

# Town Of Portage Lake

Annual Report for Year Ended December 31, 2025



# Portage Lake Meetings & Events

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Board of Selectpersons	3 <sup>rd</sup> Wednesday/month, 6:00 pm
Planning Board	2 <sup>nd</sup> Thursday/month as needed, 6:30 pm
Board of Appeals	As needed. Contact CEO, 207-435-4361
Historical Society	4 <sup>th</sup> Monday/month, Apr-Sep., 6 pm @ Museum
ATV Club	1 <sup>st</sup> Wednesday/month, 6:30 pm @ Town Hall
Snowmobile Club	1 <sup>st</sup> Friday/month, Sep to Apr, 6:30 @ Groomer Shed
Portage Lake Assn.	May-Sept, time TBD @ Town Hall
Housing Board	As needed, contact Jen Buckingham, 207-227-0045
February	Snowmobile Club Annual Pie Auction
1 <sup>st</sup> Weekend/March	Can-Am Sled Dog Races checkpoint
3 <sup>rd</sup> Weekend/July	Historical Society Annual Ham/Bean Dinner @ Town Hall
<b>2<sup>nd</sup> Weekend/August</b>	<b>Portage Lake Summer Round-up</b>
Labor Day Weekend	Annual Ring of Fire, dusk, sponsored by PLA

Visit [www.townofportage.org](http://www.townofportage.org) for more information

**Check for updates on our Facebook Page: Town of Portage Lake,  
Maine**

Cover photo of sunset with boats, submitted by Elaine Dempster

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Ice Out Dates.....	Inside back cover



# Directory of Town Officials

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## Portage Lake School Department:

Melissa S. Boutot, chair	Term expires 2027
Leslie Laveway	Term expires 2026
Trena Soucy	Term expires 2028
Dr. Gehrig Johnson	Superintendent

## Planning Board:

Dennis Tozier	Term expires 2028
Michael Mapley	Term expires 2028
Michael Hinken	Term expires 2026
Kathryn Hoppe	Term expires 2027
Michael Violette	Term expires 2027

Secretary: Margaret Pierce

## Zoning Board of Appeals:

Patrick Raymond, chair	Term expires 2026
Michael Bartlett	Term expires 2028
Brian Cote	Term expires 2027

Secretary: Margaret Pierce

## Budget Advisory Committee:

Richard Hoppe--chair	David Pierce
Scott Ferland	Michael Violette
David Farnum	Jennifer Brophy
Kimberly Holmes	

Select Board Representatives:  
Michelle Johnson  
Bruce Laveway  
Richard Lyons

## Beautification Committee:

Vacant

## Town Forest Committee:

Patrick Raymond	Herb McPherson
David Pierce	Brian Condon

Barry Kenney  
Matthew Stedman, Town Forrester

## Recreation Department:

Director Vacant

## Fire Department:

Brian Cote, Chief
Jesse Pinette, Assistant Chief
Brad Boutot, Assistant Chief-Retired July 2025
David Pierce, Captain
Douglas Burke, Lieutenant
G. Tom Raymond, Training Officer
Margaret Pierce, Secretary

Firefighters:  
Lawrence Duchette  
Korey DeBoth

## Town of Portage Lake Dedication

This year, we are proud to dedicate the Annual Town Report to Amy and Jim Collins Family. Their love for Portage Lake and their willingness to always step in and help have meant so much to our town over the years.

Amy took the lead in organizing the 2025 Portage Summer Round Up, putting countless hours into making sure everything came together. From the cardboard boat races—first brought to Portage Lake by their daughter Serena Bonville, to the water-skiing show composed of family and friends, the Whoopie Pie Festival, and summer Trick-or-Treating that brings hundreds of kids to town, there was truly something for everyone. The weekend wrapped up with the fireworks show, helped along by a returnable bottle and can fundraiser so the whole community could enjoy a great night on the lake. With Jim quietly helping every step of the way, the Summer Round Up continues to be one of Portage Lake's favorite traditions.

When they are not busy with town events, Amy and Jim are all about family. They enjoy spending time with their children and grandchildren and sharing everything Portage Lake has to offer. Amy has also given her time to the town in many ways over the years, including serving as Recreation Director and Animal Control Officer.

Their kids—Serena Bonville, Alicia Howes, and Buddy Collins—are carrying on that same spirit of giving back. Serena and Alicia are always lending a hand at community events, and are well known for their pop-up donut stands at town functions. The sisters can also be found volunteering at activities and events at their children's school. Buddy has taken that passion a step further by founding a motorsports nonprofit that focuses on family-friendly events and growing the sport in our region.

The Collins family does not look for recognition—they just show up, pitch in, and make things happen. Portage Lake is a better place because of them.

Thank you to Amy, Jim, and the entire Collins Family for everything you do and for all the ways you help make our town feel like home.





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,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER



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

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

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
CHAIR  
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 our state's 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](http://collins.senate.gov).

Sincerely,

  
Susan M. Collins  
United States Senator

[www.collins.senate.gov](http://www.collins.senate.gov)

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:  
ARMED SERVICES  
RANKING MEMBER, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
RANKING MEMBER, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

Dear Friends,

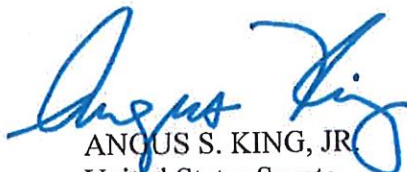
With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been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

AUGUSTA  
40 Western Avenue, Suite 412  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PORTLAND  
1 Pleasant Street, Unit 4W  
Portland, ME 04101  
(207) 245-1565

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124



# HOUSE OF REPRESENTATIVES

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

## Lucien J.B Daigle

505 Frenchville Road  
Fort Kent, ME 04743  
Residence: (207) 834-6259  
[Lucien.Daigle@legislature.maine.gov](mailto:Lucien.Daigle@legislature.maine.gov)

January 2026

House of Representatives District 1

Dear friends and neighbors,

I would like to thank the residents of District 1 for the opportunity to serve as your State Representative. It is an honor and I look forward to serving our community and the interests of the good citizens of the St. John Valley.

I have been appointed to the Joint Standing Committee on Health & Human Services. Here, I will work with my fellow colleagues to improve Maine's healthcare systems, child welfare, and mental health services to name a few. I will advocate for policies that reach Maine's most vulnerable populations, including senior citizens and low income families to promote a healthier and more resilient future for all.

Hundreds of bills have already been submitted as well as rollovers from first session, and I look forward to getting to work for the hardworking citizens of House District 1. As your elected official, I believe it's crucial to protect the fundamental rights of families and individuals. We must safeguard parental rights, and ensure that parents remain the primary decision-makers in their children's education and upbringing.

I will also stand firm in defending the Second Amendment, protecting the constitutional right of law-abiding citizens to bear arms.

Finally, I am committed to lowering energy costs by supporting policies that foster innovation and reduce burdensome regulations. This will help families keep more of their hard earned money.

Please know that your voice is valuable to me. I encourage you to contact me with questions, comments, or concerns involving state government. I can be reached at: [Lucien.Daigle@legislature.maine.gov](mailto:Lucien.Daigle@legislature.maine.gov), or by phone at (207) 834-6259.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Lucien J. B. Daigle  
State Representative



## From the Town Manager's Desk: 2025 In Review

To the Residents and Taxpayers of Portage Lake:

As I sit in my office reviewing all the things accomplished in this little town over the last year, I must tip my hat to all our volunteers—both for the Town and for the various clubs and organizations in the area. You are the heartbeat of any community, and without you everything would be much harder to accomplish!

In early February, our town went through a tragic event and something I hope never happens again. We were witnesses of a hostage situation on Ranger St. involving a man with his infant daughter. Almost every law enforcement unit in the state of Maine was here, roads were blocked, traffic re-routed, and residents in the specific area were evacuated for protection. Our own Fire Department members were on traffic control all day. The Town Hall was used as Command Center for law enforcement. After many long hours of trying to negotiate with this man, he tried to run from his residence and head toward the railroad tracks. While attempting to flee, State Police K-9 officer Preacher was ordered to bring him down, but in the process this man shot Preacher, who later succumbed to his injuries. There is now a memorial for Preacher at the Veteran's Park to honor his service and his help in potentially saving several lives that February night. I'd like to express extreme gratitude to Preacher and his handler Sgt. Jonathan Russell for their service to the State of Maine, and to the community of Portage Lake specifically on that night.

At Annual Town Meeting in March, the Ashland subsidies for the public Library and Recreation departments were voted down as being too costly. After months of negotiation and willingness on both sides to agree on terms, Portage Lake paid a reduced amount for the use of both facilities with the promise from Ashland that the subsidies would be calculated differently going forward. It has been a pleasant experience working with the Ashland Board and new town manager Alicia Burby. They now seem to understand why the smaller surrounding towns have been frustrated by the increased costs but decreased communications over the last several years regarding the subsidies.

We had another great Summer Round-Up festival in August, this year with a new person at the reigns! Amy Collins and her committee pulled off a weekend of great events, both beloved traditions like the Cardboard Boat Race and the Whoopie Pie Festival, but also with some new events like Pie in the Face of the Town Officers! That was a lot of fun, and I think I can declare myself the unofficial winner of the most pies in the face for that one (thanks in large part to my extended family)!

A huge congratulations goes out to Dawon Jandreau, a high school Senior who completed his Eagle Scout project with an addition of a beautiful new bench swing at the Pavilion. We thank Dawson for his dedication to the town and the Boy Scouts with this project!

As for happenings in the Town Office, in February we welcomed Danica Hartman as our new Town Clerk. She has proven to be a dedicated employee and strives to ensure great customer service in our office. Sue Rogers is still our Town Treasurer, and she has been amazing in that capacity. I learn new things every day from these women, and it is my pleasure to call them friends. It really is a joy to come to work every day!

Thank you to the residents for continuing to let me work for this small but mighty town!

Sincerely,

Corrine M. Routhier, Town Manager

# Town Clerk 2025 Report

Greetings Citizens & Taxpayers of Portage Lake:

It has been an honor to serve our quaint community of Portage Lake this past year. As the year comes to a close, it seems a good time to reflect on what a great community we have here. I would like to thank the vast number of volunteers that have given their time for public events like the summer round-up, club auctions/activities and potlucks of Portage Lake over the last year. Your hardwork and dedication is much appreciated.

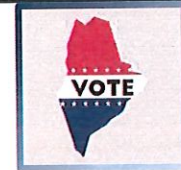
I would also like to thank all of the volunteers who serve on the Town's many boards, committees, and elections. It is a wonderful opportunity to meet other civic-minded individuals and make a positive impact in the community. If you would like an opportunity to serve, please call the Town Office @ 207-435-4361

The Clerk's office is in charge of handling registrations, elections and vital records for our community, but that's just a small part of what we can do. Anyone can come in to the Town Office to get information about taxes, the Municipal cemetery, send a fax, or get copies of town records if available. And like our office, the Town's website is a great resource for most of these things as well. It's all at your fingertips! Take a few minutes to visit the website, [www.townofportage.org](http://www.townofportage.org). You will be amazed at what you can learn about our wonderful little town government!

Sincerely, Danica Hartman, Town Clerk

## 2025 Vital Statistics:

Births	7	4 Female, 3 Male
Marriages	4	1 Resident, 3 Non-Resident
Deaths	11	1 Female, 10 Male



## 2025 Elections:

	Number of Voters:	% Voters
March 27, 2025 Municipal Elections	26	8%
March 28, 2025 Town Meeting	23	7%
June 11, 2025 Municipal- School Budget	9	3%
June 18, 2025 Special Town Meeting	15	4%
Aug. 5, 2025 Special Town Meeting	30	9%
November 4, 2025 State General/Referendum Election	145	46%

## 2025 Motor Vehicle Registrations

Online Vehicle Registrations	39
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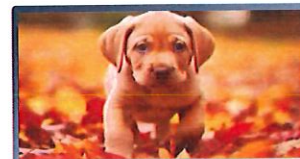
## 2025 Recreational Vehicle Registrations

	Resident	Non-Resident	Online
Boats	122	0	23
ATV	66	17	
Snowmobiles	93	29	



## 2025-26 Dog Licenses

	2025 License Year	2026 License Year
Spayed/Neutered	53	63
Unaltered	6	7
Kennels	0	0
Online Regs	7	6



## Other Information You May Need:

\*Certified copies of **Vital Records** (births, deaths, marriages) require a Vital Records Request form to be filled out and submitted before any copies can be completed and certified.

\***Boat Owners** MUST register their boats in the town where they reside, due to the excise tax. Non-residents or corporations pay excise tax to the town where the vessel is principally moored, docked or located~the "BOATER'S GUIDE TO MAINE BOATING LAWS AND RESPONSIBILITIES"

\*MRSA 7 §3922 states that each **owner or keeper of a dog** that is 6 months or older, on or before January 1st of each year, shall obtain a license from the clerk of the municipality where the dog is kept. Proof of immunization must be presented at the time of licensing. rabbies

\* As of January 1st 2026 - Maine law requires that all vehicles 2000 and newer MUST have a title.

**\*When registering a vehicle**, please bring these items:

**Re-registrations:**      Current mileage  
Valid proof of insurance  
Old registration

**NEW Registrations:**

If DEALER sale:      Proof of sales tax paid  
Maine Title application (MVT-2)  
Current mileage & valid insurance  
Old registration (if transferring)

If PRIVATE sale:      Bill of Sale with full VIN of vehicle, seller's name & address, and purchase price. Proof of Insurance.  
Old Title (for 1998 & newer), signed on back by former owner(s)  
Current mileage & valid insurance  
Old registration (if transferring)

\*Visit [www.maine.gov/ifw](http://www.maine.gov/ifw) for more information about registration or licensing costs for hunting/fishing licenses or recreational vehicle registrations.

**All of this information & more can be found at [www.townofportage.org](http://www.townofportage.org)**

# Code Enforcement Officer Report for 2025

February 12, 2026

To the Residents of Portage Lake,

2025 was an average year with 30 applications varying from sheds, decks, garages, additions, maintenance within the Shoreland and four new homes/camps. There were eight Planning Board meetings. The Planning Board convened on 2 applications consisting of replacement foundations within the shoreland zone, updates to existing ordinances as well as proposed ordinances. The Appeals Board convened to consider a variance for relief from side setbacks.

Please be aware that **all** structures require a permit whether built on site or pre-built, as well as replacing existing structures

### **Shoreland Zoning Reminders:**

Non-vegetated surfaces shall not exceed a total of twenty (20) percent of the portion of the lot located within the shoreland zone.

In order to protect water quality and wildlife habitat, existing vegetation under three (3) feet in height and other ground cover, including leaf litter and the forest duff layer, shall not be cut, covered, or removed, except to provide for a footpath or other permitted uses as described in Section 15 (P) paragraphs (2) and (2)(a). Paragraph 2: Strip of land extending 100 feet, horizontal distance, inland from the normal high-water line of a great pond a buffer strip of vegetation shall be preserved. Paragraph 2a: There shall be no cleared opening greater than 250 square feet in the forest canopy. A single footpath not to exceed 6 feet in width as measured between tree trunks and/or shrub stems is allowed for accessing the shoreline provided that a cleared line of sight to the water through the buffer strip is not created.

Maine Department of Environmental Protection requires a Permit by Rule for **any** soil disturbance within 75 feet from the normal high-water mark.

### **Demolition Reminder:**

Please be aware that before demolition takes place there is a form (Asbestos Building Demolition Notification Form D) that the State of Maine requires to be filled out and mailed prior to demolition. Maine Department of Environmental Protection requests that structures be checked for asbestos and all the debris be disposed of properly.

Please be advised that all building construction in Maine, with some exceptions, is governed by the Maine Uniform Building Code and Uniform Energy Code ("MUBEC" "MUBC" "MUEC"), which is adopted by the Technical Building Codes and Standards Board by rule in Chapters 1 through 6, pursuant to 10 M.R.S §9721, *et seq.*

Sincerely,  
Margaret M Pierce CEO, LPI, LHO

# Animal Control Report

To the Residents of Portage Lake –

As the Animal Control Officer for this town, all the calls that I responded to in 2025 were for "dogs at large".

The definition of At Large is a dog or other animal found off the premises of the owner or keeper while the dog or animal is not under the complete control of a capable person. This would allow for dogs, which are trained to be off the leash, however, would require them to be under the control of the handler. The exception to this is dogs that are actively hunting.

