.01%	\$140		0.01%
General Office Supplies		\$1,050	\$675	0.06%	\$500		0.04%
Rent /Utilities	\$18,600					\$17,150	
computers in trucks/building phones/internet/cell phones		\$6,600	\$7,128	0.62%	\$7,000		0.49%
CMP (Electric)		\$5,500	\$4,312	0.37%	\$6,000		0.42%
Heating oil		\$5,000	\$3,500	0.30%	\$3,000		0.21%
water		\$500	\$500	0.04%	\$600		0.04%
propane for generator		\$1,000	\$500	0.04%	\$550		0.04%
Membership/Affiliations/ programs	\$1,670					\$1,890	
Maine EMS membership (mandated)		\$220	\$220	0.00%	\$280		0.01%
IAR annual fee to York County for dispatch program I Am Responding		\$600	\$600	0.05%	\$650		0.04%
MMA (associate fee)		\$600	\$600	0.05%	\$600		0.04%
Sams			\$110	0.01%	\$110		0.01%
Clia Laboratory paid in December		\$250	\$250	0.02%	\$250		0.01%
Vehicles	\$71,394					\$132,114	
Fuel		\$22,000	\$22,000	1.91%	\$23,000		1.64%
Rescue loan (1)		\$14,000	\$14,000	1.21%	\$14,000		0.99%
Vehicle Maintenance		\$12,000	\$16,058	1.39%	\$15,000		1.07%
Rescue 2 loan 2024		\$21,624	\$21,624	1.88%	\$21,624		1.54%
2026 New vehicle loan					\$56,580		4.03%
Inventory program for truck maintenance split with medical supplies		\$1,060	\$1,100	0.09%	\$1,200		0.09%
vehicle registration		\$210	\$210	0.02%	\$210		0.01%
chief mileage		\$500	\$200	0.02%	\$500		0.04%
Building	\$9,000					\$11,500	
Station Maintenance		\$5,000	\$2,800	0.24%	\$7,000		0.50%
Plowing (per storm contract)		\$1,500	\$1,750	0.15%	\$2,000		0.14%
Station supplies		\$2,500	\$1,500	0.13%	\$2,500		0.18%
Personnel	\$893,250					\$986,758	
Uniforms		\$5,500	\$2,000	0.17%	\$7,200		0.51%
vaccines		\$300			\$300		0.02%
Fit testing evaluations (facemasks OSHA mandate)		\$675	\$711	0.06%	\$1,000		0.07%
Education		\$7,000	\$8,000	0.69%	\$9,000		0.64%

2025 Annual Report

Sacopee Rescue

W2W-went to work (scheduling for employees)		\$475	\$475	0.04%	\$220		0.01%
total payroll		\$754,000	\$687,870	59.85%	\$856,738		61.13%
employee Ira (employee pay out of wage, bill through Rescue)		\$18,000	\$27,909	2.42%	taken from the total payroll		
employee health insurance through MMA at associate member rate		\$90,000	\$75,000	6.52%	\$96,000		6.85%
payroll fees		\$12,000	\$13,670	1.19%	\$13,000		0.92%
Medical Director		\$5,000	\$2,250	0.20%	\$3,000		0.21%
background checks		\$300	\$300	0.02%	\$300		0.02%
chief benefits	\$8,000					\$8,000	
health/life		\$2,000	\$2,000	0.17%	\$2,000		0.15%
401K/IRA		\$6,000	\$6,000	0.52%	\$6,000		0.42%
Radios	\$3,500					\$5,600	
Radios (replace)		\$1,000	\$1,000	0.09%	\$3,000		0.21%
Radio Maintenance		\$500	\$500	0.04%	\$500		0.03%
Radio Tower		\$2,000	\$2,000	0.17%	\$2,100		0.15%
Computers	\$4,745					\$3,603	
Computer replacement		\$500			\$750		0.05%
Antivirus security		\$0	\$215	0.02%	\$225		0.01%
Domain website go daddy		\$500	\$200	0.02%	\$280		0.01%
Zoom (used to access meetings and training by offsite employees)		\$160	\$160	0.01%	\$180		0.01%
Acrobat		\$160	\$160	0.01%	\$168		0.01%
Image Trend (program to submit reports to the state mandated)		\$175	\$175	0.02%	\$200		0.01%
Google suite (email/cloud document Storage)		\$520	\$565	0.05%	\$550		0.03%
QuickBooks online		\$2,730	\$3,300	0.28%	\$1,000		0.07%
MS office		\$0	\$100	0.01%	\$250		0.01%
Medical	\$39,000					\$51,000	
Medical Equipment noncapital expense		\$6,000	\$6,792	0.59%	\$12,000		0.85%
Medical supplies		\$17,000	\$17,000	1.47%	\$25,000		1.78%
Oxygen		\$16,000	\$10,000	0.87%	\$14,000		0.99%
Paramedic intercept	\$15,000	\$15,000	\$10,000	0.87%	\$17,000	\$17,000	1.21%
Insurance	\$80,000					\$68,000	
work man's comp MEMIC		\$60,000	\$80,908	7.03%	\$55,000		3.92%
Vehicles (new quote after cleaning up the driver's roll)		\$20,000	\$16,000	1.39%	\$13,000		0.92%
Medical Billing costs	\$33,000	\$33,000	\$33,000	2.87%	\$30,000	\$30,000	2.14%
	\$1,196,359	\$1,196,359	\$1,149,298				
					\$1,401,400	\$1,401,400	

TRI-TOWN WASTE FACILITY

Serving Towns of Baldwin, Hiram & Porter
208 So. Hiram Road
Hiram, ME 04041



Tri-Town Waste Report 2025

Thank you to Baldwin, Hiram and Porter residents for your assistance in making the station run smoothly.

As the year comes to a close, we would like to take a moment to reflect on what has been a successful and productive year at the Transfer Station. With the continued support of the town and our community, we were able to operate safely, efficiently, and responsibly while providing an essential service to our residents.

This past year brought steady progress, positive cooperation, and a shared commitment to maintaining a clean and well-run facility. We appreciate the town's ongoing support, as well as the cooperation of residents who help make daily operations smoother through responsible use of the facility.

Looking ahead, we are optimistic about the coming year and remain committed to maintaining high standards of service, safety, and environmental responsibility. We look forward to continuing our work with the town to meet future needs and opportunities for improvement.

Thank you for your continued trust and support. We look forward to another successful year ahead.

Respectfully,

Tri-Town Board of Directors

Tri Town Waste Expenses 2025

Distribution account	Total
Income	
OPERATING CONTRIBUTION	
Baldwin Receipts	147,697.14
Hiram Receipts	147,697.14
Porter Receipts	147,697.14
Total for OPERATING CONTRIBUTION	\$443,091.42
SALES	
Bulky Waste	25,561.72
CC Fees	1,660.00
Demo Tickets	28,802.44
Electronic Waste	2,130.00
Freon Stickers	3,878.00
Metals	12,703.00
Miscellaneous Receipts	666.24
School Income	20,484.00
Total for SALES	\$95,885.40
Total for Income	\$538,976.82
Gross Profit	\$538,976.82
Expenses	
EQUIPMENT REPAIRS/MAINT/PURCHAS	
Compactor	6,858.21
Containers	6,355.24
Scales	2,335.00
Total for EQUIPMENT REPAIRS/MAINT/PURCHAS	\$15,908.95
FUEL	
Backhoe Fuel	1,190.31
Truck Fuel	12,525.59
Total for FUEL	\$14,621.69
INSURANCE	
MISC	
OFFICE	
PAYROLL	
PROFESSIONAL FEES	
Admin	3,412.45
Audit	9,900.00
Total for PROFESSIONAL FEES	\$13,312.45
STATION	
Electric	4,496.25
Extinguishers	125.00
Internet/Phone	1,699.88
Water	475.60
Total for STATION	\$6,796.73
TRUCKS/BACKHOE	
Backhoe Repairs & Maintenance	1,956.65
Dues/Fees/Books/Testing	925.35
Truck Repairs/Maintenance	18,874.46
Total for TRUCKS/BACKHOE	\$21,756.46
WASTE	
Bulky	21,786.73
Demo	24,784.50
Electronics	858.40
HHW	216,554.01
Total for WASTE	\$263,983.64
Total for Expenses	\$469,510.40
	\$ (95,885.40) Sales
	\$ 373,625.00



Sacopee Valley Snow Drifters
Snowmobile Club
PO Box 210
Porter, ME 04068



January 5, 2026

To Whom It May Concern.

Sacopee Valley Snow Drifters maintains a trail system, that is open to the public for snowmobiling during the winter season, also allowing, hikers, cross country skiers, snowshoer's, dogsledders and most recently, the sport of fat-tire-bikes. SVSD has roughly 180 property-owners in total within the three towns that SVSD services (Porter, Hiram & Parsonsfield.) In the Town of Porter, SVSD is fortunate to be in good stewards on 60 properties within the town of Porter, allowing all residents of Porter and beyond the opportunity to freely enjoy the great outdoors. SVSD funds are used to maintain these trails, including brush trimming, grooming and bridge maintenance as needed.

