

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

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.**

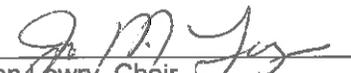
Article 51. To see if the Town will vote to accept the net income from the Stanley-Higgins Trust to be paid to the Stanley-Higgins Fund Committee for the purposes stated in such trust.

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:

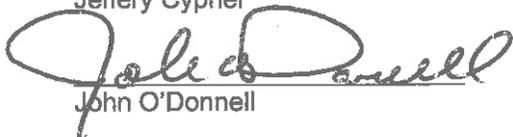
Agency or Organization	Requested Amount	Recommendations
American Legion	\$500.00	\$500.00
American Red Cross	\$1,000.00	\$1000.00
Andwell Health Partners (formerly, Androscoggin Home Healthcare & Hospice	\$500.00	\$500.00
Cancer Resource Center of Western Maine	\$350.00	\$0.00
Community Concepts	\$1,000.00	\$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