For the safety of your dog, people, and other animals please keep uncontrolled dogs on a leash or contained on your own property. Here some friendly reminders on how to be a responsible pet owner, not just for your pet but for your neighbors and the surrounding community.

- Maine state law requires that all dogs and cats get vaccinated against the rabies disease and to get the required booster shots.
- You are also required to register your dog annually with the town.
- Be mindful of the weather. There are requirements and laws regarding keeping your pet outdoors, owning a pet is a year-round, day to day responsibility. If you bring your dog along for a car ride, do not leave it unattended for prolonged periods of time, especially in the warmer months.
- Remember that not all dogs are friendly and while your dog may be someone else may be walking a leashed dog that is not friendly to other dogs.
- Not everyone is comfortable with dogs and while you know your dogs is friendly be a courteous neighbor and keep your dog from running freely up to strangers.

Licensing Your Dog: All dogs six months or older on or before January 1st must be licensed. All dog owners must present a valid rabies certificate at the time of registration. After January 31st a late fee of \$25 will be added. If you no longer have your dog, please notify the Town Clerk as soon as possible. Not spayed/neutered=\$11, spayed/neutered=\$6.

Portage Lake ACO

Todd Allen

# 2025 Municipal Fire Department Report



To the Residents of Portage Lake:

First and foremost, I want to express my gratitude to the residents of Portage Lake for their continued support of the Portage Lake Fire Dept. Second, I wish to thank Corrine, Sue, Danica and the Select Board for their support throughout the year. To the PLFD members: thank you for being there. The town of Portage Lake compensates these men and women for the job they do, yet it is not enough gratitude for the unselfish work that they perform when asked, they do it tirelessly and without complaint. It is a pleasure to be part of this team.

If anyone in the community is interested in joining the PLFD, come to one of our meetings that are held on the 1st and 3rd Mondays of every month at 6:30 p.m. at the firehouse. We will get you started with the trainings and procedures. No experience is required.

This year we had 21 call-outs

- Jan: Mutual Aid for Ashland Ambulance  
Snow Sled fire on West Rd.  
Mutual Aid for Ashland Ambulance lift-assist
- Feb: Traffic Control: Shooting on Ranger St.  
Mutual Aid for Ashland Ambulance Hathaway Rd.  
Vehicle accident  
Chip truck stuck on hill north of Portage
- Mar: Shed fire  
Mutual Aid Ashland FD house fire
- Apr: No call-outs in April
- May Vehicle roll-over Fox Hill  
Mutual Aid, Eagle Lake forest fire  
Investigate smoke on Oak Point  
Mutual Aid Ashland FD house fire
- Jun: Wood processor fire, false alarm
- Jul: Chimney fire  
Mutual Aid Ashland Ambulance lift-assist
- Aug: No call-outs in August
- Sep: Car-moose accident, Soucy Hill

# 2025 Municipal Fire Department Report

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Oct: Forest fire West Rd.  
Nov: Vehicle accident  
Dec: Power line laying in road  
Log truck stuck on hill

CHECK YOUR SMOKE ALARM AND CO2 SENSORS MONTHLY AND REPLACE THE BATTERIES AT LEAST ONCE A YEAR. If you need a new smoke detector or 9-volt battery for your smoke/CO2 sensor, call the Town Office at 207-435-4361 or contact a member of the PLFD for a 9-volt battery, and we will install it for you. HAVE A FIRE ROUTE OUT OF YOUR HOME, AND PRACTICE IT WITH YOUR FAMILY. Purchase a fire extinguisher and learn how to use it properly. Check your extinguishers monthly to be sure they are fully charged.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Brian Cote".

Chief Brian Cote

## 2025 Town Forest Report, Portage Lake

During 2025 there were 220 acres managed of the 8,073 acres of Town of Portage woodlands.

All of the management was done in the winter along the ATV trail/old road that leaves the boat launch, which is 50-50% town ownership. This harvest removal focused on over mature softwood, low quality hardwood and thinning the remainder of the stands. 25 acres of overstory removal was done to encourage young regeneration/new growth.

The harvest plan overall was to promote natural winter food for the deer that travel through & winter in town. There is great patch cover from Cedar & Hemlock which was retained in areas for the deer too.

Respectfully Submitted,



Matthew Stedman

Licensed Forester #3297

Irving Woodlands LLC





# Portage Lakers Snowmobile Club

## 2025 Year in Review

### Club Mission and 2025 Initiatives

The Portage Lakers Snowmobile Club continued its mission in 2025 to maintain safe, reliable snowmobile trails while supporting winter recreation, volunteerism, and economic activity in the Portage Lake region.

### Trail Maintenance & Grooming

Club volunteers dedicated hundreds of hours grooming and maintaining ITS 85 North, ITS 85 South, ITS 90, and connecting local trails. Grooming schedules were adjusted based on snowfall, weather conditions, and trail traffic to ensure consistent riding quality and rider safety throughout the season.

In mid-2025, the club expanded its grooming fleet with the purchase of a 2019 New Holland tractor. This investment will improve grooming efficiency, created smoother trail surfaces, reduced wear on existing equipment, and allowed volunteer operators to complete routes more efficiently and return home at reasonable hours.

### Infrastructure & Stewardship

The club-maintained bridges, signage, trail markers, and turnarounds while performing brushing, storm cleanup, and seasonal inspections. Ongoing stewardship efforts help preserve landowner relationships and ensure long-term trail access across both public and private lands.

### Community Engagement

Regular trail condition updates, safety reminders, and announcements were shared through social media and online platforms, helping riders make informed decisions and encouraging responsible trail use. Monthly meetings provided opportunities for member involvement, transparency, and planning.

### Volunteerism & Local Support

The club remains entirely volunteer driven. Members contribute significant time operating groomers, maintaining equipment, clearing trails, organizing events, and managing administrative responsibilities. The club also appreciates the continued support of local landowners, businesses, sponsors, and community partners.

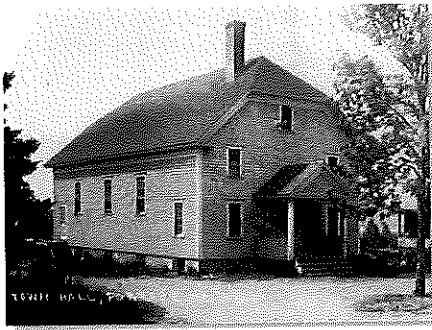
### Looking Ahead

As the club moves into 2026, priorities include continued equipment maintenance, trail improvements, volunteer recruitment, and community outreach. The Portage Lakers Snowmobile Club thanks the Town of Portage Lake and all supporters for helping keep our trail system safe, accessible, and enjoyable.

Portage Lakers Snowmobile Club, President

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PO Box 149 – Portage Lake, Maine 04769 – Email us: [portagelakersmembership@gmail.com](mailto:portagelakersmembership@gmail.com)



# *Portage Lake Historical Society*

## *2025 Report*

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On behalf of the Portage Lake Historical Society Officers, Board of Directors, and Members, I would like to thank the community of Portage Lake and surrounding areas for your support of our endeavors over the last few years. We have been an incorporated non-profit since 2011, so your support—whether it's monetary, volunteering, or donating time or artifacts at the museum- is appreciated more than words can really express! We are especially grateful to the Town of Portage Lake for appropriating funds every year for the support of our Society.

In 2025, we invested in new insulation in the walls and ceiling of the museum building. Our goal over the next few years is to install a heating/cooling source for climate control to help protect the artifacts we have in the building, and to get the plumbing fixed.

2025 was a slow year for us at the museum. We do our best to keep it open on the weekends, but finding people to work the few hours on Saturday and Sunday is becoming a challenge. This is a call to everyone out there—if you would like to help, contact one of the officers or Board members! We will continue to host community events like our annual Baked Bean & Ham dinner in July, which is always a great way to connect with friends & neighbors.

We have some new ideas for the 2026 season, including a new display all about local families and how they helped shape our town over the years. We are calling it Family Focus, and each family will be responsible for setting up their display area for an entire month! Our first families to be showcased will be the St. Peter family in July and the Garrity Family in August. If you would like your family to be a part of this new display, get in touch with one of the officers or Board members for more information about it! Everyone should come out and enjoy these displays and all the rest of the displays in the museum!

Respectfully, Corrine Routhier, President

Officers:

Patricia Lyons, Vice President  
Michael Violette, Treasurer  
Mary Ellen Violette, Secretary

Board Members:

Katherine St. Peter-Blair  
Cheryl Raymond  
Richard Hoppe

*The Portage Lake Historical Society meets the 4<sup>th</sup> Monday of each month from April to September at 6:00 in the evening at the Museum, or more as needed. Our meetings are open to any Society member and are also open to the public.*

## Portage Lakers ATV Club 2025 Year in Review

To the Citizens of Portage Lake,

This past year was an active and productive one for the Portage Lakers ATV Club. Our primary focus remained on maintaining and improving the local trail system to ensure safe and enjoyable riding for residents and visitors, while respecting private property and the natural environment.

Club members volunteered many hours clearing brush, improving drainage, and installing or replacing signage throughout the trail network. Regular trail inspections were conducted to address safety concerns and keep trails in compliance with state regulations. The club continued to work closely with local landowners, the town, and state agencies to remain committed to promoting safe riding practices

In addition to trail work, the club participated in community events. Membership remained steady, with steady participation from volunteers throughout the year.

Looking ahead, the Portage Lakers ATV Club plans to continue trail maintenance and explore opportunities for improvements. We thank our members, volunteers, landowners, and town officials for their continued cooperation and support.

Respectfully Submitted,



Glenn Cusack

Portage Lakers ATV Club, President

# The Portage Lake Association

The primary purpose of The Portage Lake Association is to protect and maintain the water quality, natural beauty, and watershed of the lake. The PLA is active during the months of May through September as aquatic invasive species make their way northeastward across our state. We remain vigilant in preventing them from entering our at-risk body of water.

## The 2025 PLA Season Activities:

**Courtesy Boat Inspections:** this is the primary activity that the PLA organizes to prevent invasive species. In 2025 there were 366 boats inspected and 226 hours volunteered by 21 inspectors. Seven questionable plants were found and determined to be non-invasive.

**Annual Loon Count:** this one day event is held in July each year. 2025 was the 42nd year of the loon count where 14 adults and two chicks were observed.

**Water Quality Testing:** Portage lake is tested throughout the season for quality and clarity. Our lake continues to be considered "pristine" by water quality and invasive species standards.

**Safety Buoys:** buoys were not placed in the lake during 2025 as the water level was higher than normal. Traditionally volunteers from the PLA place safety buoys at strategic points around the lake to warn boaters of hazards.

The PLA Board would like to take a moment to thank everyone that is involved in our mission. Whether you are volunteering to do boat inspections, paddling for the invasive plant patrol, helping track Loons, acting as a board member, or simply being a member each year, everyone is participating in keeping Portage Lake healthy.

Kimberly Allen, Board President  
Lisa Norton, Board Treasurer  
Julie Libby, Board Secretary  
Ed Ducey, Board Member & CBI coordinator  
Susan Doyen, Board Member  
Linda Lunney, Board Member  
Mike Mapley, Board Member  
Ellyn Smith, Board Member  
Frank Hallett, Board Member  
Angie McAuley, Board Member  
Martha LaPointe, Immediate Past Board President

## Portage

### 45

services provided by ACAP to residents of **Portage**.  
(Individuals may have received more than one service.)

### \$56,825.27

total invested by supporting individuals and families in **Portage**.



34

### Warm Homes

Individuals received financial support to ensure they could heat their homes. This includes all federal and state dollars, as well as donation funds.

\$19,018.13



1

### Safe Homes

Individuals received repair and weatherization services to ensure they could live safely in their homes. This includes senior citizens and families with young children.

\$3,650

### Workforce, Economic and Family Development



2

Individuals were impacted by comprehensive coaching or career counselor services, including personal guidance, support and advocacy, as well as financial literacy, job training, education and assistance securing employment, among other services.

\$32,890

*Although overall units of service and total dollars invested figures represent the overall cumulative numbers in your community from Oct. 1, 2024 to Sept. 30, 2025, this report does not include all of the individual programs ACAP administers that benefit your community. All of our services are reflected in our 20.65 Directory of Services.*

# NACSB FINANCIAL REPORT FOR YEAR ENDING 12/31/2025

Net report as of 12/31/2024 \$5,986.98

**Receipts (Total Funds)**

David Chasse	\$ 465.00
Town of Ashland	\$ 830.00
Garfield Plantation	\$ 95.00
Town of Masardis	\$ 465.00
Town of Portage	<u>\$2,265.00</u>

**Total Receipts: \$4,120.00**

**Disbursements:**

Nashville Plantation	\$ 81.75 (Property Taxes)
Maine Soil Testing	\$ 25.00 (Soil Test)
Ashland Post Master	\$ 16.82 (Postage)
L & L Property Services	\$ 1,800.00 (Yearly Mowing)
Brenda Clark	\$ 500.00 (Site Administrator)
Maine Municipal Audit Service	\$ 1,300.00 (Accountant)

**Total Disbursements: \$3,723.57**

Checkbook Balance as of 12/31/2025 \$ 5,986.98

Plus, Deposits \$ 4,120.00

Less Disbursements: \$ 3,723.57

**Checkbook Balance as of 12/31/2025 \$6,383.41**

Norstate CD Balance as of 12/31/2024 \$ 7,342.42

Interest of: \$ 287.38

**Balance of CD as of 12/31/2025 \$7,629.80**

Norstate Savings Balance as of 12/31/2024 \$ 26.18

Norstate \$ 1.00 (Statement expense)

**Balance of Savings Account as of 12/31/2025 \$ 25.18**

**Balance of Norstate Accounts: \$ 7,654.98**

**Net To Date: \$14,038.39**

**Increase of: \$ 682.81**

**Gallons Per Town:**

Ashland	26,000	Garfield	3,000	Masardis	15,500
Oxbow	7,000	Portage	74,700	Sco Pan	5,500
Misc.	3,000				

**Total Gallons: 134,700**

## AVSWDD REPORT/BUDGET

To the District Citizens:

2025 was an eventful year of growth. Recycling was very successful and we were able to keep expenses well below budget for the year. Our quest to find an Auditor was finally successful, as it has been an issue for many municipalities in our State. Our first year of composting looks to have been successful. We were able to obtain a grant to upgrade our snow removal equipment. This next year we want to focus on increasing recycling even More!

MSW / RECYCLING REPORT		
1354.82	Tons of Solid Waste, Bulky Waste, and Ash	\$163,218.55
45.04	Tons of tires shipped via BDS	\$5855.20
4.41	Tons of Universal Waste	\$269.25
	Trucking	\$60,298.65
	2025 Expense Totals (Budget = \$223,476.00)	\$229,641.65
RECYCLING INCOME		
76.7	Tons of Recyclables	\$5087.15
157.69	Tons of Metal	\$15,769.00
	2025 Recycling Income (Budget = \$12,000.00)	\$20,856.15

Recyclable materials: Cans; Glass jars; magazines, glossy paper and newspaper together; office paper; HDPE#2 plastic jugs; and corrugated cardboard.

Respectfully submitted  
Fred Jacobs, Transfer Station Manager

### 2026 Operating Budget

		Yearly	Monthly
Fuel	\$6,700.00		
Insurance	\$32,800.00	Ashland \$246,982.88	\$20,581.91
Office Expenses	\$1,000	Garfield \$15,386.13	\$1,282.18
Payroll	\$116,899.00	Masardis \$47,210.94	\$3,934.25
Professional Fees	\$11,900.00	Aroostook County \$13,485.12	\$1,123.76
Recycling Expenses	\$9,000.00	Portage Lake \$80,910.75	\$6,742.56
Repairs & Maintenance	\$11,000.00	Nashville \$26,970.25	\$2,247.52
Utilities	\$4,600.00	Totals \$430,946.07	\$35,912.17
Tipping Fees	\$162,399.78		
Transportation	\$63,205.38		
Reserves	\$30,000.00		
Total Expenses	\$449,504.16		
Contracted Fees	\$3,708.00		
Sporting Camps	\$2,877.78		
Recycling	\$12,000.00		
Member Towns	\$309,579.95		
Contracted Towns	\$121,366.12		
Total Income	\$449,531.85		



# TOWN OF ASHLAND

17 Bridgham St - PO Box 910, Ashland, ME 04732  
 Phone: (207)435-2311 Fax: (207)435-2005

*"Gateway to the North Maine Woods"*

February 6, 2026

Town of Portage Lake

PO Box 255

Portage Lake, ME 04768

Dear Manager and Selectmen,

Enclosed are the proposed 2026 subsidy agreements between the Town of Ashland and the Town of Portage Lake. The attached Memorandum of Agreements follow the same format that Interim Manager Kevin Bushey rolled out last year. Copies of each department's year-end budget numbers have been provided via email. I am pleased to report that we were able to come in under budget in both the Library and Recreation Departments. The remaining balances were credited to the reserve account for each corresponding department.