Sacopee Valley Snow Drifters snowmobile club is not currently requesting additional funds from the Town of Porter beyond the snowmobile registration fees incurred. SVSD ceased the additional request for funds when we became eligible for a municipal grant from the Maine Snowmobile Association. When the municipal grant began in 2022 Porter officials agreed to complete the clerical work necessary for SVSD to receive the grant funds, which incurs an average of two hours per year.

Thank you very much for your continued support.

Signed,

A handwritten signature in black ink, appearing to read "Jenilee Barsanti". The signature is fluid and cursive.

Jenilee Barsanti, Secretary/Treasurer



Sacopee TV2 Annual Report 2025-26

As we do every year, we would like to first thank the towns for their ongoing support of Sacopee TV2. Without this continued support, this valuable program would not exist.

Sacopee TV2 is a “win-win” because it provides an important service for the community by broadcasting both school and public events, while simultaneously providing our high school students with valuable skills in video production, post-production editing, video graphics, professional communications, and so much more. Students actively engage in learning valuable, real-life TV/video production experiences as they develop the skills necessary to manage the public access channel. Numerous Sacopee TV2 alumni have gone on to study broadcast communications in college and to pursue careers in multiple communications-related fields.

We continue to add updated programming for our viewers in the MSAD 55 community and around the globe through the use of streaming web media content. Thanks to the support we receive from the towns, we have been able to purchase Wirecast broadcast equipment, which enables us to broadcast live from any location with WiFi. This capability has allowed us to significantly broaden both the number and the type of events that we can make available to our viewers. Wirecast has also enabled us to add more broadcast features, including a live running score for sports broadcasts and an information footer showing things like speakers’ names at meetings. These features have given our broadcasts a much more professional look and have significantly improved the viewer experience.

Our YouTube channel allows viewers who do not have access to Sacopee TV2 via Spectrum Channel 2 to view the same content online. By simply going to our YouTube page, anyone can view our most recent programming. All of the events on our YouTube channel can be watched at any time, anywhere in the world where there is an internet connection. We have viewers from all parts of the United States and beyond, and our list of subscribers continues to grow. This time three years ago, we had 632 subscribers. Last year, Sacopee TV2 had 838 subscribers, and we are currently at 934 subscribers and our channel continues to grow.

Through the 2025-2026 school year, Sacopee TV2 has provided important events throughout the community that some may not be able to attend. With around 47 events so far this year. We have filmed 15 spring home interscholastic athletic events and filmed 32 fall events (Boys’ Soccer, Girls’ Soccer, Field Hockey, Football, annual Cornish Horse Race 9/13/25, JROTC awards night, the Veterans Day Ceremony on 11/9/25, National Honor Society 10/29/25, monthly School Board Meetings, and the Baldwin and Parsonsfield Town meetings). In the winter, we will be filming events such as Boys’ Basketball, Girls’ Basketball, SVHS Winter

Concert, Wreaths across America 12/11/25 and Unified Basketball. As well as, the Yellow Tulip Community Project and middle and high school showcases.

Thankfully, we have Mr. JR Stevenson, our TV2 coordinator, and Mrs. Sandra Taylor, who teaches us in the classroom. We would like to recognize and thank Mr. Stevenson for all of the work he does to make sure that things run smoothly, Mrs. Taylor who has been here for TV2 for years without failure, and has been willing to step up to take on roles that were not her responsibility, all the Sacopee TV2 students, teachers, and the principal for their help to keep this wonderful program alive. The current students for Sacopee TV2 are: Jordan Muise, class of '27 (station manager), Josephine Connelly, class of '26, Finley Hendrick, class of '27, Ethan Worden, class of '27, Logan Richards, class of 27.

We encourage towns, as well as community groups and organizations, to contact us about important announcements or events they would like listed on our community bulletin board or broadcast on Sacopee TV2. We can be reached by emailing tv2@sad55.org or by calling Sacopee Valley High School at (207) 625-3208.

Please note that the Sacopee TV2 warrant article does not require the town to raise any revenue. The franchise fee is a fee paid by each Spectrum Cable subscriber, which is returned to the towns. Most municipalities dedicate these franchise fees to their local public access station, which, in your case, is Sacopee TV2. It is our goal for Sacopee TV2 is to be self-sufficient, so that we will not require MSAD 55 funds or donations from area businesses to maintain operations. All Sacopee TV2 funds are managed by the MSAD 55 finance office and are audited annually, with records kept for at least seven years.

Once again, we would like to thank the towns for their continued support of Sacopee TV2. Please contact us if you have any feedback to offer or if you would like additional information on the program. Please check out Sacopee TV2, located on Spectrum Channel 2 and also on YouTube. You can find our YouTube channel by entering "Sacopee TV" in the search bar. Thank you again for your support, and Ron Silvia, who we owe everything to in the TV2 program, and he will be missed, for making TV2 possible.

Respectfully submitted,
JR Stevenson
TV2 coordinator



West- Day Post 123
PO Box 38
Parsonsfield, Maine 04047

01/6/2026

The American Legion West-Day Post 123 would like to request that the Town of Porter consider raising \$500.00 for the year 2026 for the purpose of purchasing Flags for our veteran's graves in all of Porter's outlying cemeteries as well as the local cemeteries in the Village.

We place a wreath at our veteran's park on Memorial Day and conduct a small ceremony on that occasion.

We thank you for considering this request. And the opportunity to assist the town in honoring all of our Veterans interred in Porter's cemeteries.

If any questions or concerns please call or email, the Post Adjutant at:
207-432-1919 or rkberube@gmail.com.

For the Commander,
Lee Wadsworth

Roger K. Berube
Post Adjutant
West-Day Post 123



American Red Cross
Northern New England Region

December 19, 2025

Town of Porter
71 Main St
Porter, ME 04068

Dear Community Leaders,

On behalf of the American Red Cross, I am writing to respectfully request your municipality's support for delivery of our humanitarian mission – preventing and alleviating human suffering in the face of life's emergencies.

Each year, the Red Cross responds to more than 60,000 disasters across the country—ranging from home fires to storms and floods—providing shelter, food, emotional support, and recovery assistance to those affected. In Northern New England, more than 1,800 trained volunteers work tirelessly to support local families, train residents in lifesaving skills, and ensure a safe and adequate blood supply for hospitals. In our most recent fiscal year, we:

- Responded to **525 disasters**, the majority of which were home fires, assisting nearly **2,200 people**.
- Trained more than **41,000 people** in first aid, CPR, and water safety skills
- Collected over **137,000 blood products**. Hospitals throughout Northern New England depend on the American Red Cross to meet the need for lifesaving blood.
- Installed more than **2,800 free smoke alarms** to help keep local residents safe.

Your partnership is vital. *This year, we respectfully request consideration for a contribution of \$1000.00.* With your support, we can continue to prepare local residents for life's emergencies, and when emergencies do happen, ensure that help is available at no cost to those impacted.

In making a contribution to the American Red Cross, please confirm via email:

- Whether the contribution provided is from federal funding, directly or indirectly
- If an agreement is required
- If reporting is required

Please send your response to Hira.Shahid@redcross.org and SupportNNE@redcross.org

For more information about the work we've been doing in your area, please refer to the attached service delivery summary. If you have any questions, please call us at 1-800-464-6692 or supportnne@redcross.org.

Together in service,

Stephanie Couturier
Regional Executive

32 N. Prospect St.
Burlington, VT 05401

2 Maitland St.
Concord, NH 03301

524 Forest Ave.
Portland, ME 04101

www.redcross.org/nne
American Red Cross of Northern New England



January 9, 2025

J. Miller

Town of Porter

71 Main Street

Porter, ME 04068

Dear Ms. Miller,

Throughout 2024, Andwell Health Partners was called to serve more than 11,000 patients across the State of Maine. For nearly 60 years, we have served our communities with innovative and compassionate health care regardless of an individual's or family's ability to pay. Last year alone, Andwell provided about **\$2 million** in charity care to the residents of the counties and towns we serve.

At its core, Andwell Health Services is an organization about living, dedicated to enhancing quality of life by providing innovative and compassionate health care for all. In 2024, our organization served a total of 40 individuals from the Town of Porter providing 1,130 visits.

In recognition of the many funding priorities facing the community, we are requesting \$500 from the Town of Porter in 2026. Allocations received will benefit Porter residents as well as support the overall wellbeing of individuals throughout Maine.

Thank you for your thoughtful consideration of this request to ensure critical care is always delivered where and when it is needed most. Many of our patients suffer from serious and chronic illnesses that, when managed at home, allow the individuals to remain independent and in their own homes.

Should you have any questions or desire to discuss our services in greater detail, please do not hesitate to contact me.

Gratefully yours,

A handwritten signature in cursive script that reads "Leslie Ogilvie".

Leslie Ogilvie

Director of Development & Community Relations

leslie.ogilvie@andwell.org

207-330-0777



240 Bates Street, Lewiston, ME 04240
17 Market Square, South Paris, ME 04281
1-800-866-5588

December 18, 2025

Town of Porter
Attn: Dawn Schol, Town Treasurer
71 Main Street
Porter, ME 04068

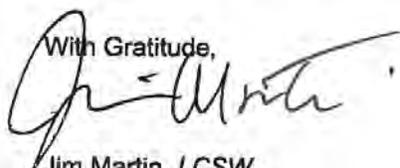
Dear Ms. Schol,

On behalf of the Community Concepts team, thank you for the Town of Porter's past support of our organization and dedication to those we serve. I am excited to share that this year, CCI celebrated its 60th anniversary. We are honored to have served our communities for the last six decades with a dynamic range of programs helping Maine residents meet their basic needs, increase their resiliency, and reach their goals. Our services would not be possible without the support of our funders, donors, and local municipalities. Thank you again for your past commitment to CCI's mission, and we are grateful for the opportunity to submit a charitable donation request for 2026.