The 2026 per capita subsidy rates have been calculated using the 2023 Census Population that was utilized by the state for revenue sharing projections. This resulted in Portage Lake's population changing from 359 to 368. Additionally, Ashland's Council agreed to a 50% discounted subsidy rate to all surrounding communities for the Library and Recreation Departments.

Department	Portage	
	2025	2026
Library	\$ 21,035.59	\$ 11,815.95
Recreation	\$ 19,119.87	\$ 16,805.00
Ambulance	\$ 61,776.31	\$ 67,402.94
Police	\$ -	\$ -
Fire	\$ -	\$ -
<b>Total</b>	<b>\$ 101,931.77</b>	<b>\$ 96,023.89</b>

Thank you for sending representatives to our budget meeting. We value your feedback and look forward to continuing to work together, sharing these services for years to come. Please feel free to contact me should you have any additional questions or concerns.

Thank you,

*Alicia A. Burby*  
 Alicia A. Burby

Town Manager

**MAINE REVENUE SERVICES - 2025 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM**

*Municipality:* Portage Lake

**BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Total taxable valuation of real estate	1	68,603,038	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	6,534,330	
		(must match MVR Page 1, line 10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	75,137,368	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	2,903,250	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	2,206,470	
		(Line 4(a) multiplied by 0.76)	
5. (a) Total exempt value of all BETE qualified property	5(a)	6,509,895	
		(must match MVR Page 2, line 15c)	
(b) Enhanced BETE exemption reimbursement value	5(b)	3,774,968	
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	81,118,806	

**Assessments**

7. County tax	7	237,442.00	
8. Municipal appropriation	8	503,370.00	
9. TIF Financing plan amount	9	0.00	
		(must match MVR Page 2, line 16c +16d)	
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	599,159.78	
11. Total Appropriation (Add lines 7 through 10)	11	1,339,971.78	

**ALLOWABLE DEDUCTIONS**

12. Anticipated state municipal revenue sharing	12	46,730.00	
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do Not include any homestead or BETE Reimbursement)	13	55,000.00	
14. Total deductions (Line 12 plus line 13)	14	101,730.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	1,238,241.78	

16.	1,238,241.78	X	1.05	=	1,300,153.87	Maximum Allowable Tax
	(Amount from line 15)					
17.	1,238,241.78	/	81,118,806	=	0.015265	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	1,300,153.87	/	81,118,806	=	0.016027	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	75,137,368	X	0.01539	=	1,156,364.09	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	1,238,241.78	X	0.05	=	61,912.09	Maximum Overlay
	(Amount from line 15)					
21.	2,206,470	X	0.01539	=	33,957.57	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	3,774,968	X	0.01539	=	58,096.76	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,248,418.42	-	1,238,241.78	=	10,176.64	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,  
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

# UNCOLLECTED TAXES AND LIENS

ALL BALANCES ARE AS OF 12/31/2025

<b>2025</b>				% REC'D
	Real Estate Commitment-7/14/2025	\$1,055,800.85		In 2025
	Received	<u>\$1,008,578.48</u>		
			<u>\$47,222.37</u>	95.5%
	Personal Property Commitment-7/14/2025	\$100,563.34		
	Received	<u>\$99,960.05</u>		
			<u>\$603.29</u>	99.4%
	<b>TOTAL UNCOLLECTED 2025 TAXES</b>		<b><u><u>\$47,825.66</u></u></b>	

## 2024

	Real Estate Taxes Beginning Balance	\$53,017.36		
	Received	<u>\$34,466.21</u>		
	<b>BALANCE TO LIENS</b>	<u>\$18,551.15</u>		
	2024 Liens Beginning Balance	\$18,551.15		
	Received	<u>\$9,042.49</u>		
			<u>\$9,508.66</u>	82.1%
	Personal Property Taxes Beginning Balance	\$617.65		
	Received	<u>\$617.65</u>		
			<u>\$0.00</u>	
	<b>TOTAL UNCOLLECTED 2024 TAXES</b>		<b><u><u>\$9,508.66</u></u></b>	

## 2023 Liens

	Real Estate Beginning Balance	\$10,151.89		
	Received	<u>\$10,151.89</u>		
	<b>TOTAL UNCOLLECTED 2023 TAXES</b>		<b><u><u>\$0.00</u></u></b>	

## Tax Acquired

No property was tax acquired by the town in 2025

**TOTAL OF ALL UNCOLLECTED TAXES OWED \$57,334.32**

Tax Year	Lien Amt.
2009-2010	\$28,347.10
2010SY	\$21,654.81
2011	\$40,609.93
2012	\$53,641.68
2013	\$38,350.65
2014	\$33,067.04
2015	\$30,292.51
2016	\$35,203.26
2017	\$38,002.42
2018	\$28,521.24
2019	\$28,595.59
2020	\$21,680.60
2021	\$21,978.22
2022	\$17,623.85
2023	\$17,877.09
2024	\$18,551.15

**OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2025**

<b>Property Owner</b>	<b>2025</b>	<b>2024</b>	<b>Total</b>
Almeida, Allen & Terri	\$527.11	\$472.19	\$999.30
Alward, Zeph Heirs	\$164.67		\$164.67
Belanger, Donald & Rena M.	\$317.02		\$317.02
Belanger, Gary & Lori	\$1,120.39		\$1,120.39
Belanger, Gary & Lori	\$3,103.39		\$3,103.39
Bennet, Christine	\$197.81		\$197.81
Bennet, Christine	\$517.10		\$517.10
Benson, Darla Heirs	\$784.89	\$764.49	\$1,549.38
Boutot, Timothy	\$113.89		\$113.89
Caron, Bobbi-Jo	\$80.83		\$80.83
Caruso, Alison L.	\$1,209.65	\$1,178.21	\$2,387.86
Chevalier, MacKenzie & Walker, Christopher	\$557.89		\$557.89
Clark, Beverly	\$357.82		\$357.82
Condon, Christopher	\$327.04	\$614.59	\$941.63
Condon, John & Mary	\$1,410.49	\$1,332.61	\$2,743.10
Cunninham, Lisa	\$855.68		\$855.68
Cunninham, Lisa, dba Cunningham Enterpris.	\$677.16		\$677.16
Cyr, Candace	\$793.35	\$731.51	\$1,524.86
Doughty, Roberta	\$591.75	\$535.14	\$1,126.89
Dow, John; Dow, Doug; Hemphill, Kelly	\$951.01		\$951.01
Dumond, Joshua	\$178.52		\$178.52
England, Nancy/Giberson, Tammy	\$705.28		\$705.28
Fieldstone Leasing & Development LLC	\$1,061.91		\$1,061.91
Findlen, Scott & Joyce	\$592.52		\$592.52
Flowers, Brian	\$569.43		\$569.43
Gagnon, Wayne & Carol	\$764.00		\$764.00
Gillilan, Raymond & Kapelczak, Lora	\$729.99		\$729.99
Grant, Douglas & Sheila	\$1,488.21	\$1,443.67	\$2,931.88
Guzman, Pedro Noel	\$1,444.71		\$1,444.71
Guzman, Pedro Noel	\$1,371.25		\$1,371.25
Hathaway, Ernest Sr. & Brenda	\$93.57		\$93.57
Hobson, Tracy	\$527.11		\$527.11
Holmes, Preston III & Kimberly	\$373.98		\$373.98
Jeanne Long Family Trust	\$253.43		\$253.43
Johnson, Robert & Katharine	\$3,393.50		\$3,393.50
Jones, Chauncey	\$731.79		\$731.79
Kelly, Roy	\$90.80		\$90.80
MMB Boutot LLC	\$4,052.19		\$4,052.19
Mullen, Thomas/Daniel/Cindy Boniface	\$2,311.58	\$1,255.36	\$3,566.94
Nason, Alan & Tamara	\$697.94		\$697.94
Nelson, Jacob & Lindsey	\$592.52		\$592.52
Nelson, Stanton L. Jr.	\$436.60		\$436.60
Pelkey, Roger & Pelkey, Jean Heirs	\$840.29	\$542.50	\$1,382.79
Perreault, Tristan	\$368.59		\$368.59
Pinette, Larry	\$298.89		\$298.89
Rayot, Robert & Brenda	\$1,009.58	\$638.39	\$1,647.97
Slattery, Robert & Katherine	\$832.60		\$832.60

**OUTSTANDING REAL ESTATE TAXES, PRINCIPAL, AS OF 12/31/2025**

Slattery, Robert & Katherine	\$432.46		\$432.46
Smith, William Heirs	\$2,807.14		\$2,807.14
Spencer, Larry	\$94.59		\$94.59
Stikley, Allen & Stilkey, Paul	\$381.67		\$381.67
Team Sunshine Construction LLC	\$493.42		\$493.42
Team Sunshine Construction LLC	\$178.08		\$178.08
Team Sunshine Construction LLC	\$252.03		\$252.03
Team Sunshine Construction LLC	\$315.05		\$315.05
Walker, Bryan	\$477.09		\$477.09
Walker, Christopher	\$1,300.46		\$1,300.46
57			
<b>Total RE Taxes Outstanding</b>	<b>\$47,201.71</b>	<b>\$9,508.66</b>	<b>\$56,710.37</b>

**Outstanding Personal Property Taxes, Principal, as of 12/31/2024**

Name	2025	2024	Total
MMB Boutot dba Coffin's Genl. Store	\$603.29		\$603.29
1			
<b>Total PP Taxes Outstanding</b>	<b>\$603.29</b>	<b>\$0.00</b>	<b>\$603.29</b>

# 2025 BANK ASSETS SUMMARY

All balances are as of 12/31/2025

This report shows the total amount of assets in the Town of Portage Lake bank accounts, categorized by bank

## Katahdin Trust:

General Checking	\$209,441.83	
Public Works Equipment Reserve	\$74,607.66	
General ICS Savings	\$268,396.28	
Silviculture ICS Savings & Checking	\$245,911.50	
Total at Katahdin Trust		<u>\$798,357.27</u>

## NorState Federal Credit Union:

Ministerial School Lot Res. & Savings	\$51,279.62	
Fire Dept. Equip. Reserve & Savings	\$82,588.32	
Public Works Road Reserve & Savings	\$427,158.50	
Total at NorState FCU		<u>\$561,026.44</u>

## Acadia Federal Credit Union

Portage Lake Town Stumpage	\$412,163.57	
Cemetery Perpetual Care	\$14,880.88	
Total at Acadia FCU		<u>\$427,044.45</u>

## County Federal Credit Union

Revaluation Reserve	\$70,909.47	
Town Hall Improvement Reserve	\$21,919.16	
Total at County FCU		<u>\$92,828.63</u>

**Total Assets in Bank Accounts** \$1,879,256.79

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<b>GENERAL ADMINISTRATION</b>			
Appropriation		\$8,310.00	
Carried Forward		\$7,540.00	
Stumpage Appropriation		\$25,000.00	
Tax Interest		\$4,277.19	
Checking & Genl. ICS Savings Interest		\$7,637.68	
Fax/Copy Fees		\$138.75	
Vital Records Surcharge		\$145.00	
Special Amusement Permits & Business Licenses		\$50.00	
Bear Bait Permit		\$300.00	
Nashville Clerk Training Fee		\$200.00	
Nashville Election Fees		\$350.00	
Nashville TRIO Maintenance Fee		\$188.00	
Nashville Office Supplies Fee		\$100.00	
Land Lease Agreement Fees		\$200.00	
Misc. Revenues		\$25.00	
Selectboard Stipends	\$3,600.00		
Selectboard Secretary	\$504.72		
State of Maine Vital Records	\$90.80		
Maine Town & City Managers Assn. Dues	\$123.89		
Aroostook Municipal Assn. Dues	\$40.00		
Maine & Aroostook Clerk Assn. Dues	\$90.00		
Maine Tax Collector & Treasurer Assn. Dues	\$60.00		
Town Manager Cell Phone Stipend	\$300.00		
Photocopier Expenses	\$736.84		
Supplies	\$1,107.71		
Equipment	\$336.32		
Training	\$1,521.51		
Yearly Independent Audit	\$8,500.00		
Meeting Moderators	\$200.00		
Mileage	\$2,049.96		
DocuSign Services	\$96.00		
Phone	\$1,767.81		
Internet	\$1,559.97		
Town Reports--Printing	\$900.00		
Postage & Postal Box Rental	\$1,586.77		
Nashville Office Expenses	\$78.00		
Nashville TRIO Yearly Fee	\$187.78		
Office Furniture--Ergonomic Chair	\$443.27		
IT Support & Repairs	\$1,200.00		
Harris Computer Systems/TRIO Yearly Fee	\$11,073.97		
Town Website & Email Maintenance	\$1,104.60		
Elections Payroll	\$936.90		
Elections Supplies & Elections Miscellaneous	\$160.97		
Misc Expenses	\$112.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$13,991.83</b>
<b>TOWN OFFICE STAFF</b>			
Appropriation		\$100,800.00	
Carried Forward		\$4,000.00	
Agent Fees		\$5,044.25	
Nashville Clerk Fees		\$5,400.00	
Town Manager/Treasurer	\$46,068.02		
Treasurer/Deputy Clerk	\$30,004.31		
Town Clerk	\$27,087.91		
<b>TO BE CARRIED FORWARD</b>			<b>\$12,084.01</b>

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<b>ASSESSING</b>			
Appropriation		\$8,870.00	
Carried Forward		\$460.00	
Lien Costs Collected		\$1,878.12	
Real Estate Assessing	\$6,250.00		
Personal Property Assessing	\$890.00		
Postage for Liens/Discharges	\$301.68		
Lien/Discharge Recording Fees	\$874.00		
Registry of Deeds Fees-Assessor's Copies	\$331.00		
<b>TO BE CARRIED FORWARD</b>			\$2,561.44
<b>TOWN HALL</b>			
Appropriation		\$19,740.00	
Carried Forward		\$3,360.00	
Town Hall Rental & Cleaning Deposit		\$780.00	
Table Rentals		\$110.00	
Access Point Luncheon Donations		\$12.00	
Donation for EV Charger Electricity Usage		\$300.00	
Select Bd. Emergency Approp. For Overage		\$1,541.77	
Payroll-Cleaning	\$2,458.09		
Payroll--Public Works	\$759.80		
Bottled Water	\$79.00		
Kitchen Water Test	\$155.00		
Generator Repairs	\$525.00		
Elevator Inspection & Maintenance	\$825.20		
Supplies	\$930.79		
Septic Pump-out	\$733.12		
Contracted Labor	\$800.00		
Trash Removal	\$780.00		
Fire Extinguisher Service & Kitchen Hood Inspection	\$205.00		
AED Supplies	\$157.78		
Electric	\$5,680.42		
Fuel Oil	\$6,992.30		
Furnace Labor & Repair	\$2,159.74		
Propane	\$27.73		
Repairs:			
Manager's Office Closet Supplies	\$54.94		
General Misc. Building Repairs	\$147.90		
Cast Iron Pipe Replacement-basement	\$1,880.08		
Equipment Purchase	\$79.95		
Book Room Supplies/Repairs	\$177.55		
Access Point Expenses	\$78.00		
Misc. Expenses	\$156.38		
			\$0.00
<b>PLANNING &amp; APPEALS BOARDS</b>			
Appropriation		\$615.00	
Carried Forward		\$485.00	
Planning & Appeals Board Secretary Stipend	\$500.00		
Training	\$170.00		
Advertising	\$190.00		
<b>TO BE CARRIED FORWARD</b>			\$240.00
<b>CODE ENFORCEMENT</b>			
Appropriation		\$9,200.00	
Carried Forward		\$12,900.00	

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<i>Code Enforcement Cont'd.</i>			
Building Permit Fees		\$2,450.00	
LPI Fees		\$900.00	
Fines		\$40.00	
CEO Payroll	\$8,942.62		
Health Officer Stipend	\$100.00		
Licensed Plumbing Inspector Pay (from LPI fees rec'd.)	\$900.00		
Mileage	\$109.80		
CEO Legal	\$440.00		
CEO Office Phone	\$452.53		
<b>TO BE CARRIED FORWARD</b>			\$14,545.05
<b>DISCOUNTS</b>			
Appropriation from BETE reimbursement		\$16,152.28	
Discounts	\$16,152.28		\$0.00
<b>ABATEMENTS</b>			
Appropriation from Overlay		\$2,000.00	
2024 Real Estate Abatements	\$1,552.96		
2025 Real Estate Abatements	\$432.22		\$14.82
<b>TO SURPLUS</b>			\$14.82
<b>ANNUAL DUES</b>			
Appropriation		\$2,430.00	
Maine Municipal Assn.	\$1,938.00		
Central Aroostook Chamber of Commerce	\$140.00		
Fort Kent Area Chamber of Commerce	\$100.00		
Central Aroostook Soil & Water	\$250.00		\$2.00
<b>TO SURPLUS</b>			\$2.00
<b>TAXATION</b>			
Real Estate Taxes Budgeted		\$1,055,801.00	
Personal Property Taxes Budgeted		\$100,564.00	
Overlay Commitment		\$10,176.00	
Real Estate Tax Commitment	\$1,055,800.85		
Personal Property Tax Commitment	\$100,563.34		
Overlay Appropriated for Abatements	\$2,000.00		\$8,176.81
<b>TO SURPLUS</b>			\$8,176.81
<b>INSURANCE &amp; BENEFITS</b>			
Appropriation		\$94,300.00	
Reimbursement/Dividend		\$861.00	
IRA Town Match-Routhier	\$1,498.38		
IRA Town Match-Poulin	\$1,771.12		
IRA Town Match-Rogers	\$1,004.38		
IRA Town Match-Mapley	\$70.96		
Property & Casualty Risk Pool	\$12,779.00		
Unemployment	\$2,459.00		
Workers Compensation	\$5,477.00		
Social Security-Employer Share	\$15,502.35		
Employee Health Insurance	\$42,564.39		
Income Protection Plan	\$1,791.79		
Paid Family Medical Leave-Employer Share	\$1,012.00		
Employee Bonuses from Dividends	\$275.00		
Volunteer Insurance	\$46.00		\$8,909.63
<b>TO BE CARRIED FORWARD</b>			\$8,909.63

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<b>GENERAL ASSISTANCE</b>			
Carried Forward		\$4,670.00	
GA Reimbursement		\$787.50	
Welfare Director Dues	\$40.00		
Training	\$25.00		
Advertising	\$128.00		
Funeral Assistance	\$1,125.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$4,139.50</b>
<b>COUNTY TAX</b>			
Appropriation--2/3 of 6 month budget		\$27,735.00	
Appropriation-12 month budget		\$209,707.00	
Expended	\$237,442.00		\$0.00
<b>MOTOR VEHICLE EXCISE TAX</b>			
Excise Taxes Collected		\$134,563.78	
2025 Road Reserve Appropriation	\$70,000.00		
Public Works Operating Expense Appropriation	\$25,000.00		
Online Excise Tax Error Correction	\$384.35		
Excise Tax Overpayment Refunded	\$118.08		
Nashville Excise Taxes Paid to Nashville Plt.	\$9,433.36		
<b>TO SURPLUS</b>			<b>\$29,627.99</b>
<b>FIRE DEPARTMENT</b>			
Appropriation		\$31,350.00	
Nashville Fire Protection		\$500.00	
Equipment Reserve for Pumper Repairs--STM 6/18/25		\$8,500.00	
Donations		\$441.00	
Payroll & Stipends	\$14,138.06		
Chief Cell Phone Stipend	\$302.97		
Emergency Management Director Stipend	\$200.00		
Accident Insurance	\$382.00		
FF Life Insurance	\$45.00		
Office Equipment	\$106.51		
Supplies	\$318.35		
Radios/Appliances	\$35.87		
Dues & Training	\$233.00		
Mileage	\$221.34		
FD Truck Bay Phone--pager system	\$399.92		
FD Office Phone	\$452.53		
State Police Call Service--911	\$1,404.50		
Diesel & Gas	\$351.24		
Tools & Equipment	\$264.98		
Equipment Testing & Repair	\$1,368.00		
Fire Extinguisher Testing	\$171.75		
Uniforms	\$183.94		
OSHA Supplies	\$12.09		
Vehicle Inspections	\$180.00		
2007 Sterling	\$9.90		
2005 Peterbilt Pumper	\$11,114.47		
Misc. Expenses	\$346.29		
<b>TO BE CARRIED FORWARD</b>			<b>\$8,548.29</b>
<b>ANIMAL CONTROL</b>			
Appropriation		\$1,910.00	
Carried Forward		\$815.00	

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<i>Animal Control Cont'd.</i>			
ACO Fees Collected		\$184.00	
State Dog Licensing Fees Collected		\$443.00	
State Dog Licensing Fees Expended	\$443.00		
ACO Stipend	\$1,100.00		
ACO Cell phone stipend	\$300.00		
Equipment & Supplies	\$193.76		
Postage	\$78.00		
ME Animal Control Assn. Dues	\$35.00		
Central Aroostook Human Society Dues	\$753.90		
<b>TO BE CARRIED FORWARD</b>			\$448.34
<b>CONTRACTED SERVICES</b>			
Appropriation		\$2,650.00	
Carried Forward		\$1,200.00	
Roof Snow Removal	\$400.00		
Grader Services: Hathaway/Country Club/Station/Mill	\$900.00		
<b>TO SURPLUS</b>			\$2,550.00
<b>PUBLIC WORKS &amp; ROADS</b>			
Appropriation		\$53,625.00	
Carried Forward		\$20,275.00	
Motor Vehicle Excise Tax Appropriation		\$25,000.00	
Equipment Reserve for Small Backhoe Bucket		\$2,569.00	
Nashville Plt. Plowing Fees-2024-2025 season		\$3,000.00	
Payroll-Director	\$53,747.65		
Payroll-Part Time Help	\$1,837.50		
Road Commissioner Stipend	\$450.00		
Maine Motor Transport Assn. Dues	\$25.00		
BLS Hearing Testing	\$500.00		
MMT Lab Testing	\$145.55		
Training	\$250.00		
PW Director Clothing Allowance	\$618.44		
PW Shop Phone	\$452.53		
Haydraulic Oil	\$458.88		
Gasses Tank Lease Renewal	\$104.98		
OSHA Supplies	\$83.29		
General Supplies	\$1,217.13		
Tools	\$557.56		
Contracted Services	\$427.50		
Mileage	\$216.96		
Advertising	\$190.00		
PW Director Cell Phone Stipend	\$300.00		
Grass seed/hay	\$115.00		
Fire Extinguisher Services	\$133.75		
Diesel	\$6,896.62		
Earth Materials	\$571.50		
Pavement-Cold Patch/Hot Mix	\$460.00		
Road Signs	\$60.32		
Winter Sand	\$3,575.00		
Winter Salt	\$2,978.81		
Equipment Rental	\$300.00		
Crane Hoist Inspection	\$675.00		
General Shop Repairs	\$35.99		
Sand Shed Repairs	\$87.93		
Vehicle Inspections	\$192.50		

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<i>Public Works &amp; Roads Cont'd.</i>			
Street Sweeper Maint.	\$550.05		
Equipment Repair	\$771.07		
2017 Intl. Plow/Dump Truck	\$796.14		
2018 1-Ton Dump Truck	\$3,230.18		
2020 Backhoe	\$321.12		
Small Backhoe Bucket Purchase	\$2,569.00		
Utility Trailer Repairs	\$260.93		
Misc. Expenses	\$174.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$18,131.12</b>
<b>AROOSTOOK VALLEY SOLID WASTE ASSN.</b>			
Appropriation		\$78,020.00	
Expended	\$78,019.24		
<b>TO SURPLUS</b>			<b>\$0.76</b>
<b>PORTAGE LAKE TRANSFER STATION</b>			
Appropriation		\$245.00	
Carried Forward		\$955.00	
Northeast Paving Lease Agreement		\$650.00	
Licensing Fee	\$395.00		
Annual Reporting Fee	\$204.00		
Mowing Discontinued Dump Site	\$400.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$851.00</b>
<b>CEMETERY</b>			
Appropriation		\$1,780.00	
Carried Forward		\$1,470.00	
Lot Sales & Burial Permits		\$1,320.00	
Open/Close Gravesites		\$1,200.00	
Payroll-Mowing	\$1,445.00		
Payroll-Public Works	\$890.80		
Supplies	\$214.02		
Flags	\$424.24		
Earth Materials	\$99.00		
Contracted Equipment	\$100.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$2,596.94</b>
<b>BEAUTIFICATION</b>			
Appropriation		\$980.00	
Carried Forward		\$420.00	
Old Flag Sales		\$17.50	
Main St. Flags	\$149.85		
Flower Barrels	\$179.41		
Christmas Lights Electricity	\$75.67		
Lights & Flags Display/Removal	\$156.08		
<b>TO BE CARRIED FORWARD</b>			<b>\$856.49</b>
<b>RECREATION DEPARTMENT</b>			
Carried Forward		\$1,198.00	
Ski Trail Maintenance	\$100.00		
Supplies-Ballfield	\$129.93		
Equipment/Uniforms	\$129.92		
<b>TO BE CARRIED FORWARD</b>			<b>\$838.15</b>

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<b>PARKS/ BEACH/ PAVILION</b>			
Appropriation		\$13,640.00	
Carried Forward		\$2,010.00	
State Gas Tax Reimbursement		\$94.09	
Pavilion Rental Revenue		\$860.00	
State Refund for Permit By Rule		\$320.00	
Payroll-Mowing	\$3,403.50		
Payroll-Public Works	\$786.00		
Tools	\$167.99		
Postage-Well Water Test	\$162.55		
Artesian Well Water Lab Tests	\$270.00		
Artesian Well Drinking Water State Fee	\$75.00		
Flags-Veteran's Park	\$176.21		
Equipment--Solar light for flagpole	\$142.99		
Supplies	\$407.81		
General Repairs	\$546.06		
Beach Toilet Rental	\$1,600.00		
Pavilion Toilet Rental	\$800.00		
Pavilion Electricity	\$253.22		
Earth Materials	\$558.00		
Asbestos Testing-Seaplane Base Interior	\$1,140.39		
Artesian Wellhouse Repairs	\$22.20		
Picnic Tables	\$157.13		
Weedwhacker	\$36.52		
Gas	\$1,103.99		
Lawnmower Expenses	\$419.91		
Seaplane Base Repairs Misc	\$1,175.00		
Misc.: Permit by Rule for Seaplane Base	\$322.00		
<b>TO BE CARRIED FORWARD</b>			<b>\$3,197.62</b>
<b>CAMPGROUND &amp; BOAT LANDING</b>			
Carried Forward		\$3,950.00	
Campground Lodging Fees		\$5,900.00	
Portage Lake Boat Excise Taxes		\$2,255.54	
Payroll--Mowing	\$544.00		
Payroll-Public Works	\$183.40		
PLA Grant Match (paid from boat excise)	\$1,000.00		
Boat Excise Tax Error Refund	\$5.00		
Campground License Fee	\$207.00		
Repairs	\$16.11		
Picnic Tables	\$157.14		
Supplies	\$9.68		
Septic Pumping--outhouse	\$250.00		
NACSB Permit	\$30.00		
Outhouse Repairs	\$250.00		
Electricity	\$853.54		
Earth Materials	\$198.00		
<b>PARTIAL TO SURPLUS AND PARTIAL CARRIED FORWARD</b>			<b>\$8,401.67</b>
<b>PORTAGE LAKE ORGANIZATIONS</b>			
Appropriations from Homestead Exemption Revenue		\$7,500.00	
Portage Lakers Snowmobile Club	\$2,500.00		
Portage Lakers ATV Club	\$2,500.00		
Portage Lake Historical Society	\$2,500.00		
			<b>\$0.00</b>

# 2025 EXPENSES and REVENUES BREAKDOWN

	EXPENDED	BUDGET/ REVENUES	REMAINDER
<b>SOCIAL SERVICES DONATIONS</b>			
Appropriation		\$3,311.00	
American Red Cross	\$500.00		
Aroostook County Action Program (ACAP)	\$156.00		
Aroostook Area Agency on Aging	\$300.00		
Ashland Food Pantry	\$577.50		
Catholic Charities of Maine	\$100.00		
Northern Maine Veterans' Cemetery	\$200.00		
LlfeFlight	\$359.00		
Shelter for the Homeless	\$718.00		
Martha & Mary Food Kitchen	\$100.00		
Maine Public Broadcasting Corp.	\$100.00		
Maine Families Aroostook	\$200.00		
<b>TO SURPLUS</b>			<b>\$0.50</b>
<b>PORTAGE LAKE SCHOOL DEPARTMENT</b>			
2025 Jan-December Commitment		\$581,878.00	
20% Ministerial School Lot Reserve Funds		\$12,213.22	
State Education Subsidy Received		\$79,756.67	
ARPA IDEA Education Grant		\$9,263.26	
School Board Payroll Appropriation		\$300.00	
2025 Commitment Expended	\$594,096.55		
Education Subsidy Expended	\$79,756.67		
IDEA Education Grant Expended	\$9,263.26		
School Board Payroll	\$225.00		
<b>TO SURPLUS</b>			<b>\$69.67</b>
<b>STREET LIGHTS</b>			
Appropriation		\$7,680.00	
Approp. from Surplus for Unexpected Rate Incr.-STM 11/202/2024		\$906.86	
Expended	\$8,586.86		
			<b>\$0.00</b>
<b>ASHLAND USER FEES</b>			
Appropriation		\$83,854.00	
Ashland Ambulance Service	\$61,854.00		
Ashland Library (Apprv. 8/6/25 STM)	\$8,000.00		
Ashland Recreation Department (Apprv. 8/6/25 STM)	\$14,000.00		
			<b>\$0.00</b>
<b>STATE REVENUES</b>			
Revenue Sharing		\$48,012.50	
Homestead Exemption Reimbursement		\$35,471.36	
Tree Growth Reimbursement		\$14,321.05	
BETE Reimbursement		\$58,123.00	
Homestead for Town Hall Improvement Reserve	\$7,094.28		
Homestead to Portage Organizations Expense Dept.	\$7,500.00		
Tree Growth for Revaluation Reserve	\$12,888.95		
BETE for Discounts	\$16,152.28		
BETE for Fire Dept Equipment Reserve	\$10,000.00		
BETE for Public Works Equipment Reserve	\$15,000.00		
<b>TO SURPLUS</b>			<b>\$87,292.40</b>
<b>TOTAL TO SURPLUS &amp; CARRIED FORWARD (NET INCOME)</b>			<b>\$228,076.03</b>
(Includes taxes committed but <i>not yet paid</i> as of 12/31/2025)			