CCI's programs focus on the key areas of housing and home energy, services for children and families, behavioral health services, financial coaching and business advising, and the work of the Maine Resiliency Center. Enclosed, please find a summary of services delivered to Porter residents during our most recently completed fiscal year. If you have any questions about our programming or how residents can connect with our services, please do not hesitate to contact our team at 207-795-4065 or info@community-concepts.org. Residents can also connect with us online at www.ccimaine.org.

With your support, we can continue to serve your community with CCI's crucial programming, strengthening individuals, families, and our region. This giving season, CCI respectfully requests that the Select Board place the following article on the Town Warrant for consideration by the taxpayers: "To see if the town will vote to appropriate the sum of \$1,000 for Community Concepts, Inc. to provide a local match for Federal, State or private grants and help defray the cost of providing services." Donations from our local municipalities help us fill the funding gaps not fully covered by Federal, State, or foundational grants and contracts. Thank you for your consideration.

We appreciate your partnership and wish you and all Porter residents a happy and healthy holiday season!

With Gratitude,

Jim Martin, LCSW
Chief Executive Officer



Community Concepts, Inc. is an equal opportunity provider and employer.



Friends of Porter 569

January 6, 2026

Budget Committee
Town of Porter
71 Maine Street, Porter, ME 04068

Dear Budget Committee Members:

The Friends of Porter 569 respectfully requests an appropriation of \$600.00 at the annual town meeting in 2024.

The Friends of Porter 569 is a 501(c)3 charitable organization formed in 2019 to engage in historical preservation and education. We have two significant activities that we need support for.

We own and maintain the Porter Union Church. The church is made available at no cost to members of the community and two services a year are held. Maintenance is an ongoing cost but there are no structural issues.

As an affiliate of the Dolly Parton Imagination Library, we deliver a book a month to each registered child from birth to age 5 for free. Our coverage area is the MSAD-55 region and now the MSAD-72 district, as well as the towns of Limerick, Limington, Newfield and Waterford. At the request of the Imagination Library, we now cover all of Oxford County. The local support we receive from the Town of Porter, the local Masonic Lodges, the 21 Club, and many individuals has boosted our ability to attract larger grants from outside the area. However, local support is among the most critical considerations for outside grant-making organizations. Our costs are low, a \$28.00 donation pays for one child for a year and we operate entirely as a volunteer organization.

We currently have 1250 registered children and 400+ 'graduates' who have gone on to kindergarten. Porter has 33 children registered at an estimated cost of \$950 but lowered to \$675 with the State matching funds.

Sincerely,

John Lowry
President



December 31, 2025

Porter Select Board and Budget Committee

On behalf of the Grateful Undead, we are asking the Town of Porter to consider our request for funding in the amount of \$550 for 2026 to help us with our annual liability insurance for our all-volunteer organization and meet other expenses incurred to meet our mission.

The Mission of the Grateful Undead: The Grateful Undead supports aging in place by promoting knowledge and organizing services and activities that enable residents of the Sacopee Valley and surrounding towns in southwestern Maine to continue to live in our own homes and community safely, independently, and comfortably as we age.

The Grateful Undead is a group of volunteers from the Sacopee Valley area who are working on ways to help our seniors remain in their homes safely while providing transportation to and from health care appointments, providing wellness activities, educational workshops, and socialization opportunities.

We provided a total of one hundred and sixteen transports to community members in 2025 with thirty-three of them going to Porter residents. We have obtained continued grant funding for the Community Connector program. Thanks in part to the town for providing space for the Connector to meet with people, Jamie Gleason was able to assist forty-five Porter residents in 2025. She offers assistance with Medicare, MaineCare, and other Benefit programs. Our Handy Helpers program is able to help with emergency ramps and other needs. A Community Cafe is held once a month at a minimal cost for our seniors and is very well attended. Monday Coffees, Wednesday Walkers, Tai Chi and Barn dances are also offered and are well attended.

The Community Connector grant money has enabled us to put a monthly Senior Friendly Events Calendar in the Shopping Guide to keep our Seniors informed about what is going on in the area.

The Grateful Undead is a 501(c)(3) non-profit with seven board members representing the Towns of Sacopee Valley. We gratefully accept donations and are always applying for grants to develop future programs for our seniors.

We thank the Town of Porter for its on-going support of our mission to help keep our seniors in their homes safely.

Regards,

Jamie Gleason

Grateful Undead Board of Directors Member

Info@harvesthills.org
www.harvesthills.org



(207) 935-4358 Phone
(207) 935-7058 Fax

A Non-Profit Corporation
1389 Bridgton Rd Fryeburg, ME 04037

December 7, 2025

Budget Committee

To Whom It May Concern:

Harvest Hills Animal Shelter appreciates the continued support from your town as we continue almost 40 years of service to the surrounding communities. With funding over the past years, we have found loving homes for over 30,000 cats and dogs that were spayed, neutered, and inoculated. We continue to educate the community about the responsibilities of pet ownership and the benefits of adopting a Harvest Hills Animal Shelter.

So far this year we have taken in 421 cats and 154 dogs. Every animal is evaluated, given treatment for any medical problem they might have and is put through a socialization program. We also perform any emergency treatments needed, and our local vet does not do emergencies at night or weekends.

We were fortunate enough to get a 3-year grant through Maine Community Fund to able to spay and neuter cats and dogs from our contracted towns through vouchers at Rozzie May Animal Alliance.

We are requesting \$1.00 per capita fee from your town based on 2020 Census numbers, which for the Town of Porter would be \$1,600.00

If you could, please include a discussion of the importance of funding for the shelter at your annual budget meeting. If you have any questions, please contact the Shelter Manager, Joan McBurnie, at 207-935-4358

Thank you in advance for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Joan McBurnie", written over a light blue horizontal line.

Joan McBurnie Shelter Manager

Kezar Falls Circulating Library
PO Box 11
Parsonsfield, Maine 04047
kezarfallscirclibrary@gmail.com

December 10, 2025

Dear Parsonsfield Selectboard and Budget Committee,

What an incredible year the library has had! Our changes and activities continue to expand. This year, the library celebrated 100 years in our current building. We held a public celebration and plaque unveiling with many community members in attendance. In conjunction with the Parsonsfield-Porter Historical Society, we also hosted an event commemorating the 250th anniversary of the midnight ride of Paul Revere. As in years past, the library continues to host author talks and book groups. Informational sessions regarding Medicare and Social Security were also offered this fall.

“Take Your Child to the Library Day” was another hit in February. We offered several activities for families to enjoy together. This spring, we also hosted another story walk, which was successful despite the determined duck-snatchers in our midst. We will not be deterred, and we look forward to hosting another story walk in 2026.

New children’s and teen programs were offered this year. Family story time began again after a long pause, and young families from Porter have faithfully attended the weekly Wednesday morning sessions. Many little ones walk excitedly with their caregivers across the bridge to the library, eager to read and craft together. The future is bright in Kezar Falls, and we are proud to be a part of their foundation. Comic Club for ages 8–12, as well as teen comic-drawing classes, debuted this year and were facilitated by a local author and new library board member. These programs taught the foundations of comics and graphic novels, along with introductory and intermediate drawing skills. Both clubs and classes will continue into 2026. We also held a Pajama-Rama and stuffie sleepover, where children enjoyed a bedtime story before leaving their stuffed animals to spend the night at the library—getting into all sorts of mischief. The children loved picking up their stuffies and seeing the fun they had during their stay. Additionally, the library hosted the Sacopee Valley “Hawk” to promote literacy and strengthen connections with the school. We are eagerly preparing for next year’s programming, which will continue to bring wonder, awe, and adventure to the most impressionable minds in our community.

An exciting addition to our library this year was new shelving in our children’s section. Children can now browse books by flipping through and viewing the covers—no more tightly packed shelves with only spines showing. This update has significantly increased the number of children’s books checked out. Our genrefication project is nearly complete and was made possible by town funds, patron donations, and a grant from ARSL.

In addition to the genrefication project, we received grant funds to create a makerspace, which we expect to complete in early 2026. The makerspace will include a 3D printer

with a dedicated computer, craft and upcycling supplies, introductory robotics, and sensory play materials. We are thrilled to offer this new service to our community. Makerspace hours will be structured and available to all ages. While the setup has been made possible through grant funding, continued support will be needed to keep it functioning.

The library also updated patron computers this year. We serviced existing laptops and acquired a new one for public use. Many patrons rely on the library for emailing, web searches, Wi-Fi, printing, and scanning. Providing up-to-date technology is essential.

Our library takes pride in housing over 10,000 books for our community to enjoy. We are small but mighty! We work diligently to feature new titles and keep our collections current. This will become increasingly challenging with the largest book seller—our primary ordering source—closing at the end of 2025. It is crucial for us to secure funding beyond our small fundraisers in order to continue providing current literary materials, technologies, and programs to the Sacopee Valley community. We deeply appreciate your invaluable support, which ensures the continued good service this little building provides to our community.