# 2025 EXPENSES AND REVENUES SUMMARY

	Budget/ Appropriation	Forwarded Balance	Other Additions	Expended	To Be Carried Forward	To Surplus
General Administration	\$8,310.00	\$7,540.00	\$38,611.62	\$40,469.79	\$13,991.83	
Town Office Staff	\$100,800.00	\$4,000.00	\$10,444.25	\$103,160.24	\$12,084.01	
Assessing	\$8,870.00	\$460.00	\$1,878.12	\$8,646.68	\$2,561.44	
Town Hall	\$19,740.00	\$3,360.00	\$2,743.77	\$25,843.77		\$0.00
Planning & Appeals	\$615.00	\$485.00		\$860.00	\$240.00	
Code Enforcement	\$9,200.00	\$12,900.00	\$3,390.00	\$10,944.95	\$14,545.05	
Discounts	\$16,152.28			\$16,152.28		\$0.00
Abatements	\$2,000.00			\$1,985.18		\$14.82
Annual Dues	\$2,430.00			\$2,428.00		\$2.00
Taxation			\$1,166,541.00	\$1,158,364.19		\$8,176.81
Insurance & Benefits	\$94,300.00		\$861.00	\$86,251.37	\$8,909.63	
General Assistance		\$4,670.00	\$787.50	\$1,318.00	\$4,139.50	
County Tax	\$237,442.00			\$237,442.00		\$0.00
Motor Vehicle Excise			\$134,563.78	\$104,935.79	\$8,548.29	
Fire Department	\$31,350.00		\$9,441.00	\$32,242.71	\$448.34	
Animal Control	\$1,910.00	\$815.00	\$627.00	\$2,903.66		
Contracted Services	\$2,650.00	\$1,200.00		\$1,300.00		\$2,550.00
Public Works/Roads	\$53,625.00	\$20,275.00	\$30,569.00	\$86,337.88	\$18,131.12	
Aroostook Vly. Solid Waste	\$78,020.00			\$78,019.24		\$0.76
Portage Transfer Station	\$245.00	\$955.00	\$650.00	\$999.00	\$851.00	
Cemetery	\$1,780.00	\$1,470.00	\$2,520.00	\$3,173.06	\$2,596.94	
Beautification	\$980.00	\$420.00	\$17.50	\$561.01	\$856.49	
Recreation	\$1,198.00			\$359.85	\$838.15	
Parks/Beach/Pavilion	\$13,640.00	\$2,010.00	\$1,274.09	\$13,726.47	\$3,197.62	
Campground	\$3,950.00		\$8,155.54	\$3,703.87	\$8,401.67	
Snow/ATV/Historical Soc.	\$7,500.00			\$7,500.00		\$0.00
Social Services	\$3,311.00		\$101,233.15	\$3,310.50		\$0.50
Portage Lake School	\$582,178.00		\$906.86	\$683,341.48		\$69.67
Street Lights	\$7,680.00			\$8,586.86		\$0.00
Ashland User Fees	\$83,854.00			\$83,854.00		\$0.00
State Revenues & Reimburse.			\$155,927.91	\$68,635.51		\$87,292.40
	\$1,373,730.28	\$60,560.00	\$1,671,143.09	\$2,877,357.34	\$100,341.08	\$127,734.95

# 2025 GENERAL LEDGER ACCOUNTS

ALL ENDING BALANCES ARE AS OF 12/31/2025

## GENERAL CHECKING

Beginning balance 1/1/2025	\$74,199.73		
From Genl ICS Savings for Jan-Jun School Pmts.	\$288,410.06		
2025 Interest	\$134.42		
Deposits	2,055,270.88		
To General ICS Savings for Apr-June 2026 Schl. Pmts		\$152,843.26	
Checks/Withdrawals		\$2,055,730.00	

**CHECKBOOK BALANCE** \$209,441.83

**PETTY CASH** \$100.00

## MINISTERIAL SCHOOL LOT BANK ACCOUNT-NORSTATE

SHARE: Beginning Balance 1/1/2025	\$26.71		
Interest	\$2.87		
Bank Error Correction	\$3.32		
Interest Prior Years to CD		\$1.71	

**Share/Savings Ending Balance** \$31.19

RESERVE CD: Beginning Balance 1/1/2025	\$61,066.10		
Interest	\$2,396.36		
Interest from Share	\$1.71		

Bank Error Correction \$3.32

To FLEX for Opening Balance \$1,000.00

20% Expended for School Budget \$12,213.22

**CD Ending Balance** \$50,247.63

FLEX: Beginning Balance 12/19/25 \$1,000.00

Interest \$0.80

**FLEX Ending Balance** \$1,000.80

**BALANCE TOTAL MINISTERIAL SCHOOL LOT ACCOUNT** \$51,279.62

## CEMETERY PERPETUAL CARE--ACADIA FCU

PRIME SHARE: Beginning Balance 1/1/2025	\$25.59		
Interest	\$0.10		
Cemetery Lot Sales--Perpet Care Portion	\$500.00		

**Prime Share Ending Balance** \$525.69

SUPER SHARE: Beginning Balance 7/12/2025 \$13,323.29

Cemetery Lot Sales--Perpet Care Portion \$800.00

Interest \$36.31

Close & Transfer to 10-mo. CD \$14,159.60

**Super Share Ending Balance** \$0.00

10 MONTH CD: Beginning Balance 9/3/2025 \$14,159.60

Interest \$195.59

10 Month CD Ending Balance \$14,355.19

**BALANCE CEMETERY PERPETUAL CARE** \$14,880.88

## PUBLIC WORKS EQUIPMENT RESERVE -KATAHDIN

Equipment Res. CD: Beginning Balance 01/01/2025	\$64,352.44		
Interest	\$2,824.22		
2024 PW Equip. Res. Appropriation	\$10,000.00		

Backhoe Bucket for Cemetery \$2,569.00

Balance CD \$74,607.66

**BALANCE TOTAL PUBLIC WORKS EQUIPMENT RESERVE** \$74,607.66

## STUMPAGE RESERVE-ACADIA FCU

PRIME SHARE: Beginning Balance 1/1/2025	\$59.05		
Interest	\$0.12		

**Prime Share Ending Balance** \$59.17

SUPER SHARE: Beginning Balance 1/1/2025 \$223,029.94

Interest \$3,022.48

Stumpage Revenue \$24,932.38

Expended for General Admin. Operating Budget \$25,000.00

Transferred to Stumpage CD \$100,000.00

**Super Share Ending Balance** \$125,984.80

1-Year CD: Beginning Balance 1/1/2025 \$178,192.17

# 2025 GENERAL LEDGER ACCOUNTS

Stumpage 1-Year CD Cont'd.

Interest	\$7,927.43		
Deposit from Super Shares	\$100,000.00		
<b>1 Year CD Ending Balance</b>		\$286,119.60	
<b>BALANCE TOTAL STUMPAGE ACCOUNT</b>			\$412,163.57

**TOWN HALL IMPROVEMENTS RESERVE-COUNTY FCU**

SHARE: Beginning Balance 1/1/2025	\$14,245.53		
Interest	\$27.10		
To new 6-Mo. CD Acct 3/7/2025		\$14,267.04	
<b>Share Ending Balance</b>		\$5.59	
6 Month CD: Beginning Balance 3/7/2025	\$14,267.04		
Interest	\$552.25		
20% Homestead Exemption Appropriation	\$7,094.28		
<b>6-Mo. CD Ending Balance</b>		\$21,913.57	
<b>BALANCE TOWN HALL IMPROVEMENTS RESERVE</b>			\$21,919.16

**ROAD RESERVE -NORSTATE**

SHARE: Beginning Balance 1/1/2025	\$28.78		
Interest	\$0.00		
<b>Share Ending Balance</b>		\$28.78	
FLEX Savings Beginning Balance 1/1/2025	\$334,287.70		
Interest	\$9,918.28		
2025 Excise Tax Appropriation	\$70,000.00		
LRAP State Revenue	\$12,392.00		
Transferred to Open 3-Yr. CD		\$376,001.92	
<b>FLEX Savings Ending Balance</b>		\$50,596.06	
3-Yr. CD: Beginning Balance-12/19/25	\$376,001.92		
Interest	\$531.74		
<b>3-YR. CD Ending Balance</b>		\$376,533.66	
<b>BALANCE TOTAL ROAD RESERVE</b>			\$427,158.50

**FIRE DEPARTMENT EQUIPMENT RESERVE-NORSTATE**

SAVINGS: Beginning Balance 1/1/2025	\$10,066.95		
Interest	\$0.58		
2024 Appropriation To CD		\$10,000.00	
<b>Savings Ending Balance</b>		\$67.53	
1-yr. CD: Beginning Balance 1/1/2025	\$67,970.30		
2024 Appropriation from FD Savings	\$10,000.00		
Interest	\$3,108.81		
Penalty for Early Withdrawal		62.88	
Expended for Truck #2 Radiator Repairs		\$8,500.00	
<b>1-Yr. CD Ending Balance</b>		\$72,516.23	
FLEX Opening Balance--12/24/2025	\$10,000.00		
Interest	\$4.56		
<b>FLEX Ending Balance</b>		\$10,004.56	
<b>BALANCE TOTAL FIRE DEPARTMENT SAVINGS &amp; CD</b>			\$82,588.32

**GENERAL ICS SAVINGS-KATAHDIN**

Beginning Balance 1/1/2025	\$443,459.82		
From Checking-School Payments for Apr-Jun 2024	\$152,843.26		
Interest	\$7,503.26		
To Genl. Checking: 2024 SB Emergency Funds Amt		\$25,000.00	
Expended Ashland Recreation Approp. Per STM 8/6/2025		\$14,000.00	
Expended Ashland Library Approp. Per STM 8/6/2025		\$8,000.00	
To Genl. Checking for Jan-Jun 2025 School Pmts.		\$288,410.06	
<b>BALANCE</b>			\$268,396.28

**SILVICULTURE ICS RESERVE-KATAHDIN**

ICS SAVINGS: Beginning Balance 1/1/2025	\$202,021.44		
Interest	\$7,604.91		
Revenue from Stumpage Proceeds	\$36,235.15		
<b>BALANCE ICS SAVINGS</b>		\$245,861.50	
ICS CHECKING: Beginning & Ending Balance		\$50.00	

# 2025 GENERAL LEDGER ACCOUNTS

Silviculture ICS Reserve Cont'd.

**BALANCE TOTAL SILVICULTURE ACCOUNTS** \$245,911.50

**REVALUATION RESERVE-COUNTY FCU**

Share: Beginning Balance 1/1/2025	\$56,063.01		
Interest	\$107.59		
2025 Approp.--90% Tree Growth Reimbursemer	\$12,888.95		
To 6-mo CD		\$56,162.32	
Balance Revaluation Share			\$12,897.23
6-Mo CD Beginning Balance: 3/7/2025	\$56,162.32		
Interest	\$1,849.92		
Balance Revaluation 6-Mo. CD			\$58,012.24
<b>BALANCE TOTAL REVALUATION RESERVE</b>			<b>\$70,909.47</b>

**2026 TAX PRE-PAYMENTS**

Beginning Balance 1/1/2025	\$0.00		
Personal Property Prepayments Received	\$14.44		
Real Estate Prepayments Received	\$1,454.45		
<b>BALANCE</b>			<b>\$1,468.89</b>

**INSUFFICIENT FUNDS**

Customer Insufficient Funds Charges		\$310.00	
Payment Received for Insufficient Funds	\$0.00		
<b>BALANCE</b>			<b>\$310.00</b>

**HONOR ROLL**

Beginning Balance		\$0.00	
2025 State Veteran Exemption Reimbursement		\$499.00	
<b>BALANCE</b>			<b>\$499.00</b>

**SCHOLARSHIPS**

Beginning Balance 1/1/2025		\$2,000.00	
2025 Appropriation		\$1,000.00	
<b>BALANCE</b>			<b>\$3,000.00</b>

**NOTARY SERVICES**

Beginning Balance 1/1/2025		\$0.00	
C. Routhier Notary Fees Collected		\$30.00	
K. Mapley Notary Fees Collected		\$5.00	
S. Rogers Notary Fees Collected		\$35.00	
D. Hartman Notary Fees Collected		\$15.00	
Paid to Notary Pubics for services	\$85.00		
<b>BALANCE</b>			<b>\$0.00</b>

**MOTOR VEHICLE REGISTRATIONS**

Beginning Balance 1/1/2025		\$0.00	
Motor Vehicle Registration Fees Collected		\$27,688.50	
Motor Vehicle Title Fees Collected		\$1,716.00	
Motor Vehicle Sales Tax Collected		\$25,578.43	
Paid to State of Maine	\$54,982.93		
<b>BALANCE</b>			<b>\$0.00</b>

**IF&W REGISTRATIONS & LICENSES**

Beginning Balance 1/1/2025		\$0.00	
Hunting/Fishing License Fees Collected		\$2,529.25	
ATV Registration Fees Collected		\$6,509.00	
Snowmobile Registration Fees Collected		\$8,345.00	
Boat Registration Fees Collected		\$6,192.00	
RV Sales Tax Collected		\$7,694.05	
Paid to State of Maine	\$31,269.30		
<b>BALANCE</b>			<b>\$0.00</b>

**STATE PLUMBING FEE**

Beginning Balance 1/1/2025		\$0.00	
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# 2025 GENERAL LEDGER ACCOUNTS

State Plumbing Fee Cont'd.		
Plumbing Fees Collected	\$300.00	
DEP Surcharge Fees Collected	\$45.00	
Paid to State of Maine	\$345.00	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>NACSB</b>		
<hr/>		
Beginning Balance 1/1/2025		\$0.00
Septage Permit Fees Collected		\$2,235.00
Paid to NACSB	\$2,235.00	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>FEDERAL &amp; STATE WITHHOLDING TAX</b>		
<hr/>		
Beginning Balance 1/1/2025		\$0.00
Federal Income Tax Withheld		\$11,894.59
FICA Tax Withheld		\$31,100.80
State Income Tax Withheld		\$6,782.41
Paid to US Treasury	\$42,995.39	
Paid to State of Maine	\$6,782.41	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>CAMPGROUND LODGING TAX</b>		
<hr/>		
Beginning Balance 1/1/2025		\$0.00
Lodging Tax Collected		\$594.88
Paid to State of Maine	\$579.13	
<b>BALANCE</b>		<b>\$15.75</b>
<hr/>		
<b>SNOWMOBILE REGISTRATION FEE REIMBURSEMENT</b>		
<hr/>		
Beginning Balance 1/1/2025		\$0.00
Received from State of Maine		\$589.18
Paid to Portage Lakers Snowmobile Club	\$589.18	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>SNOWMOBILE TRAIL GRANT</b>		
<hr/>		
Received from ME Dept. of Conservation		\$39,962.95
Paid to Portage Lakers Snowmobile Club	\$39,962.95	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>SEAPLANE BASE IMPROVEMENTS</b>		
<hr/>		
Beginning Balance 1/1/2025		\$15,978.00
Aroostook PosTech--beam foundation	\$15,978.00	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>ATV TRAIL GRANT</b>		
<hr/>		
Received from ME Dept. of Conservation		\$23,487.51
Paid to Portage Lakers ATV Club	\$23,487.51	
<b>BALANCE</b>		<b>\$0.00</b>
<hr/>		
<b>SEPTIC GRANT</b>		
<hr/>		
Beginning Balance 1/1/2025		\$5,192.29
<b>BALANCE</b>		<b>\$5,192.29</b>
<hr/>		
<b>VITAL RESTORATIONS</b>		
<hr/>		
Beginning Balance 1/1/2025		\$3,236.72
Received--Certified Copies of Vital Records		\$750.00
<b>BALANCE</b>		<b>\$3,986.72</b>
<hr/>		
<b>TOWN HALL KITCHEN IMPROVEMENTS</b>		
<hr/>		
Beginning Balance 1/1/2025		\$1,027.74
<b>BALANCE</b>		<b>\$1,027.74</b>
<hr/>		
<b>FIRE DEPARTMENT DONATIONS</b>		
<hr/>		
Beginning Balance 1/1/2025		\$1,608.92
Fort Kent Holiday Shop w/ First Responder Donation	\$100.00	
<b>BALANCE</b>		<b>\$1,508.92</b>
<hr/>		

# 2025 GENERAL LEDGER ACCOUNTS

## LEGAL

Beginning Balance 1/1/2025		\$4,240.00	
Public Library Review	\$40.00		
Electronic Signature Policy	\$240.00		
Oak Point/Mosquito Brook Area Access Legal Review	\$1,520.00		
<b>BALANCE</b>			<b>\$2,440.00</b>

## GILBERT CYR MEMORIAL TREE FUND

Beginning & Ending Balance		\$350.33	
			<b>\$350.33</b>

## DESIGNATED SENIOR PARK

Beginning & Ending Balance		\$50.00	
			<b>\$50.00</b>

## TOURISM FUND

Beginning Balance 1/1/2025		\$3,599.24	
2025 Maine Tourism Assn. Dues	\$305.00		
<b>BALANCE</b>			<b>\$3,294.24</b>

## FIREWORKS FUND

Beginning Balance 1/1/2025		\$2,820.42	
Donations & Fund Raisers		\$4,391.34	
Central Maine Pyrotechnics 2025 Show	\$5,200.00		
<b>BALANCE</b>			<b>\$2,011.76</b>

## SUMMER ROUND-UP FESTIVAL

Beginning Balance 1/1/2025		\$1,872.97	
Registration Fees & Sales		\$587.00	
Supplies	\$163.44		
Whoopie Pie Fest Prizes	\$150.00		
<b>BALANCE</b>			<b>\$2,146.53</b>

## GENERAL LEDGER RESERVE ACCOUNTS SUMMARY

DESIGNATED MINISTERIAL SCHOOL LOT FUND	\$51,279.62
DESIGNATED CEMETERY PERPETUAL CARE	\$14,880.88
DESIGNATED PUBLIC WORKS EQUIPMENT	\$74,607.66
DESIGNATED TOWN HALL IMPROVEMENT RESERVE	\$21,919.16
DESIGNATED ROAD RESERVE	\$427,158.50
DESIGNATED FIRE DEPT RESERVE	\$72,583.76
DESIGNATED SILVICULTURE	\$245,911.50
DESIGNATED REVALUATION RESERVE	\$70,909.47
DESIGNATED STUMPAGE	\$412,163.57

## Undesignated Funds/Surplus

Beginning Balance 1/1/2025		\$528,377.42	
Net Income		\$228,076.03	
2025 SSA Acct. Correction--Software Error		\$3,049.04	
Acct. Corrections, net		\$0.35	
2025 Carried Forward Expense Appropriations	\$65,708.00		
2025 Initial Budget, Net	\$174,741.00		
Ashland Library Budget	\$8,000.00		
Ashland Rec. Budget	\$14,000.00		
2025 Scholarship Acct. Appropriation	\$1,000.00		
SB Emergency Approp. For Street Light Dept. Over.	\$906.86		
SB Emergency Approp. For Town Hall Dept. Over.	\$1,541.77		
FICA Correction	\$96.10		
<b>BALANCE</b>			<b>* \$493,507.49</b>

\* Undesignated Funds balance includes real estate and personal property taxes *not yet paid*  
 Undesignated Funds balance does *not* include reserve account balances

# 2025 GENERAL LEDGER ACCOUNTS

## Other Town Financial Information

### Portage Lake's Total Town Valuation per State of Maine Property Tax Division

Year	Valuation
2013	\$69,750,000
2014	\$69,950,000
2015	\$66,150,000
2016	\$69,650,000
2017	\$69,550,000
2018	\$66,150,000
2019	\$62,800,000
2020	\$64,650,000
2021	\$91,100,000
2023	\$76,400,000
2023	\$85,550,000
2024	\$97,200,000
2025	\$106,450,000

The State Valuation directly affects the amount we pay for our County Tax, and what % we get from the State for our share of Education Subsidy.

### Mil & Interest Rates by Year

YEAR	MIL RATE	INT. RATE
2012	17.75	7%
2013	15.40	7%
2014	14.00	7%
2015	13.25	7%
2016	13.20	7%
2017	12.95	7%
2018	14.95	8%
2019	13.75	9%
2020	13.03	8%
2021	13.25	6%
2023	12.75	4%
2023	13.95	8%
2024	14.99	8.5%
2025	15.39	7.5%
Average Mil Rate:	14.19	

Interest rates on unpaid taxes are adopted by the Town at the annual town meeting. Maximums are set by the Office of the Maine State Treasurer.

# 2025 GENERAL LEDGER SUMMARY

	Beginning Balance	Interest	Other Additions	Expended	Ending Balance
<b>ASSETS</b>					
General Checking	\$74,199.73	\$134.42	\$2,343,680.94	\$2,208,573.26	\$209,441.83
Ministerial School Lot Sav & CD	\$61,092.81	\$2,400.03	\$1,005.03	\$13,218.25	\$51,279.62
Cemetery Perpetual Care Savings	\$13,348.88	\$232.00	\$1,300.00		\$14,880.88
Public Works Equipment Reserve	\$64,352.44	\$2,824.22	\$10,000.00	\$2,569.00	\$74,607.66
Stumpage Savings & CD	\$401,281.16	\$10,950.03	\$24,932.38	\$25,000.00	\$412,163.57
Town Hall Improvement Reserve	\$14,245.53	\$579.35	\$7,094.28		\$21,919.16
Road Reserve Share & FLEX	\$334,316.48	\$10,450.02	\$82,392.00		\$427,158.50
Fire Dept. Equip. Res-CD & Savings	\$78,037.25	\$3,113.95	\$10,000.00	\$8,562.88	\$82,588.32
General ICS	\$443,459.82	\$7,503.26	\$152,843.26	\$335,410.06	\$268,396.28
Silviculture ICS & Checking	\$202,071.44	\$7,604.91	\$36,235.15	\$0.00	\$245,911.50
Revaluation Savings & CD	\$56,063.01	\$1,957.51	\$12,888.95		\$70,909.47
Insufficient Funds	\$0.00	\$0.00			\$310.00
Honor Roll	\$0.00		\$499.00		\$499.00
Scholarships	\$2,000.00		\$1,000.00	\$0.00	\$3,000.00
Motor Vehicle Registrations	\$0.00		\$54,982.93	\$54,982.93	\$0.00
IF&W Registrations & Licenses	\$0.00		\$31,269.30	\$31,269.30	\$0.00
State Plumbing Fee & Surcharge	\$0.00		\$345.00	\$345.00	\$0.00
NACSB	\$0.00		\$2,235.00	\$2,235.00	\$0.00
Federal & State Withholding Tax	\$0.00		\$49,777.80	\$49,777.80	\$0.00
Snowmobile Grant & Reimbursement	\$0.00		\$40,552.13	\$40,552.13	\$0.00
ATV Grant	\$0.00		\$23,487.51	\$23,487.51	\$0.00
Septic Grant	\$5,192.29				\$5,192.29
Vitals & Archives Restoration	\$3,236.72		\$750.00		\$3,986.72
T.H. Kitchen Improvements	\$1,027.74				\$1,027.74
Fire Dept. Donations	\$1,608.92			\$100.00	\$1,508.92
Legal	\$4,240.00			\$1,800.00	\$2,440.00
Gilbert Cyr Memorial Tree Fund	\$350.33				\$350.33
Senior Park Donations	\$50.00				\$50.00
Tourism Fund	\$3,599.24			\$305.00	\$3,294.24
Fireworks Fund	\$2,820.42		\$4,391.34	\$5,200.00	\$2,011.76
Summer Round-Up Festival	\$1,872.97		\$587.00	\$313.44	\$2,146.53
Designated Ministerial School Lot					\$51,279.62
Designated Cemetery Perpetual Care					\$14,880.88
Designated Public Works Equipment Reserve					\$74,607.66
Designated Town Hall Improvements Reserve					\$21,919.16
Designated Road Reserve					\$427,158.50
Designated Fire Department Equipment Reserve					\$72,583.76
Designated Silviculture					\$245,911.50
Designated Revaluation Reserve					\$70,909.47
Designated Stumpage					\$412,163.57
Undesignated/Surplus	\$528,377.42		\$231,125.42	\$265,993.73	\$493,507.97
<b>LIABILITIES</b>					
<b>DESIGNATED</b>					

# YEAR TO YEAR COMPARISONS

As of December 31 of each year

EXPENDED:	2023	2024	2025
General Administration	\$35,430.17	\$49,094.33	\$40,469.79
Town Officers	\$78,428.17	\$92,327.99	\$103,160.24
Assessing	\$7,378.34	\$8,413.48	\$8,646.68
Town Hall (less fuel & electric)	\$9,397.49	\$12,328.26	\$13,171.05
Fuel	\$5,752.52	\$6,686.60	\$6,992.30
Electricity	\$4,841.12	\$5,195.82	\$5,680.42
Planning & Appeals Boards	\$694.00	\$515.00	\$860.00
Code Enforcement	\$11,736.40	\$8,026.75	\$10,944.95
Discounts	\$13,886.52	\$16,116.36	\$16,152.28
Abatements	\$782.47	\$853.45	\$1,985.18
Annual Dues	\$2,377.00	\$2,442.00	\$2,428.00
Insurance	\$64,470.04	\$83,575.95	\$86,251.37
General Assistance	\$490.30	\$104.00	\$1,318.00
County Tax	\$131,788.17	\$208,916.00	\$237,442.00
Town Hall Improvements	\$49,163.00	\$6,850.00	\$0.00
Nashville Plt. Excise Taxes	\$9,950.29	\$9,338.33	\$9,433.36
<sup>^</sup> Fire Department	\$24,439.98	\$36,434.62	\$32,242.71
Animal Control	\$2,142.10	\$2,179.90	\$2,903.66
Contracted Services	\$876.00	\$3,050.00	\$1,300.00
Public Works (less sand & salt)	\$91,091.93	\$80,871.70	\$79,784.07
Winter Sand	\$5,355.00	\$3,575.00	\$3,575.00
Winter Salt	\$3,375.18	\$3,322.56	\$2,978.81
Ashland Transfer Station	\$57,380.58	\$75,649.32	\$78,019.24
Portage Lake Transfer Station	\$780.00	\$895.00	\$999.00
Cemetery	\$1,846.28	\$1,779.27	\$3,173.06
<sup>*</sup> Beautification	\$8,415.63	\$834.25	\$3,173.06
Recreation Dept.	\$224.04	\$136.66	\$359.85
Parks/Beach/Pavilion	\$12,425.18	\$14,421.11	\$13,726.47
Campground (less PLA approp.)	\$2,586.03	\$2,683.06	\$2,703.87
Portage Lake Association	\$1,000.00	\$1,000.00	\$1,000.00
P.L. Snowmobile Club	\$2,500.00	\$2,500.00	\$2,500.00
P.L. ATV Club	\$2,500.00	\$2,500.00	\$2,500.00
P.L. Historical Society	\$2,500.00	\$2,500.00	\$2,500.00
Social Services	\$3,041.50	\$3,168.25	\$3,310.50
Portage Lake School Commitment	\$538,613.02	\$576,819.98	\$594,096.55
Street Lights	\$6,463.02	\$7,262.07	\$8,586.86
Ashland User Fees	\$84,202.00	\$94,651.70	\$83,854.00
	\$1,278,323.47	\$1,427,018.77	\$1,468,222.33

\* 2023 Beautification expense includes purchase/install of 2 new town welcome signs

<sup>^</sup> 2025 FD Expense includes significant repairs to the 2020 Peterbilt, paid for from reserve acct.

# YEAR TO YEAR COMPARISONS

REVENUES:	2023	2024	2025
Tax Interest	\$2,659.37	\$3,379.23	\$4,277.19
Checking/Genl Savings Interest	\$4,429.99	\$5,301.48	\$7,637.68
Fax/Copies	\$100.00	\$179.75	\$138.75
Nashville Plt. Election & Office Fees	\$425.00	\$475.00	\$450.00
Bear Bait Permits	\$0.00	\$127.50	\$300.00
Agent Fees	\$4,044.75	\$5,028.00	\$5,044.25
Nashville Plt. Clerk Fees	\$4,900.00	\$5,200.00	\$5,400.00
Town Hall Rental & Deposit	\$992.40	\$1,325.00	\$780.00
Town Hall Table Rentals	\$250.00	\$250.00	\$110.00
Building Permits	\$1,202.50	\$620.00	\$2,450.00
LPI/Plumbing Permits	\$1,245.00	\$1,207.50	\$900.00
Insurance Dividends	\$1,040.00	\$3,409.77	\$861.00
Portage Lake Vehicle Excise Tax	\$114,365.62	\$114,578.64	\$125,130.42
Nashville Plt. Fire Dept. Fees	\$400.00	\$500.00	\$500.00
Dog License ACO Town Fees	\$118.00	\$151.00	\$184.00
Nashville Plt. Plowing Fees	\$4,625.00	\$1,875.00	\$3,000.00
Cemetery Lot Sales & Burial Permits	\$320.00	\$20.00	\$1,320.00
Pavilion Rental	\$380.00	\$440.00	\$860.00
Portage Lake Boat Excise Tax	\$1,979.00	\$2,176.25	\$2,255.54
Campground Rental Fee	\$2,540.00	\$3,507.00	\$5,900.00
Revenue Sharing	\$47,892.33	\$45,970.56	\$48,012.50
BETE Reimbursement	\$47,664.00	\$58,642.00	\$58,123.00
Homestead Reimbursement	\$32,859.00	\$37,744.96	\$35,471.36
Tree Growth Reimbursement	\$12,644.31	\$13,274.16	\$14,321.05
Veteran Exempt. Reimbursement	\$424.00	\$374.00	\$499.00
Education Subsidy/Grants-State	\$5,144.95	\$9,942.27	\$79,756.67
	\$292,645.22	\$315,699.07	\$403,682.41

## General Ledger Accounts Ending Balances

	2023	2024	2025
General Checking	\$123,070.56	\$74,199.73	\$209,441.83
ARPA Funds (closed 2023)	\$1,395.38	\$0.00	\$0.00
Ministerial School Lot Bank Acct.	\$58,030.49	\$61,092.81	\$51,279.62
Cemetery Perpetual Care	\$13,295.54	\$13,348.88	\$14,880.88
Public Works Equip Res. ICS	\$62,953.47	\$64,352.44	\$74,607.66
Stumpage Reserve Accounts	\$406,458.33	\$401,281.16	\$412,163.57
Town Hall Improvements Reserve	\$6,585.76	\$14,245.53	\$21,919.16
Road Reserve	\$317,699.16	\$334,316.48	\$427,158.50
Fire Dept. Equip. Reserve Savings	\$64,809.46	\$78,037.25	\$82,588.32
General ICS	\$444,372.10	\$443,459.82	\$268,396.28
Silviculture ICS	\$202,800.44	\$202,071.44	\$245,911.50
Revaluation Reserve	\$45,431.64	\$56,063.01	\$70,909.47
Scholarships	\$4,000.00	\$2,000.00	\$3,000.00
Septic Grant	\$4,567.29	\$5,192.29	\$5,192.29
Undesignated Funds (Surplus)	\$613,479.90	\$528,377.42	\$493,507.49
	\$2,368,949.52	\$2,278,038.26	\$2,380,956.57

TOWN OF PORTAGE LAKE, MAINE  
as of  
DECEMBER 31, 2025

TOWN OF PORTAGE LAKE, MAINE

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# FELCH & COMPANY, LLC

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## Independent Auditors' Report

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Portage Lake, Maine as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Portage Lake, Maine, as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Portage Lake, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Portage Lake, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

**Auditors' Responsibilities for the Audit of the Financial Statements (Continued)**

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Portage Lake, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Portage Lake, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on Pages I through IV and Schedules 1 and 2 and related notes be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Portage Lake, Maine's basic financial statements. The accompanying schedule of capital and noncapital outlays are presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2026 on our consideration of the Town of Portage Lake's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Portage Lake, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Portage Lake's internal control over financial reporting and compliance.

*Felch & Company LLC*

February 2, 2026

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2025

UNAUDITED

In accordance with generally accepted accounting principles, the management of the Town of Portage Lake presents the following narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2025. This narrative should be used in conjunction with the accompanying basic financial statements. This discussion and analysis includes comparative data from the current and the prior year.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Portage Lake exceeded its liabilities at the close of the most recent fiscal year by \$3,184,913. Of this amount, \$1,859,883 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the Town's fund designation and fiscal policies.
- The Town's total net position decreased by \$9,539.
- At the close of the current fiscal year, the Town of Portage Lake's governmental funds reported a combined ending fund balance of \$1,906,608. Operations increased the fund balance by \$136,758.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Town's assets, liabilities, and deferred inflows and outflows of resources with the difference between these classifications reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* presents information showing how the Town's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g. uncollected taxes). Both the Statement of Net Position and the Statement of Activities are prepared using the accrual basis of accounting as opposed to the modified accrual basis used in prior reporting models.

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds. Some funds are required to be established by state law and by debt covenants. The Town's general fund is reported as a major fund. These statements present the Town's financial position and results of operations using a short-term view and show how money flows into and out of the funds with balances left at year-end available for spending. These funds are reported using the *modified accrual* method of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2025

UNAUDITED

REPORTING THE TOWN'S MOST SIGNIFICANT FUNDS (Continued)

Fund Financial Statements (Continued)

Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. By comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide statements, readers may better understand the long-term effect of the government's near-term financing decisions. The relationships or differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds are detailed in a reconciliation following the fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS

The Town's net position is \$3,184,913. The largest portion of the Town's net position consists of cash and short-term investments, (\$2,129,237) and capital assets (\$1,240,305, net of depreciation). The Town uses these assets to provide service to citizens. The following is a summary of net position of the Town:

	<u>2025</u>	<u>2024</u>
Current assets	\$2,194,585	\$2,032,001
Capital assets, net of depreciation	<u>1,240,305</u>	<u>1,378,602</u>
Total Assets	<u>3,434,890</u>	<u>3,410,603</u>
Current liabilities	<u>249,977</u>	<u>216,151</u>
Net Position:		
Net investment in capital assets	1,240,305	1,378,602
Restricted	84,725	93,196
Unrestricted	<u>1,859,883</u>	<u>1,722,654</u>
Total Net Position	<u>\$3,184,913</u>	<u>\$3,194,452</u>

Net position decreased from the normal operations of the Town. The Town reports the School Department's cash balance as due to the School Department instead of the actual revenues and expenditures of the school department and fund balance.