Sincerely,



Hillary DeGrasse
Library Director

Money Market Account

Bangor Savings Bank, current rate at .25%

Money Market Account Balance on
12/31/2024

\$16,467.60

Year-to-Date Interest

\$27.54

Money Market Account Balance on
12/1/2025

\$16,495.14

Respectfully submitted, Joline R. Perkins, Treasurer

Treasurer's Report - Kezar Falls Circulating Library - as of December 1, 2025

	2025 Budget	2025 Actual
Checking Account Balance, 1/1/2025		14,165.34
Incomes:		
Town of Porter	\$6,250.00	\$5000.00
Town of Parsonsfield	\$6,250.00	\$6250.00
Donations	\$1,200.00	\$2830.00
For snowplowing	\$0.00	\$150.00
In memory of Marge Stanley	\$0.00	\$1450.00
Miscellaneous	\$75.00	\$27.73 (dividend from MEMIC)
Jose Fenderson Trust	\$5,000.00	\$7255.10
Fundraising:		
Book and Bake Sales	\$400.00	\$762.50
Interest	\$0.00	\$5.53
Generification Grant		\$7046.00
Transfer from MMA if needed	<u>\$5,205.00</u>	
Total Income	\$24,380.00	\$30,776.86
Expenses		
Salaries and Employee Taxes	\$12,595.00	\$14,370.00 (projected)
Books	\$1,750.00	\$1437.00
Workers Comp and Insurance	\$1,500.00	\$1439.00
Supplies	\$750.00	\$548.00
Contracted Services	\$525.00	\$552.00
Programming	\$150.00	\$112.00
Children's Programming	\$400.00	\$466.00
Miscellaneous	\$275.00	\$135.00
Advertising	\$500.00	\$220.00
Maintenance and Repairs	\$500.00	\$860.00
Snowplowing	\$1,000.00	\$1100.00
Electricity	\$750.00	\$818.00
Heating Oil	\$1,500.00	\$1323.00
Phone	\$400.00	\$360.00
Water	\$475.00	\$355.00
Capital Improvements	\$500.00	\$500.00
Laptop Maintenance	\$200.00	\$0.00
Generification Project	\$500.00	(through end of March)
Interlibrary Loan	\$110.00	\$37.62
Total Expenses:	\$24,380.00	\$24,575.00

Respectfully Submitted, Joline R. Perkins, Treasurer



November 2025

Janice Miller, Town Clerk
Town of Porter
71 Main St
Porter, ME 04068

Greetings,

We are fortunate to call Maine home. It is a state defined by its rugged beauty, close-knit communities, and resilient people. That spirit of resilience and connection is at the heart of LifeFlight of Maine's mission.

Since 1998, we have transported over 41,00 patients, rapidly delivering ICU-level care to people facing the worst moments of their lives — cardiac arrests, strokes, traumatic injuries, and newborn medical emergencies. **In this moment when our healthcare system seems fragile, LifeFlight continues to respond to greater demand for its services statewide. We cannot do it alone. We need your community's support.**

In the last 27 years, LifeFlight has transported 22 patients from Porter. Each transport represents someone whose life depended on the speed, skill, and ICU-level care our teams deliver. When you support LifeFlight, you are investing in your own community's access to critical care.

Please consider giving a gift of \$800, based on a \$0.5 per capita rate. We are grateful for your partnership and commitment to our mission. We know that communities like yours have many important priorities. Supporting LifeFlight is one of the most direct, impactful ways to invest in the health and safety of Maine's people.

Thank you for believing in our mission, thank you for standing with us, and thank you for helping LifeFlight ensure access to critical care when it is needed most for every community in Maine.

Enclosed are FAQs and supplemental information about LifeFlight, a map depicting where the patients we transported last year live, and a map of Maine communities that support LifeFlight — as you'll see, it takes all of us coming together to make this work. We encourage you and the leaders in your community to reach out to us with any questions. If you need additional information or a specific application form is required to accompany this request, please let us know.

With grateful appreciation,

Joe Kellner
Chief Executive Officer
LifeFlight of Maine

Ashley MacMillan
Director of Annual Giving
The LifeFlight Foundation



The LifeFlight Foundation | PO Box 859, Augusta, ME 04332
(207) 230-7092 | info@lifeflightmaine.org | www.LifeFlightMaine.org



September 2025

Town of Porter
71 Main Street
Porter ME 04068-3524

Dear Selectperson,

As you probably heard, federal funding for public media has been eliminated by Congress. The loss of CPB funding leaves a \$5 million gap in Maine Public's budget over the next two years, about 12% of our budget. This cut has immediate and long-term consequences for our service to our community unless we replace that funding with local support. Your donation is now more meaningful than ever to ensure Maine Public continues to be Porter's reliable source of information.

Can we count on Porter to donate \$150 this fiscal year?

Maine Public was established in 1961 to bring a new kind of broadcasting service to Maine – innovative and trustworthy, informative, inspiring, and educating. More than six decades later, Maine Public is still here. This past year, we added seven new stations to expand Maine Public Radio, Maine Public Classical, and statewide emergency broadcasting to unserved areas across our state. As one of only seven statewide PBS/NPR joint licenses in the country, we operate 21 radio frequencies and 5 free over-the-air television signals!

Local content and regional stories include *High School Quiz Show: Maine*, *High School Basketball Championships*, and our new podcast, *Essential Salt*, which is a collection of richly reported stories about living and working in Maine. Meanwhile, *Morning Edition with Irwin Gratz*, *All Things Considered*, and *Maine Calling* take listeners and readers into the heart of important issues. Maine Public's nonprofit coverage of stories that matter to your residents is irreplaceable. No matter what's happening locally, statewide, and nationally, our team is here to bring residents of Porter the essential facts, crucial context, and insightful analysis that help them stay informed.

We appreciate your past support of \$100. Please help keep public media strong and available to all by considering an appropriation of \$150, or whatever works best for Porter. Your funding helps us best serve your residents by telling Maine's stories and connecting the people of Maine to each other and to the world.

Our listeners and viewers appreciate the support your community provides. Thank you for your consideration.

Sincerely,

Sarah Holyoke
Direct Marketing and Membership Fundraising Specialist
sholyoke@mainepublic.org

**Parsonsfield - Porter Historical Society
P O Box 250 Parsonsfield, Maine 04047
92 Main Street, Porter, Maine 04068**

December 2025

Board of Selectmen and Budget Committee
Town of Porter
71 Main Street
Porter, ME 04068

Dear Budget Committee Members and Selectmen:

The Parsonsfield - Porter Historical Society respectfully requests an appropriation of \$500.00 at your annual town meeting. This is the same amount requested for many years.

We had to dip into our savings in order to pay for painting on the exterior of the building this year, but that is what savings are for. Now we will have to try to rebuild those savings for future needs.

We appreciate your support in the past as we strive to preserve the history of our wonderful town.

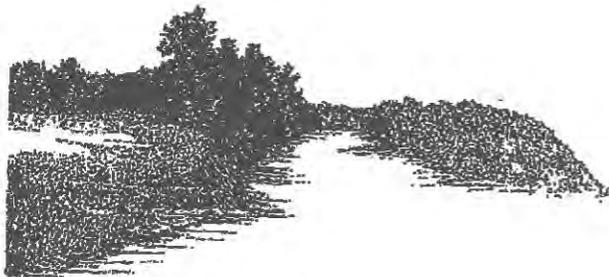
Sincerely,
Sylvia Wilson, Treasurer

2025 Annual Report

TREASURER'S REPORT - PARSONSFIELD PORTER HISTORICAL SOCIETY

	<u>2025 Budget</u>	<u>2025 Actual</u>	
Checking Account Balance,1/1/2025			\$ 6,222.83
Add Income:			
Town of Porter	\$ 500.00	\$ 500.00	
Town of Parsonsfield	\$ 500.00	\$ 500.00	
Membership Dues	\$ 1,000.00	\$ 1,430.00	
Donations	\$ 1,000.00	\$ 2,476.63	
Memorial Donation		\$ 700.00	
Fundraising:			
Misc. Sales		\$ 61.00	
Book Sales	\$ 400.00	\$ 485.00	
Quilt Raffle	\$ 400.00	\$ 459.00	
Yard and Bake Sale	\$ 900.00	\$ 1,458.25	
Books sold to DeWolfe & Wood		\$ 450.00	
House Tours thru Adult Ed		\$ 35.00	
Sales Tax Collected		\$ 21.29	
Shipping Fees Collected		\$ 5.00	
Interest		\$ 2.53	
Transfer from Savings as needed	<u>\$ 9,195.00</u>	<u>\$ 3,300.00</u>	
Total Income	\$ 13,895.00		\$ 11,883.70
Less Expenses:			
Insurance	\$ 2,500.00	\$ 2,433.00	
Postage/Box Rental	\$ 450.00	\$ 396.65	
Building Maintenance/Repairs	\$ 5,000.00	\$ 4,422.62	
Social Media	\$ 600.00	\$ 809.37	
Newsletter Printing	\$ 600.00	\$ 485.33	
Non-archival Supplies	\$ 300.00	\$ 225.10	
Archival Supplies	\$ 800.00		
Advertising	\$ 800.00	\$ 577.50	
Heating Oil	\$ 400.00	\$ 452.32	
Electric	\$ 1,000.00	\$ 734.96	
Water	\$ 500.00	\$ 423.00	
Program Expenses	\$ 200.00	\$ 103.71	
Dues	\$ 70.00	\$ 75.00	
Office Furnishings and Equipment	\$ 500.00		
Exhibit Expenses/Fees	\$ 100.00		
Fundraising Expenses	\$ 75.00	\$ 10.00	
Sales Tax Paid to State		\$ 15.96	
Donation to Am. Legion for use of their hall		\$ 25.00	
Book Printing/Bought for ReSale		<u>807.96</u>	
Total Disbursements	\$ 13,895.00		\$ (11,997.48)
Checking Balance, December 31, 2025			\$6,109.05
Savings Account Balance,1/1/2025		\$ 4,192.74	
Transfer to Checking		(3,300.00)	
Add Interest		<u>1.22</u>	
Savings Balance, December 31, 2025			\$ 893.96
Certificate of Deposit Balance, January 1, 2025		\$ 5,223.72	
- renewed 10/4/2025 for 9 months @3.75 - opened 10/04/2023			
Interest earned		<u>195.02</u>	
CD Balance, December 31, 2025			\$ 5,418.74
Total Funds Available, December 31, 2025			\$12,421.75