Governmental Activities

Net position from operations used by governmental activities was \$9,539 in 2025 and \$173,639 in 2024. General revenues increased by approximately \$123,131 from 2024. The majority of this difference was due to stumpage revenue received in 2025 and an increase in property taxes and related reimbursements.

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2025

UNAUDITED

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS (Continued)

The following is a summary of the governmental activity for the years ended December 31, 2025 and December 31, 2024.

CHANGE IN NET POSITION

	<u>2025</u>	<u>2024</u>
<u>REVENUES:</u>		
General Revenues:		
Property taxes and related reimbursements	\$1,230,807	\$1,193,801
Federal and state aid not restricted	48,013	45,971
Excise taxes	126,879	116,651
Miscellaneous revenues	<u>148,248</u>	<u>74,393</u>
Total General Revenues	<u>1,553,947</u>	<u>1,430,816</u>
Program Revenues:		
Operating grants and contributions	200,423	115,628
Charges for services	<u>20,893</u>	<u>20,541</u>
Total Program Revenues	<u>221,316</u>	<u>136,169</u>
Total Revenues	<u>1,775,263</u>	<u>1,566,985</u>
<u>EXPENSES:</u>		
General Government	286,636	288,246
Education	683,341	596,770
Highway Department	118,774	121,955
Public Safety	56,674	61,378
Recreation	21,490	22,850
County tax	237,442	208,916
Solid Waste District	78,019	75,649
Ashland Facilities	83,854	94,652
Road Improvement	73,788	151,802
Other	<u>144,784</u>	<u>118,406</u>
Total Expenses	<u>1,784,802</u>	<u>1,740,624</u>
TOTAL CHANGE IN NET POSITION FROM OPERATIONS	(9,539)	(173,639)
NET POSITION – January 1	<u>3,194,452</u>	<u>3,368,091</u>
NET POSITION – December 31	<u>\$3,184,913</u>	<u>\$3,194,452</u>

GOVERNMENT FUND FINANCIAL ANALYSIS

The focus of the Town of Portage Lake's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Town of Portage Lake, Maine

Management's Discussion and Analysis  
For the Year Ended December 31, 2025

UNAUDITED

GOVERNMENT FUND FINANCIAL ANALYSIS (Continued)

At the end of the year, the Town of Portage Lake's governmental funds reported a fund balance of \$1,906,608. Approximately 71% of this fund balance represented selectpersons' assigned fund balance and 4% is restricted for future expenditures. The remaining fund balance is unassigned and is available for new spending.

CAPITAL ASSETS

The Town of Portage Lake's investment in capital assets for its governmental activities as of December 31, 2025 amounted to \$1,240,305, net of depreciation and related long-term debt. This investment in capital assets includes land, buildings, equipment and infrastructure. All balances are at historical cost or estimated value at time of purchase. Infrastructure assets such as roads, bridges, and networks are capitalized if the cost exceeds \$25,000. The Town of Portage Lake had a net decrease in the investment of capital assets for 2025 of \$138,297. The detail of capital assets at the end of 2025 and 2024, net of accumulated depreciation is as follows:

	<u>2025</u>	<u>2024</u>
Land	\$ 71,930	\$ 71,930
Buildings and improvements	252,467	246,915
Vehicles	21,600	26,400
Equipment	298,955	354,350
Infrastructure	<u>595,353</u>	<u>679,007</u>
Total capital assets, net of depreciation	<u>\$1,240,305</u>	<u>\$1,378,602</u>

During 2025, the Town made some improvements to the Seaplane Base building.

Additional information on the Town of Portage Lake's capital assets can be found in Note 4 of this report.

GENERAL BUDGETARY ANALYSIS

The Town amended the budget for an unexpected repair expense in the fire department and the Ashland Library and Recreation center fees. During 2025, the actual budgetary revenues of \$1,587,232 were higher than budgeted revenues of \$1,427,801. Actual budgetary expenditures from operations of \$1,442,496 were lower than budgeted expenditures of \$1,534,720. Net other sources resulted in another \$15,978 from reserves, leaving the Town with net revenues over expenditures of \$128,758.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager, at the Town Office in Portage Lake, P.O. Box 255, Portage Lake, Maine 04768.

TOWN OF PORTAGE LAKE, MAINE

Exhibit A

Statement of Net Position  
as of December 31, 2025

	Governmental <u>Activities</u>
<u>ASSETS</u>	
CURRENT ASSETS	
Cash and temporary investments (Notes 1 and 2)	\$ 2,129,237
Uncollected taxes	56,196
Other receivables	<u>9,152</u>
Total current assets	<u>2,194,585</u>
NONCURRENT ASSETS	
Capital assets (Note 4)	
Nondepreciable - Land	71,930
Depreciable, net of accumulated depreciation	<u>1,168,375</u>
Total noncurrent assets	<u>1,240,305</u>
Total assets	<u>3,434,890</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
Accounts payable	96
Due to school department	<u>249,881</u>
Total current liabilities	<u>249,977</u>
<u>NET POSITION</u>	
Net investment in capital assets	1,240,305
Restricted	84,725
Unrestricted	<u>1,859,883</u>
Total net position	<u>\$ 3,184,913</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE

Exhibit B

Statement of Activities  
For the Year Ended December 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Primary Government				
Governmental Activities:				
Education	\$ 683,341	\$ -	\$ 89,020	\$ (594,321)
General government	286,636	11,133	-	(275,503)
Protection	56,674	-	-	(56,674)
Highway department	118,774	3,000	12,392	(103,382)
Recreation	21,490	6,760	-	(14,730)
County tax	237,442	-	-	(237,442)
Solid waste district	78,019	-	-	(78,019)
Ashland facilities	83,854	-	-	(83,854)
Street lights	8,587	-	-	(8,587)
Road improvements	73,788	-	-	(73,788)
Pass-through grants	99,011	-	99,011	-
Code enforcement	10,945	-	-	(10,945)
Other	26,241	-	-	(26,241)
Total governmental activities	<u>\$ 1,784,802</u>	<u>\$ 20,893</u>	<u>\$ 200,423</u>	<u>(1,563,486)</u>
General revenues:				
Taxes				
Property taxes, levied for general purposes				1,156,364
Discounts and abatements				(18,137)
Homestead and BETE reimbursements				92,580
Excise				126,879
Federal and state aid not restricted to specific purposes				48,013
Interest and lien income				53,842
Stumpage				61,168
Miscellaneous revenues				33,238
Subtotal, general revenues				<u>1,553,947</u>
CHANGE IN NET POSITION				(9,539)
NET POSITION - JANUARY 1				<u>3,194,452</u>
NET POSITION - DECEMBER 31				<u>\$ 3,184,913</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF PORTAGE LAKE, MAINE

Exhibit C

Balance Sheet  
Governmental Funds  
as of December 31, 2025

	<u>General Fund</u>	<u>Non-Major Funds</u>	
	<u>Town</u>		<u>Total</u>
<u>ASSETS</u>			
Cash and temporary investments (Notes 1 and 2)	\$ 2,124,045	\$ 5,192	\$2,129,237
Uncollected taxes	56,196	-	56,196
Other receivables	<u>9,152</u>	<u>-</u>	<u>9,152</u>
 Total assets	 <u>\$ 2,189,393</u>	 <u>\$ 5,192</u>	 <u>\$2,194,585</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 96	\$ -	\$ 96
Due to school department	<u>249,881</u>	<u>-</u>	<u>249,881</u>
	<u>249,977</u>	<u>-</u>	<u>249,977</u>
 Deferred Inflows of Resources (Note 1)	 <u>38,000</u>	 <u>-</u>	 <u>38,000</u>
Fund balances:			
Restricted	79,533	5,192	84,725
Assigned	1,357,225	-	1,357,225
Unassigned	<u>464,658</u>	<u>-</u>	<u>464,658</u>
Total fund balances	<u>1,901,416</u>	<u>5,192</u>	<u>1,906,608</u>
 Total liabilities and fund balances	 <u>\$ 2,189,393</u>	 <u>\$ 5,192</u>	 <u>\$2,194,585</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE

Exhibit D

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Funds  
 For the Year Ended December 31, 2025

	<u>General Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
	<u>Town</u>		
REVENUES			
Property taxes	\$ 1,164,364	\$ -	\$1,164,364
Homestead and BETE reimbursements	92,580	-	92,580
Discounts and abatements	(18,137)	-	(18,137)
Federal assistance	9,263	-	9,263
State assistance			
Education subsidy	79,757	-	79,757
Revenue sharing	48,013	-	48,013
Tree growth reimbursement	14,321	-	14,321
Stumpage	61,168	-	61,168
LRAP grant	12,392	-	12,392
State grants	-	99,011	99,011
Excise taxes	126,879	-	126,879
Other revenues	<u>93,652</u>	<u>-</u>	<u>93,652</u>
TOTAL REVENUES	<u>1,684,252</u>	<u>99,011</u>	<u>1,783,263</u>
EXPENDITURES			
Education	683,341	-	683,341
General government	266,421	-	266,421
Protection	32,243	-	32,243
Highway department	87,638	-	87,638
Recreation	32,763	-	32,763
Street lights	8,587	-	8,587
County tax	237,442	-	237,442
Solid waste district	78,019	-	78,019
Ashland facilities	83,854	-	83,854
Grants	-	99,011	99,011
Code Enforcement	10,945	-	10,945
Other	<u>26,241</u>	<u>-</u>	<u>26,241</u>
TOTAL EXPENDITURES	<u>1,547,494</u>	<u>99,011</u>	<u>1,646,505</u>
EXCESS OF REVENUES OVER EXPENDITURES	136,758	-	136,758
FUND BALANCE - JANUARY 1	<u>1,764,658</u>	<u>5,192</u>	<u>1,769,850</u>
FUND BALANCE - DECEMBER 31	<u>\$ 1,901,416</u>	<u>\$ 5,192</u>	<u>\$1,906,608</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE

Exhibit E

Reconciliation of the Governmental Funds Balance Sheet  
with the Statement of Net Position  
December 31, 2025

Total fund balance - governmental funds (Exhibit C)		\$1,906,608
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:		
The cost of capital assets are	\$ 2,917,324	
Accumulated depreciation is	<u>(1,677,019)</u>	
		1,240,305
Deferred inflows in governmental funds are not expected to be available to be used as current financial resources but are available for governmental activities:		
Deferred inflows of resources - property taxes		<u>38,000</u>
Total net position - governmental activities (Exhibit A)		<u>\$3,184,913</u>

*The accompanying notes are an integral part of this financial statement.*

TOWN OF PORTAGE LAKE, MAINE

Exhibit F

Reconciliation of the Governmental Funds Statement of Revenues,  
Expenditures and Changes in Fund Balances with the  
Government-Wide Statement of Activities  
For the Year Ended December 31, 2025

Total net change in fund balances - governmental funds (Exhibit D) \$ 136,758

Amounts reported for governmental activities in the statement of activities  
are different because:

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays in the period:

Depreciation expense	(155,450)
Capital asset addition	17,153

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in deferred inflows - deferred property taxes	<u>(8,000)</u>
--	----------------

Change in net position of governmental activities (Exhibit B) \$ (9,539)

# TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

## (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Portage Lake, Maine was incorporated in 1909 under the laws of the State of Maine. The Town operates under a selectperson-town meeting form of government and provides the following services: Public safety, public works, health/social services, education, improvements, planning/zoning and general administrative services.

In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The criteria for including a potential component unit within the reporting entity is that of manifestation of oversight responsibility and financial interdependency. There are no entities that are controlled by or dependent on the Town.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The authority establishing the standards for governmental accounting principles is the Governmental Accounting Standards Board.

The Town of Portage Lake's basic financial statements include government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. These statements distinguish between those activities of the Town that are governmental and those that are considered business-type activities. The Town currently has no business-type activities.

The statement of net position presents the financial condition of the governmental activities of the Town at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each department or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the department, grants and contributions that are restricted to meeting the operational or capital requirements of a particular department and interest earned on grants that is required to be used to support a particular department. Revenues that are not classified as program revenues are presented as general revenues of the Town, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenue of the Town.

Fund Financial Statements – During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The General Fund is reported as a major fund by the Town.

### Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets and account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions. The various funds are summarized by type in the financial statements.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed.

General Fund – The general fund accounts for financial resources in use for general types of operations. This is a budgeted fund, and any fund balances are considered as resources available for use. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income.

Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included in the statement of net position.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, together with fiduciary funds, are prepared using the accrual basis of accounting.

Governmental funds use the modified accrual basis of accounting. On the accrual basis of accounting, expenses are recognized at the time they are incurred. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within 60 days of fiscal year-end. Licenses and permits, charges for services, fines and forfeits and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes and investment earnings are recorded when they become both measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for expenditures for debt service, prepaid expenses and other long-term obligations, which are recognized when paid.

Nonexchange transactions, in that the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

Formal budgetary accounting is employed as a management control for all funds of the Town. Annual operating budgets are adopted each year through the passage of an annual budget ordinance and amended as required for the General Fund. In accordance with generally accepted accounting principles, these budgets use the same accounting basis to reflect actual revenues and expenditures. Budgets for the Special Revenue Funds, if applicable, are made on a project basis, sometimes spanning over more than one fiscal year. Budgetary control is exercised at the departmental level or by project. All unencumbered budget appropriations, except reserve budgets, lapse at the end of each fiscal year.

The general operating fund is legally required to be budgeted and appropriated. The major document prepared is the tax budget, which separates these funds by function and estimated appropriation needed to fund each function. The tax budget demonstrates a need for existing or increased tax rates. This budget is approved by an annual town meeting and may be amended during the year if projected increases or decreases in revenues or expenditures are identified by the Town. The amounts reported as the original budget amounts in the budgetary statements (Schedule 1) reflect the amounts in the legally adopted budget. Changes, if any, are reflected in the final budget column.

Cash and Temporary Investments

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash. Earnings from these investments are reported by the applicable funds. The Town's policy is to invest in regional banks and federal securities and to insure the funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

Monies for all funds are pooled and individual funds are maintained through the Town's accounting records to allow proper segregation of cash for each fund.

Some of the cash is in Certificates of Deposit. They range from 6-month to 4-year certificates with rates up to 4.26%.

Compensated Absences

The Town employees are granted paid time off, vacation and sick leave in varying amounts. Paid time off is maximized at 40 hours. Earned vacation time is intended to be used within the year earned. Unused vacation is subject to approval of the selectpersons as to whether it is paid or transferred to the next year. Accumulated sick leave is not payable to employees upon termination or retirement.

Property Taxes

Property taxes are levied as of April 1, committed for collection in July, and are due and payable on or before September. It is the Town's policy to allow a 2% discount on any property taxes paid within 30 days of mailing. The Town charges interest of 7.5% on unpaid taxes 60 days after the date of tax commitment. Property taxes levied on April 1 are used to finance the operations of the Town for the calendar budget year beginning January 1. In accordance with Maine law, taxes not collected within eight months following the date of the commitment are secured by liens. Property tax revenues are recognized in the fiscal year for which the items have been levied, in conformity with the policy of other local governments in Maine.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

The Town has adopted the standard established by Generally Accepted Accounting Principles regarding the recognition of property taxes. The criterion for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount that will be collected of current and past due taxes during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, an account for deferred inflow of resources has been established on the balance sheet for the taxes considered collectible but not available for current liabilities.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by any proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. The Town maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Infrastructure assets have a separate threshold for capitalization of \$25,000.

Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>
Buildings and Improvements	20-50 years
Furniture and Equipment	5-20 years
Vehicles	5-10 years
Infrastructure	15-100 years

Accounts Payable, Accrued Expenses and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Net Position

Net position represents the difference between assets, liabilities and deferred inflows and outflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, restricted net position is applied first.

Fund Balance Classifications

Generally accepted accounting principles require fund balance to be classified as Nonspendable, Restricted or Unrestricted. Unrestricted is then determined to be Committed, Assigned, or Unassigned by the Town's management. The Town considers expenditures that are incurred for purposes where restricted and unrestricted fund balances are available, to be expended in the following order – Restricted, Committed, Assigned and Unassigned. In the 2025 fiscal year there were no nonspendable funds.