Respectfully Submitted,
 Sylvia Wilson, Treasurer
 Parsonsfield-Porter Historical Society



Saco River Corridor Commission

"Communities Working Together To Protect Our Rivers"

December 29, 2025

Porter Budget Committee
71 Main Street
Porter, ME 04068

Dear Committee Members:

The Saco River Corridor Commission (SRCC) continues to pursue annual water quality monitoring along the Saco, Ossipee, and Little Ossipee Rivers, and is happy to report another successful season in 2025. The regularly tested locations relevant to the Town of Porter are at the Maine/NH state line off Route 25 (O7), at the covered bridge on Kezar Mountain Road (O7-1), downriver of Kezar Falls village off Powerhouse Road (O8), and Spectacle Pond (SPEC). The 2025 Water Quality Monitoring (WQM) report has not yet been compiled, as we await lab data and the necessary quality checks. In 2026, we will send that monitoring report to the Town, which will present the 2025 testing results, compare them with past years, and offer recommendations for water quality protection. This letter includes a brief review of our ongoing program and a request for funding assistance.

The SRCC water quality program was created in 2001 to detect major issues affecting the Corridor's rivers and to assess how well the Saco River Corridor Act's standards (established by the Maine Legislature in 1973) protect our beloved waterways. We also want residents to have access to information about water safety factors, such as the presence and abundance of *E. coli* bacteria. As development and building continue along our rivers and filtering vegetation buffers are affected, the SRCC water quality monitoring program provides a crucial look at the success of our regulatory work and allows us to react if we see sudden changes in local water quality. As we often hear in the context of water quality, "you can't protect what you do not measure." Thanks to volunteers and support from towns along the Corridor, we have now successfully measured water quality for over 23 years at some locations.

With our collection of long-term baseline data, we can discern trends across the Corridor, such as a slow rise of *E. coli* bacterial levels or increases in nitrogen and phosphorus parameters that can be driven by human activity. While changes in these averages are typically slow and must be viewed over time to gain a better understanding, we now have enough data at many sites to compare fresh data against longer-term historical conditions.

During 2025's droughty sampling season, only a handful of high *E. coli* levels were detected throughout our sampling area. We suspect this is because existing contamination sources were not swept into the river by runoff during rain events. Thanks to our in-house bacterial sampling equipment, the SRCC Water Quality Coordinator can report high levels within one day of the sample, if they occur, much faster than a send-away lab. If SRCC detects an unacceptably high level of *E. coli* in a sample collected from any of the four sites of concern to Porter, we issue an alert to town personnel. This year's only overage was a single sample at Spectacle Pond – a high reading was detected on August 4, 2025, and resampling showed that the level had returned below the state threshold by August 7th.

The need for timely water quality information is growing as communities face concerns such as aquatic invasive plants, increased recreation, shoreline erosion, and intensifying development. To help keep this essential program running, we ask two things of each of the municipalities along the Corridor: First, that you encourage those interested in volunteering with the Commission to contact us, and second, that

you help support the SRCC's water quality testing and reporting program through an appropriation request in the Town warrant.

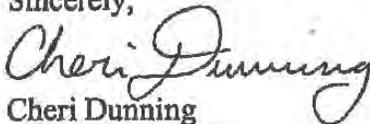
In its most recent budget, covering the period from July 1, 2025, through June 30, 2026, SRCC anticipates spending \$60,989 on our Water Quality Monitoring program alone, not including our organizational overhead costs. The WQM program budget includes essential spending on in-house supplies and equipment replacements (\$17,000), lab testing costs at the University of New Hampshire (\$12,000), mileage reimbursement (\$7,000) and the costs of our crucial water quality personnel, who keep the program running, process all samples and data, keep up our databases and coordinate with our volunteers (\$24,989).

The 42 sites tested this year include four relevant to Porter. Sites O7-1, O8, and Spec Pond are all tested for *E. coli*, and O8 is now additionally tested for phosphorus – this began in 2022, when *E. coli* levels seemed to be rising. Site O7, at the Maine/NH border, tests only basic parameters, which is important to establish if there are any upstream concerns as water flows into Maine. With a cost analysis updated in 2025, we estimate the annual cost to monitor these four sites at about \$2,100. While we can offset some of this program's testing and reporting costs with other funding, we rely on town contributions to support at least half of the overall need. We cannot do this without municipal support, so we respectfully request that the following statement be included as an article in your town warrant:

"The town will vote to raise and appropriate \$1,100 toward the support of the Saco River Corridor Commission for its continued water quality monitoring program."

We sincerely thank the Town of Porter for its support, and we look forward to providing you with many more years of valuable information. Our goal is to protect the value of the rivers and lakes in our area. We will continue to do our part, but we need help to ensure the program remains robust. Please do not hesitate to contact us with comments, questions, or suggestions regarding the program or any of our work.

Sincerely,



Cheri Dunning
Executive Director

Sacopee Valley Recreation Council Annual Report for Porter

December 2025

Sacopee Valley Recreation Council has provided a wide variety of programs for members of the communities in this area since 1989. SVRC is a registered non-profit organization. The council conducts business through a board of directors who are volunteers and two part-time paid coordinators. Currently our paid coordinators are Lee Jones and Jocelyn Nielsen. The coordination of duties of the co-coordinators, along with their communication skills and great work ethic certainly contribute to making this small program work in big ways.

Normally we plan and oversee engaging and diverse activities—including traditional sports programs for youth in grades K-6, imaginative summer camps and a low-cost learn to swim program, not to mention several free offerings, such as barn dances, open gym, cross-country skiing and ice skating, women’s volleyball, and pickleball.

This past spring, we had many sign-ups for baseball and softball! We would not be able to have our successful seasons with these large numbers of sign-ups if we weren’t able to utilize the ballfields in Cornish, Baldwin, Porter, Parsonsfield; as well as some of the school ballfields! Karate continued as before at the elementary school gym.

Summer camps resumed in 2025 with adequate attendance and interest. Softball camp was at the Cornish fields. The Flag Football camp was at the elementary school fields, and the basketball and cheer camps at the middle school gym. Pickleball was held at the tennis courts at the high school. Reading Camp was held at the Riverside Church. Swimming lessons were given at Sand Pond in Baldwin.

In the fall soccer and field hockey were both successful, as well as the continuation of the Cheer program that started back up a couple of years ago now. We were still using Cornish fields which worked out wonderfully. A high number of our youth signed up for basketball and this year we will be trying to add games at Fryeburg back again this year and Jocelyn Nielsen has a meeting in December with Waterboro, Buxton, Limington, and Acton to begin coordinating game schedules, securing referees, and setting league rules for those games. She is also working on securing refs and having the middle and elementary school gyms set up for home games. Cheer Program is looking to be in competitions this Winter and their practices took place at the Baldwin Community Center last year, as well as Pike Hall in Cornish. She is looking to use the Parsonsfield Town Office that has been offered to SVRC, if needed.

We continue to have expenses such as advertising, insurance, and equipment as well as coordinators pay. We hope to be able to add more activities as time goes on if we can do them safely and have a place to do them. And lastly it is our mission to provide our programs to all children regardless of a family’s ability to pay. We offer coupon codes so families only must pay what they can, or if nothing at all, then we can still sign them up for free.

None of this would be possible without the help and support of the citizens of the five towns. We would like to thank everyone for this support, and we want everyone to know that we welcome more folks to join us in supporting recreation in the area. If you have a desire to help in any way, please let us know.

Sincerely,

SVRC Board of Directors

Participant numbers for Porter

Spring (Baseball, softball, tball)—41 Summer Camps—15

Fall (soccer, field hockey, cheer) ---44 Winter (basketball, cheer, karate) ---43

The article for the warrant----

To see if the town will vote to raise and appropriate the sum of \$4,000 for the Sacopee Valley Recreation Council



Administration Office: P.O. Box 713
Auburn, Maine 04212-0713
Tel (207) 795-6744
Fax (207) 795-6814
Helpline 1-800-559-2927
www.safevoices.org

November 25, 2025

Town of Porter
71 Main St.
Porter, ME 04068

Dear Town of Porter staff and residents,

Safe Voices is the domestic violence & sex trafficking resource center serving Androscoggin, Franklin, and Oxford Counties. Each year, we reach out to the towns in our service area to request support for our services to survivors within these communities.

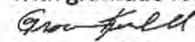
Last year, Safe Voices supported 2,677 individuals affected by domestic violence and sex trafficking. This included 2,120 survivors as well as 557 third parties (this is made up of law enforcement, medical professionals, loved ones, and concerned others who reach out for information on how to support a survivor they have encountered). The services we provide to these individuals include emergency safety planning; long-term advocacy (including court advocacy when survivors are navigating the court system to hold their abuser accountable); emergency shelter; support with essentials like food, gas, diapers, and more; transportation when fleeing abuse; and long-term, supportive advocacy throughout their journey to a life free of abuse.

All of our services are **free and confidential**, with the exception of our Certified Domestic Violence Intervention Program for offenders who use abusive behaviors in their relationships. These classes, certified by the Maine Department of Justice, cultivate accountability and provide skills to change the beliefs and behaviors that cause people to choose to abuse their families.

This year we are requesting \$275 to continue this vital work and provide our community services to Porter citizens.

If there is other information that would be helpful, or you would like a representative from Safe Voices to attend any of the town's finance or budget committee meetings or the annual town meeting, please do not hesitate to contact us at giving@safevoices.org.

With gratitude for your town's consideration,


Grace Kendall
Director of Development & Engagement



December 11, 2025

Town of Porter
Select Board Members
71 Main Street
Porter ME 04068

8 Falcon Road • Lewiston, Maine 04240
1-800-427-1241 • 207-795-4010
Fax: 207-795-4009 • www.seniorsplus.org

Dear Select Board Members,

SeniorsPlus, the Western Maine Area Agency on Aging serving Androscoggin, Franklin, and Oxford counties, is requesting \$1200 to support its work in your town with older people, those with disabilities, and their families.

SeniorsPlus provides a vital network of support and community-based services, including information and assistance, short-term care management, Medicare counseling, caregiver support, health and wellness education, financial management, homecare coordination, Meals on Wheels, and congregate dining. With offices in Lewiston, Wilton, and Norway—and a meal delivery site in Jay—our staff and services are accessible throughout the tri-county region. Enclosed is a summary of the services we provided to residents of your town over the past year.

All services offered by SeniorsPlus are free of charge and available to anyone in need, regardless of income. However, to receive federal funding through the Older Americans Act (OAA), we must demonstrate a local financial match. Your contribution directly supports this match, ensuring continued access to essential services for your residents.

SeniorsPlus touches the lives of some of our most vulnerable neighbors — older adults and individuals living with disabilities. For many, we are the lifeline that enables them to remain independent, safe, and comfortable in their own homes. As Maine's aging population continues to grow, so too does the demand for our programs. Your partnership and financial support are critical to meeting this increasing need.

Thank you for your continued commitment to your community's older residents and for considering our 2026 funding request. Please don't hesitate to contact me if additional information would be helpful.

Respectfully,

A handwritten signature in black ink, appearing to read "Laure Johnson", written over a light blue horizontal line.

Laure Johnson
Community Services Director

LJ/lgg
encl.

Smooth Feather

December 23, 2025

To the town of Porter,

Smooth Feather is a 501(c)(3) non-profit with the mission to empower community through filmmaking, the arts and wellness. This year marks our 10 year anniversary as an organization and in August we hosted a fantastic event at our theater which showcased over 20 short films and featured live music renditions of our film soundtracks. It was incredibly inspiring to have alumni from the past decade come out and join us for this momentous occasion.

Along with this anniversary celebration, we created a couple powerful films this year. One of which is called, "Nothing Lost" which we filmed and premiered in April at our theater. This film tackles some important themes around suicide and mental health and we had the huge honor of working with the Kezar Falls Fire Department to help us in making this intense action movie. Tim Wentworth and Jeff Dutil volunteered their time to help us as firefighters in the film and their contributions were invaluable to making the film feel powerful and believable. "Nothing Lost" also became an official selection at the Maine Outdoor Film Festival this year where it was part of a sold out screening in Portland in July!

We also have started a new collaboration this year with Long Creek Youth Development Center in Portland. We collaborated with youth there to make a comedy film called "Swamp Dog" this past summer which was incredibly hilarious. We were really inspired by the talent of the youth we worked with at Long Creek and we are excited to continue this collaboration in the future. Currently we are working on another film that is set in space and the youth at Long Creek are tasked with saving the world from an asteroid!

Lastly, this fall we hosted a Smooth Feather wellness retreat which focused on "Facing Our Fears" and we all had the chance to collectively face the fear of getting into an ice bath together and then warming up in a sauna. These wellness retreats have become a great way for us to support each other in our community and we look forward to expanding this program in the upcoming year as well.

All of our programming at Smooth Feather is made possible thanks to the contributions of many including the town of Porter. We are hugely grateful for the town's continued support, and we hope you all will consider making a \$600 contribution to us once again in the coming year.

Sincerely,



Silas Hagerty - Executive Director : Smooth Feather



Serving the Municipalities of Southern Maine for Over 50 years

December 22, 2025

Town of Porter

Dear Member;

It has been an exciting first year as SMPDC's new Executive Director. I've truly enjoyed meeting with municipal staff and elected officials, hearing more about your local efforts and challenges. As we look ahead to 2026, I look forward to continuing our work together in the coming year!

As you know, SMPDC is a non-partisan nonprofit Council of Governments founded in 1964 to provide technical expertise and regional leadership planning and economic development. Our work focuses on housing and smart growth, resource management, environmental sustainability, and transportation. We cultivate and strengthen thriving and sustainable communities by supporting the activities of local government for our 39 member towns spanning across York, southern Oxford and Cumberland Counties.

Through our talented team of planners and project managers, SMPDC provides its member communities with access to technical expertise in land use, transportation, sustainability, and economic development. As your local Regional Planning Commission, we offer a wide variety of activities, including traffic counts and road service management, grant writing services, mapping and demographic information, cooperative purchasing, access to federal and state grant programs, and opportunities to collaborate and build on regional efforts.

While federal grant opportunities have decreased over the past year, demand for planning assistance- particularly related to local land use issues- has increased significantly. Housing and environmental sustainability continue to be central to state and local policy discussions, resulting in new laws and regulations municipalities must interpret and implement. In response, SMPDC is providing targeted training, webinars and guidance to support municipal staff and local boards. We are also actively assisting many communities with comprehensive planning and other regional initiatives.

As costs have continued to rise, we are requesting a modest 3% increase in annual dues. This increase will help offset higher expenses related to rent, health insurance, and other staff-related costs. Membership dues form the foundation of SMPDC's ability to provide high-quality technical assistance at an affordable cost, leverage state and federal contracts, support grant access, and address issues of regional importance. Keeping dues affordable remains a priority, and our rates continue to be well below those of comparable regional planning agencies, using a formula that accounts for both population and property valuation.

These annual membership dues are for the upcoming fiscal year, payable in July 2026. **Your dues amount for the 2026-2027 fiscal year will be \$671.00.** We are grateful for your continued support and have included a page entitled ***SMPDC Member Services and Benefits*** that details the services available to you by Southern Maine Planning and Development Commission.

As always, please feel free to reach out with any questions or concerns. I can be reached at scarver@smpdc.org or at (207) 571-7065.

Sincerely,

Stephanie Carver
Executive Director

Southwest Oxford County Nutrition, Inc.

**S.O.C.N. Regional Food Pantry
P.O. Box 85, Fryeburg Me. 04037
Physical Location Route 6/113
Brownfield, Me. 04010**

**A Non-profit, Public Benefit Corporation
registered with the Maine Secretary of State
Tax Exempt under section 501(c)(3)
of the Internal Revenue code**

December 10, 2025

**Town of Porter Budget Committee
71 Main Street
Porter, ME 04068**

Dear Budget Committee:

Southwest Oxford County Nutrition Inc. is a 501(c)3 nonprofit organization. We have served the towns of Brownfield, Denmark, Fryeburg, Hiram, Lovell, Porter, Stoneham, Stow, and Chatham for the last 28 years.

Our food pantry is an all-volunteer organization. We have no paid positions. Our staff includes teachers, nurses, nutritionists, pastors, computer techs, security personnel, retirees, and housewives.

Each time we serve a family we strive to give them 10 days worth of food. We distribute food each month on the third Thursday. Individuals who are not able to attend distribution have food boxes available for pick up. We also have Emergency Boxes for those with immediate need.

We continue to ask for your kind support. We are requesting \$4,500.00 to continue serving your town's people in the best way possible.

If you have any questions or would like me to attend your meeting, please feel free to contact Roger Benson at 207-935-2620.

Sincerely,

The S.O.C.N Board of Directors



**SPUR
WINK**

going the distance

ADMINISTRATION
207.871.1200 phone
207.871.1232 fax
901 Washington Ave
Suite 100
Portland, ME | 04103
www.spurwink.org

October 9, 2025

Maureen Scanlon
Town Clerk
Town of Porter
71 Main Street
Porter, ME 04068

Dear Maureen,

We are grateful for your past support and commitment to behavioral health, thank you! In preparation for your upcoming budget cycle, we are requesting your consideration of continued investment.

Over the last year, Spurwink was honored to serve 18 Porter residents with mental health services. The care provided to those individuals is valued at \$161,676. These services support individuals and families in your community as they work toward greater stability, wellness, and connection.

Your investment in mental health services will provide access to care for all who need it, regardless of their ability to pay. We hope that you will consider a donation of \$1,000 to help us continue to provide services for your community.

Your support ensures that people of all ages, abilities, and backgrounds continue to progress toward leading engaged, connected, and meaningful lives in their communities. With your help, Spurwink can continue to provide compassionate, high-quality care for those who need it most. We deeply appreciate your thoughtful consideration of this request.

Sincerely,

Emily L. Williams
Director of Development
ewilliams@spurwink.org
(207) 871-1211x2106



March 5, 2026

Selectboard
Town of Porter
Porter, Maine

We have been engaged by the Town of Porter, Maine and have audited the financial statements of the Town of Porter, Maine as of and for the year ended January 31, 2026. The following statements and schedules are being reviewed with management and have been excerpted from the 2026 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office upon completion of the audit.

Included herein are:

Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Balance Sheet - Governmental Funds	Statement C
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule E
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	Schedule G

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

TOWN OF PORTER

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 2026**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, February 1	\$ 933,071	\$ 933,071	\$ 933,071	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	2,441,041	2,441,041	2,446,932	5,891
Excise Taxes	450,000	450,000	469,835	19,835
Interest on Taxes	-	-	8,889	8,889
Total Taxes	<u>2,891,041</u>	<u>2,891,041</u>	<u>2,925,656</u>	<u>34,615</u>
Intergovernmental Revenues:				
State Revenue Sharing	208,817	208,817	216,437	7,620
Homestead Exemption	80,539	80,539	87,980	7,441
BETE Reimbursement	25,984	25,984	26,000	16
Veteran Reimbursement	-	-	647	647
Tree Growth Reimbursement	-	-	42,125	42,125
Other	-	-	3,113	3,113
Total Intergovernmental Revenues	<u>315,340</u>	<u>315,340</u>	<u>376,302</u>	<u>60,962</u>
Licenses, Permits and Fees	-	-	15,398	15,398
Charges for Services:				
Rental Income	-	-	2,705	2,705
Planning Board	-	-	2,075	2,075
Animal Control	-	-	296	296
Total Charges for Services	<u>-</u>	<u>-</u>	<u>5,076</u>	<u>5,076</u>
Investment Income	-	-	32,370	32,370
Miscellaneous Revenues:				
Sale of Town Property	-	-	5,170	5,170
Misc Revenues	-	-	2,855	2,855
Total Miscellaneous Revenues	<u>-</u>	<u>-</u>	<u>8,025</u>	<u>8,025</u>
Amounts Available for Appropriation	<u>\$ 4,139,452</u>	<u>\$ 4,139,452</u>	<u>\$ 4,295,898</u>	<u>\$ 156,446</u>

SCHEDULE 1 (CONTINUED)

TOWN OF PORTER

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JANUARY 31, 2026

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Charges to Appropriations (Outflows):				
General Government	299,500	299,500	345,550	(46,050)
Boards and Associations	5,000	5,000	2,381	2,619
Culture and Recreation	10,750	10,750	10,750	-
Protection	296,288	296,288	292,865	3,423
Highway and Roads	300,000	520,000	461,982	58,018
Health, Sanitation and General Assistance	150,197	150,197	152,163	(1,966)
Education	1,373,071	1,373,071	1,373,071	-
County Tax	265,260	265,260	265,260	-
Debt Service	23,100	23,100	23,101	(1)
Unclassified	71,088	71,088	29,763	41,325
Local Area Agencies	15,127	15,127	15,127	-
Transfers to Other Funds	397,000	177,000	235,135	(58,135)
Total Charges to Appropriations	<u>3,206,381</u>	<u>3,206,381</u>	<u>3,207,148</u>	<u>(767)</u>
Budgetary Fund Balance, January 31	<u>\$ 933,071</u>	<u>\$ 933,071</u>	<u>\$ 1,088,750</u>	<u>\$ 155,679</u>

STATEMENT C

TOWN OF PORTER

BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2026

	General Fund	Stanley Higgins Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,697,813	\$ 340,460	\$ 210,379	\$ 2,248,652
Investments	-	-	11,588	11,588
Accounts receivables (net of allowance for uncollectibles):				
Taxes	195,921	-	-	195,921
Liens	40,288	-	-	40,288
Other	797	-	-	797
Prepaid items	21,193	-	-	21,193
Tax acquired property	16,667	-	-	16,667
Due from other funds	8,167	560	613,346	622,073
TOTAL ASSETS	\$ 1,980,846	\$ 341,020	\$ 835,313	\$ 3,157,179
LIABILITIES				
Accounts payable	\$ 30,508	\$ -	\$ -	\$ 30,508
Bond anticipation note payable	-	-	177,758	177,758
Due to other governments	6,143	-	-	6,143
Due to other funds	613,906	-	8,167	622,073
TOTAL LIABILITIES	650,557	-	185,925	836,482
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	31,634	-	-	31,634
Deferred tax revenues	209,905	-	-	209,905
TOTAL DEFERRED INFLOWS OF RESOURCES	241,539	-	-	241,539
FUND BALANCES				
Nonspendable	37,860	-	120,884	158,744
Restricted	-	341,020	95,691	436,711
Committed	-	-	612,392	612,392
Assigned	-	-	-	-
Unassigned (deficit)	1,050,890	-	(179,579)	871,311
TOTAL FUND BALANCES	1,088,750	341,020	649,388	2,079,158
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,980,846	\$ 341,020	\$ 835,313	\$ 3,157,179

See accompanying independent auditor's report and notes to financial statements.

TOWN OF PORTER

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 2026

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
Town officer salaries	\$ 190,000	\$ -	\$ 190,000	\$ 199,784	\$ (9,784)
Town office account	83,000	-	83,000	73,373	9,627
Insurance and workers comp	11,500	-	11,500	10,604	896
Contingency	15,000	-	15,000	61,789	(46,789)
	<u>299,500</u>	<u>-</u>	<u>299,500</u>	<u>345,550</u>	<u>(46,050)</u>
Boards and Associations -					
Planning board	1,000	-	1,000	225	775
Appeals board	1,000	-	1,000	-	1,000
Conservation committee	3,000	-	3,000	2,156	844
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>2,381</u>	<u>2,619</u>
Culture and Recreation -					
Kezar Falls library	6,250	-	6,250	6,250	-
Historical society	500	-	500	500	-
Sacopee Valley recreation	4,000	-	4,000	4,000	-
	<u>10,750</u>	<u>-</u>	<u>10,750</u>	<u>10,750</u>	<u>-</u>
Protection -					
Kezars Falls fire department	81,000	-	81,000	81,000	-
Sacopee rescue	138,838	-	138,838	138,838	-
Harvest Hills animal shelter	1,600	-	1,600	1,600	-
Northern Light home car	300	-	300	300	-
Animal control	3,000	-	3,000	1,071	1,929
E911 communications	8,550	-	8,550	8,959	(409)
Hydrants	51,000	-	51,000	50,254	746
Street lights	12,000	-	12,000	10,843	1,157
	<u>296,288</u>	<u>-</u>	<u>296,288</u>	<u>292,865</u>	<u>3,423</u>

SCHEDULE A (CONTINUED)

TOWN OF PORTER

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 2026

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Highway and Roads-					
Winter roads	300,000	-	300,000	298,908	1,092
Summer roads	-	220,000	220,000	163,074	56,926
	<u>300,000</u>	<u>220,000</u>	<u>520,000</u>	<u>461,982</u>	<u>58,018</u>
Health, Sanitation and					
General Assistance -					
Solid waste account	147,697	-	147,697	148,218	(521)
General assistance	2,500	-	2,500	3,945	(1,445)
	<u>150,197</u>	<u>-</u>	<u>150,197</u>	<u>152,163</u>	<u>(1,966)</u>
Education -					
RSU #55	1,373,071	-	1,373,071	1,373,071	-
	<u>1,373,071</u>	<u>-</u>	<u>1,373,071</u>	<u>1,373,071</u>	<u>-</u>
County Tax -					
Oxford County	265,260	-	265,260	265,260	-
	<u>265,260</u>	<u>-</u>	<u>265,260</u>	<u>265,260</u>	<u>-</u>
Debt Service -					
Principal	21,440	-	21,440	21,441	(1)
Interest	1,660	-	1,660	1,660	-
	<u>23,100</u>	<u>-</u>	<u>23,100</u>	<u>23,101</u>	<u>(1)</u>

TOWN OF PORTER

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 2026

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified -					
Abatements/overlay	71,088	-	71,088	29,763	41,325
	<u>71,088</u>	<u>-</u>	<u>71,088</u>	<u>29,763</u>	<u>41,325</u>
Local Area Agencies -					
Southwest Oxford County Nutrition	4,500	-	4,500	4,500	-
Saco River Corridor	1,000	-	1,000	1,000	-
Sacopee Valley Festival	500	-	500	500	-
Maine Public	100	-	100	100	-
Safe voices	275	-	275	275	-
Community Concepts	1,000	-	1,000	1,000	-
Cancer Center of Maine	350	-	350	350	-
Seniors Plus	1,200	-	1,200	1,200	-
Andwell Health Partners	500	-	500	500	-
Lifeflight Foundation	800	-	800	800	-
American Legion - West Day Post	500	-	500	500	-
American Red Cross	1,000	-	1,000	1,000	-
Spurwink	1,000	-	1,000	1,000	-
Friends of Porter	600	-	600	600	-
Smooth Feather Youth	600	-	600	600	-
Grateful undead	550	-	550	550	-
Southern Maine Planning	652	-	652	652	-
	<u>15,127</u>	<u>-</u>	<u>15,127</u>	<u>15,127</u>	<u>-</u>
Transfers to Other Funds -					
Special revenue funds	397,000	(220,000)	177,000	235,135	(58,135)
	<u>397,000</u>	<u>(220,000)</u>	<u>177,000</u>	<u>235,135</u>	<u>(58,135)</u>
TOTAL DEPARTMENTAL OPERATIONS	\$ 3,206,381	\$ -	\$ 3,206,381	\$ 3,207,148	\$ (767)

SCHEDULE B

TOWN OF PORTER

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JANUARY 31, 2026

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 210,379	\$ 210,379
Investments	-	-	11,588	11,588
Due from other funds	612,392	-	954	613,346
TOTAL ASSETS	\$ 612,392	\$ -	\$ 222,921	\$ 835,313
LIABILITIES				
Bond anticipation note payable	\$ -	\$ 177,758	\$ -	\$ 177,758
Due to other funds	-	-	8,167	8,167
TOTAL LIABILITIES	-	177,758	8,167	185,925
FUND BALANCES (DEFICITS)				
Nonspendable	-	-	120,884	120,884
Restricted	-	-	95,691	95,691
Committed	612,392	-	-	612,392
Assigned	-	-	-	-
Unassigned	-	(177,758)	(1,821)	(179,579)
TOTAL FUND BALANCES (DEFICITS)	612,392	(177,758)	214,754	649,388
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 612,392	\$ -	\$ 222,921	\$ 835,313

SCHEDULE C

TOWN OF PORTER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 239,484	\$ -	\$ --	\$ 239,484
Interest income	-	-	9,214	9,214
TOTAL REVENUES	<u>239,484</u>	<u>-</u>	<u>9,214</u>	<u>248,698</u>
EXPENDITURES				
Program expenditures	70,860	-	3,870	74,730
Capital outlay	505,473	177,758	--	683,231
TOTAL EXPENDITURES	<u>576,333</u>	<u>177,758</u>	<u>3,870</u>	<u>757,961</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(336,849)</u>	<u>(177,758)</u>	<u>5,344</u>	<u>(509,263)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	235,135	-	--	235,135
Transfers (out)	-	-	--	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>235,135</u>	<u>-</u>	<u>--</u>	<u>235,135</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(101,714)</u>	<u>(177,758)</u>	<u>5,344</u>	<u>(274,128)</u>
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS PREVIOUSLY REPORTED	805,856	-	209,410	1,015,266
FUND BALANCE CORRECTIONS	<u>(91,750)</u>	<u>-</u>	<u>--</u>	<u>(91,750)</u>
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS RESTATED	<u>714,106</u>	<u>-</u>	<u>209,410</u>	<u>923,516</u>
FUND BALANCES (DEFICITS) - JANUARY 31	<u>\$ 612,392</u>	<u>\$ (177,758)</u>	<u>\$ 214,754</u>	<u>\$ 649,388</u>

SCHEDULE G

TOWN OF PORTER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	Infrastructure Upgrades	Total
REVENUES		
Interest income	\$ -	\$ -
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES		
Program expenses	-	-
Capital outlay	177,758	177,758
TOTAL EXPENDITURES	<u>177,758</u>	<u>177,758</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(177,758)</u>	<u>(177,758)</u>
FUND BALANCES (DEFICITS) - FEBRUARY 1	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JANUARY 31	<u>\$ (177,758)</u>	<u>\$ (177,758)</u>

STATEMENT E

TOWN OF PORTER

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	General Fund	Stanley Higgins Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property taxes	\$ 2,455,821	\$ -	\$ -	\$ 2,455,821
Excise taxes	469,835	-	-	469,835
Intergovernmental revenues	376,302	-	239,484	615,786
Charges for services	20,474	-	-	20,474
Miscellaneous revenues	40,395	110,389	9,214	159,998
TOTAL REVENUES	<u>3,362,827</u>	<u>110,389</u>	<u>248,698</u>	<u>3,721,914</u>
EXPENDITURES				
Current:				
General government	345,550	-	-	345,550
Boards and associations	2,381	-	-	2,381
Culture and recreation	10,750	-	-	10,750
Protection	292,865	-	-	292,865
Highway and roads	461,982	-	-	461,982
Health, sanitation and general assistance	152,163	-	-	152,163
Education	1,373,071	-	-	1,373,071
County tax	265,260	-	-	265,260
Debt service:				
Principal	21,441	-	-	21,441
Interest	1,660	-	-	1,660
Unclassified	29,763	51,241	74,730	155,734
Local area agencies	15,127	-	-	15,127
Capital outlay	-	-	683,231	683,231
TOTAL EXPENDITURES	<u>2,972,013</u>	<u>51,241</u>	<u>757,961</u>	<u>3,781,215</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>390,814</u>	<u>59,148</u>	<u>(509,263)</u>	<u>(59,301)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	235,135	235,135
Transfers (out)	(235,135)	-	-	(235,135)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(235,135)</u>	<u>-</u>	<u>235,135</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>155,679</u>	<u>59,148</u>	<u>(274,128)</u>	<u>(59,301)</u>
FUND BALANCES - FEBRUARY 1, AS PREVIOUSLY REPORTED	933,071	281,872	1,015,266	2,230,209
FUND BALANCE CORRECTIONS	-	-	(91,750)	(91,750)
FUND BALANCES - FEBRUARY 1, AS RESTATED	<u>933,071</u>	<u>281,872</u>	<u>923,516</u>	<u>2,138,459</u>
FUND BALANCES - JANUARY 31	<u>\$ 1,088,750</u>	<u>\$ 341,020</u>	<u>\$ 649,388</u>	<u>\$ 2,079,158</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF PORTER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	Capital Reserve	Meetinghouse Reserve	Milfoil Reserve	Legal Reserve	FEMA	Revaluation Reserve	Record Restoration Reserve	Kezar Falls Fire Department Equipment Reserve
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,310	\$ 178,358	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	4,310	178,358	-	-	-
EXPENDITURES								
Capital outlay	-	-	-	-	178,358	-	-	-
Program expenses	-	-	-	-	-	50,025	-	-
TOTAL EXPENDITURES	-	-	-	-	178,358	50,025	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	4,310	-	(50,025)	-	-
OTHER FINANCING SOURCES (USES)								
Transfers in	15,000	2,500	-	2,500	-	15,000	1,209	15,000
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	15,000	2,500	-	2,500	-	15,000	1,209	15,000
NET CHANGE IN FUND BALANCES (DEFICITS)	15,000	2,500	-	6,810	-	(35,025)	1,209	15,000
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS PREVIOUSLY REPORTED	73,988	40,190	95	2,995	114,677	74,718	11,510	47,068
FUND BALANCE CORRECTIONS	-	-	-	-	(114,677)	-	-	-
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS RESTATED	73,988	40,190	95	2,995	-	74,718	11,510	47,068
FUND BALANCES (DEFICITS) - JANUARY 31	\$ 88,988	\$ 42,690	\$ 95	\$ 9,805	\$ -	\$ 39,693	\$ 12,719	\$ 62,068

SCHEDULE E (CONTINUED)

TOWN OF PORTER

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JANUARY 31, 2026

	Sacopee Rescue Reserve	Bridge Reserve	Dam Reserve	ARPA	Road Reconstruction Reserve	Sidewalk Reserve	Tri-Town Waste Reserve	Total
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 56,816	\$ -	\$ -	\$ 239,484
TOTAL REVENUES	-	-	-	-	56,816	-	-	239,484
EXPENDITURES								
Capital outlay	-	-	11,380	-	315,735	-	-	505,473
Program expenses	20,000	-	-	-	-	835	-	70,860
TOTAL EXPENDITURES	20,000	-	11,380	-	315,735	835	-	576,333
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(20,000)	-	(11,380)	-	(258,919)	(835)	-	(336,849)
OTHER FINANCING SOURCES (USES)								
Transfers in	10,000	5,000	15,000	-	131,926	7,000	15,000	235,135
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	5,000	15,000	-	131,926	7,000	15,000	235,135
NET CHANGE IN FUND BALANCES (DEFICITS)	(10,000)	5,000	3,620	-	(126,993)	6,165	15,000	(101,714)
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS PREVIOUSLY REPORTED	20,150	59,058	49,705	-	253,272	47,351	11,079	805,856
FUND BALANCE CORRECTIONS	-	-	-	-	22,927	-	-	(91,750)
FUND BALANCES (DEFICITS) - FEBRUARY 1, AS RESTATED	20,150	59,058	49,705	-	276,199	47,351	11,079	714,106
FUND BALANCES (DEFICITS) - JANUARY 31	\$ 10,150	\$ 64,058	\$ 53,325	\$ -	\$ 149,206	\$ 53,516	\$ 26,079	\$ 612,392