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

Restricted Fund Balance

Restricted fund balances are restricted due to external contributors that have donated the funds to the Town. These contributors have placed restrictions on how or when the Town can use the funds.

Committed Fund Balance

Funds that have been set aside for specific purposes which require formal action (such as a Town vote) in order for these funds to be released.

Assigned Fund Balance

Funds assigned by the authority of the Town Selectpersons for which they intend to use them for specific purposes. These assignments are recommended in the proposed budget which then gets voted on by the Town's people. If the budget is approved, the funds are then assigned for a specific purpose. The Selectpersons do not need a Town vote to release these funds.

Unassigned Fund Balance

The remaining fund balance that is not restricted, committed or assigned is considered unassigned. These funds are spendable funds in the ordinary course of government operations.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(2) CASH AND TEMPORARY INVESTMENTS

Deposits with financial institutions are subject to custodial risk, which is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in regional banks and to insure the funds to as great a degree as possible. As of December 31, 2025, the Town's deposits with financial institutions (including certificates of deposits) amounted to \$2,190,849, of which \$2,013,804 were fully insured or collateralized while \$177,045 were not insured or collateralized.

(3) JOINT VENTURES

Northwestern Aroostook County Septage Board

The Northwestern Aroostook County Septage Board is owned jointly by the Towns of Portage Lake, Ashland, Masardis, the Plantations of Township 9 Range 6, Garfield, Nashville and the Unorganized Territories of Aroostook County, Township 11 Range 4, and Township 10 Range 4. As of December 31, 2025, the Town of Portage Lake owned 32.2% of this facility. A summary of the facility's most recent audited activity for 2024 is as follows:

	2024 (audited) <u>Amount</u>
Total Assets	\$49,559
Total Liabilities	_____
Total Net Position	<u>\$49,559</u>
Total Revenues	\$ 4,354
Less Total Expenditures	(4,794)
(Decrease) in Net Position	<u>\$ (440)</u>

TOWN OF PORTAGE LAKE, MAINE

Notes to the Financial Statements  
December 31, 2025

(4) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance January 1, 2025	Additions	Retirements	Balance December 31, 2025
<u>Governmental Activities</u>				
Land	\$ 71,930	\$ -	\$ -	\$ 71,930
Buildings and improvements	466,909	17,153	-	484,062
Vehicles	53,000	-	-	53,000
Equipment	847,447	-	-	847,447
Infrastructure	<u>1,460,885</u>	<u>-</u>	<u>-</u>	<u>1,460,885</u>
Totals at historical cost	<u>2,900,171</u>	<u>17,153</u>	<u>-</u>	<u>2,917,324</u>
Less accumulated depreciation for:				
Buildings and improvements	219,994	11,601	-	231,595
Vehicles	26,600	4,800	-	31,400
Equipment	493,097	55,395	-	548,492
Infrastructure	<u>781,878</u>	<u>83,654</u>	<u>-</u>	<u>865,532</u>
	<u>1,521,569</u>	<u>155,450</u>	<u>-</u>	<u>1,677,019</u>
Governmental activities capital assets, net	<u>\$1,378,602</u>	<u>\$(138,297)</u>	<u>\$ -</u>	<u>\$1,240,305</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 20,215
Highway Department	31,136
Protection	24,431
Roads	73,788
Recreation	<u>5,880</u>
	<u>\$155,450</u>

(5) SCHOOL DEPARTMENT

The Portage Lake School Department is not included in the financial statements. Information regarding the school department can be obtained through the school's separately audited financial statements. Revenues the Town receives on the school department's behalf are included in the Town's financial statement as well as the Town's appropriation and pass through grants and funding as the Town's expenditures. Any additional cash in the Town and School Department's name is listed as due to the School Department.

(6) RISKS AND UNCERTAINTIES

The Town is exposed to various risks of loss related to town officials, town council liability, torts, theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. Additional risks include, but are not limited to, global military conflicts, the oil and gas market, supply chain issues, and inflation. The Town purchases insurance for risks of loss that it deems feasible.

During the year, the Town became aware of an issue requiring a restoration plan for wetlands owned by the Town. At this time the potential cost to the Town is unknown.

(7) SUBSEQUENT EVENTS

Management has reviewed subsequent events through February 2, 2026, the date that these financial statements were available to be issued and determined that no additional adjustments or disclosures are required in order for these financial statements to be fairly stated.

TOWN OF PORTAGE LAKE, MAINE

Schedule 1

Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2025

	General Fund		
	Budgeted Amounts		Actual (Budgetary) Basis
	Original	Final	
<b>REVENUES</b>			
Property taxes	\$ 1,156,364	\$ 1,156,364	\$ 1,156,364
Homestead exemption	33,958	33,958	33,958
BETE reimbursement	58,099	58,099	58,123
Discounts and abatements	(18,350)	(18,350)	(18,137)
State assistance			
Revenue sharing	46,730	46,730	48,013
Other revenues	151,000	151,000	308,911
<b>TOTAL REVENUES</b>	<u>1,427,801</u>	<u>1,427,801</u>	<u>1,587,232</u>
<b>EXPENDITURES</b>			
Education	599,460	599,460	594,321
General government	275,910	275,910	266,421
Protection	31,350	39,850	32,243
Highway department	105,550	105,550	87,638
Recreation	20,798	20,798	16,785
Street lights	7,680	7,680	8,587
County tax	237,442	237,442	237,442
Solid waste district	79,220	79,220	78,019
Ashland ambulance	61,854	61,854	61,854
Code enforcement	22,100	22,100	10,945
Other	62,856	84,856	48,241
<b>TOTAL EXPENDITURES</b>	<u>1,504,220</u>	<u>1,534,720</u>	<u>1,442,496</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FROM OPERATIONS</b>	<u>(76,419)</u>	<u>(106,919)</u>	<u>144,736</u>
<b>OTHER SOURCES (USES)</b>			
Expenditures from reserves	-	-	(15,978)
From surplus	92,708	114,708	-
Transfer to reserves	(96,000)	(96,000)	-
Transfer from reserves	41,800	50,300	-
<b>TOTAL OTHER SOURCES (USES)</b>	<u>38,508</u>	<u>69,008</u>	<u>(15,978)</u>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ (37,911)</u>	<u>\$ (37,911)</u>	<u>128,758</u>
<b>FUND BALANCE - JANUARY 1</b>			<u>1,810,658</u>
<b>FUND BALANCE - DECEMBER 31</b>			<u>\$ 1,939,416</u>

TOWN OF PORTAGE LAKE, MAINE

Schedule 2

Reconciliation of the Governmental Funds Statements with the  
Budgetary Comparison Schedule for the General Fund  
For the Year Ended December 31, 2025

Budgetary comparison - fund balance (Schedule 1)	\$ 1,939,416
Amounts reported for the governmental funds - fund balance (Exhibit C) differed from the budgetary basis - fund balance (Schedule 1) as follows:	
Deferred taxes reported on the modified accrual basis are expected to be unavailable within the 60 days after year end	<u>(38,000)</u>
Governmental funds - fund balance (Exhibit C)	<u>\$ 1,901,416</u>
Amounts reported for the governmental funds statement of revenues, expenditures and changes in fund balance (Exhibit D) differed with the budgetary basis of accounting as presented on Schedule 1 as follows:	
Total net change in fund balance - budgetary basis (Schedule 1)	\$ 128,758
Adjustments to reconcile net change in fund balance budgetary basis to net change in fund balance - governmental funds (Exhibit D):	
Change in deferred inflows of resources from unavailable revenue	<u>8,000</u>
Total net change in fund balance - governmental funds (Exhibit D)	<u>\$ 136,758</u>

TOWN OF PORTAGE LAKE, MAINE

Schedule 3

Schedule of Capital and Noncapital Outlays - General Fund  
For the Year Ended December 31, 2025

	<u>Balances January 1</u>	<u>Receipts</u>	<u>Total Available</u>	<u>Expendi- tures</u>	<u>Balances December 31</u>
Restricted for subsequent years' expenditures:					
Ministerial Fund	\$ 61,092	\$ 2,400	\$ 63,492	\$ 12,213	\$ 51,279
Cemetery Perpetual Care	13,349	1,532	14,881	-	14,881
Other	<u>13,563</u>	<u>5,733</u>	<u>19,296</u>	<u>5,923</u>	<u>13,373</u>
<b>TOTAL</b>	<u>\$ 88,004</u>	<u>\$ 9,665</u>	<u>\$ 97,669</u>	<u>\$ 18,136</u>	<u>\$ 79,533</u>
Assigned for subsequent years' expenditures:					
Scholarships	\$ 2,000	\$ 1,000	\$ 3,000	\$ -	\$ 3,000
Road Project	334,316	92,842	427,158	-	427,158
Equipment Reserve	74,352	17,825	92,177	2,569	89,608
Fire Truck	78,037	13,051	91,088	8,500	82,588
Stumpage	401,281	35,883	437,164	25,000	412,164
Seaplane Base	15,978	-	15,978	15,978	-
Silviculture	202,071	43,840	245,911	-	245,911
Town Revaluation	56,063	14,846	70,909	-	70,909
Other	<u>19,515</u>	<u>8,172</u>	<u>27,687</u>	<u>1,800</u>	<u>25,887</u>
<b>TOTAL</b>	<u>\$1,183,613</u>	<u>\$227,459</u>	<u>\$1,411,072</u>	<u>\$53,847</u>	<u>\$ 1,357,225</u>

# FELCH & COMPANY, LLC

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## Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Portage Lake, Maine, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town of Portage Lake, Maine's basic financial statements and have issued our report thereon dated February 2, 2026.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Portage Lake, Maine's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Portage Lake, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

The size of the Town imposes practical limitations on the establishment of those internal control structure policies and procedures that depend on segregation of duties (i.e., one person handles almost all accounting functions relating to receipts and disbursements). Failure to segregate duties such as the preparation of checks, check signing, posting transactions, preparing deposits, and reconciling the bank statements, could lead to the misuse of cash as well as the misuse of cash not being detected.

To the Board of Selectpersons of the  
Town of Portage Lake, Maine

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Portage Lake, Maine’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Town of Portage Lake, Maine’s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of Portage Lake, Maine’s response to the findings identified in our audit and described below. The Town’s response was not subjected to the other auditing procedures applied in the audit for the financial statements and, accordingly, we express no opinion on the response.

Management has responded that budget constraints will prohibit the Town from hiring additional accounting staff. The Town’s selectpersons and manager have additional procedures to help counteract the lack of segregation of duties such as reviewing the bank statements and reconciliations as well as reviewing all invoices before the checks are mailed.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Felch & Company LLC*

February 2, 2026

# 2026 WARRANT

AROOSTOOK, s.s.

STATE OF MAINE

To: Brian R. Cote, resident of the Town of Portage Lake, County of Aroostook, and State of Maine

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Voters of the Town of Portage Lake, in said County, qualified by law to vote in Town affairs, to meet at the Municipal Building in said town on **Thursday the twenty-sixth (26<sup>th</sup>) of March, 2026, at three o'clock (3:00) in the afternoon until seven o'clock (7:00) in the evening**, then and there to act upon the following articles to wit:

ART. 1 To elect a Moderator to preside at said meeting

ART. 2 To elect by secret ballot the following Officer(s):

One (1) Select Board member for a term of three (3) years

One (1) School Board member for a term of three (3) years

AND to notify and warn said voters to re-assemble at the Portage Lake Municipal Building on **Friday, the twenty-seventh (27<sup>th</sup>) of March, 2026, at six-thirty (6:30) in the evening**, then and there, to act on the remaining Articles to wit:

*Note: Select Board & Budget Committee recommend a YES on all budget articles, unless otherwise noted*

ART. 3 To see if the Town will vote to authorize the Select Board to appoint all necessary officers not elected by ballot for the ensuing year.

ART. 4 To see if the Town will vote to authorize the Select Board to expend an amount not to exceed 3/12 of the budgeted amount in each department of the Town's annual budget during the period from January 1, 2027 to the annual 2027 March Town Meeting.

ART. 5 To see if the Town will authorize the Select Board, on behalf of the Town, to accept any gifts, donations, grants and all State funding or reimbursements, and exercise such authority as needed to implement grants.

ART. 6 To see if the Town will vote to allow a 2% discount on taxes paid within 30 days of the mailing date and set an interest rate of 7% on unpaid taxes 60 days after the date of tax commitment, per 36 MRSA sec 505.4. (Note: 7% is the maximum allowable interest to be charged in 2026, as set by the State Treasurer)

ART. 7 To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec. 506, and to pay an interest rate of 0% on those prepayments.

ART. 8 To see if the Town will vote to authorize the Board of Selectpersons to allow the Treasurer to waive automatic lien foreclosure when a request has been made by the owner before the notice of foreclosure has been executed and it is in the best interest of the Town.

ART. 9 To see if the Town will vote to authorize the Municipal Officers to sell or dispose of tax-acquired property via quitclaim deed after first offering the property to the

former owner(s) or, if deceased, to his or her heirs/devisees/personal representatives within 30 days of the date of automatic foreclosure for a price equal to all taxes, interest, fees and costs owed; then if the former owner does not repurchase the property, the Municipal Officers may sell the property using the process authorized by 30-A MRS §943-C, provided that if the former owner does not request that process or the Board is unable to list or sell the property as required by §943-C(3), the Board may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the County. For sales other than to the former owner, excess sale proceeds, as defined in 36 MRS §943-C, shall be returned to the former owner.

- ART. 10 To see if the Town will vote to authorize the Select Board and Treasurer, on behalf of the Town, to advertise the proposed sale of any Town acquired property and Town owned personal property valued over \$500 under such terms and conditions as they deem advisable.
- ART. 11 To see if the Town will vote to authorize the Select Board to appropriate \$25,000 from surplus as they deem advisable to meet emergencies that may occur during the calendar year.
- ART. 12 To see if the Town will vote to accept all monies received from the Maine Department of Transportation Local Road Assistance Program for the coming year and deposit those monies into the Road Reserve account for future use.
- ART. 13 To see if the Town will vote to appropriate \$59,000 from other anticipated revenue sources, in addition to those appropriated in the following Articles, for the purpose of reducing the 2026 tax commitment.
- ART. 14 To see if the Town will vote to appropriate \$60,000 from anticipated motor vehicle excise revenue for the Road Reserve account. *Note: Excise tax was enacted into Maine law in 1925, 36 MRS §1482. It is based on the manufacturer suggested retail price to make the tax fair for everyone. It is levied yearly and the money is typically spent on local road maintenance, construction, and repair.*
- ART. 15 To see if the Town will vote to appropriate \$30,000 from the 2026 Business Equipment Tax Exemption (BETE) Reimbursement from the State for the following reserve accounts:
- |   |          |
|---|----------|
| Fire Department Equipment Reserve Account | \$15,000 |
| Public Works Equipment Reserve Account    | \$15,000 |
- ART. 16 To see if the Town will vote to appropriate 20% of the Homestead Exemption Reimbursement received from the State in 2026 for the Town Hall Improvement Reserve account.
- ART. 17 To see if the Town will vote to appropriate 80% of the Tree Growth Program Reimbursement received from the State in 2026 for the Revaluation Reserve account.
- ART. 18 To see if the Town will vote to appropriate 100% of the Veteran's Exemption Reimbursement from the State for the Honor Roll Maintenance account.
- ART. 19 To see if the Town will vote to raise and appropriate \$500 for the Scholarships general ledger account for scholarships to Portage Lake students graduating in June of 2026 who apply and qualify.

- ART. 20 To see if the Town will vote to raise and appropriate \$2,560 for the Designated Legal general ledger account to bring this account up to \$5,000.
- ART. 21 To see if the Town will vote to raise and appropriate \$29,510, in addition to \$13,990 carried forward for a total budget of \$43,500 for General Administration operating expenses, and to allow any other revenues and reimbursements to be used for the same.
- ART. 22 To see if the Town will vote to raise and appropriate \$100,620 in addition to \$12,080 carried forward for a total budget of \$112,700 for Office Staff payroll (Town Manager, Treasurer, Town Clerk) and to allow any clerk fees, reimbursements, or other revenues to be used for the same.
- ART. 23 To see if the Town will vote to raise and appropriate \$6,740 in addition to \$2,560 carried forward for a total budget of \$9,300 for Assessing of Real & Personal Property and fees for Registry of Deeds, and to allow any fees from lien costs or other revenues to be used for the same.
- ART. 24 To see if the Town will vote to raise and appropriate \$31,000 for Municipal Building operating expenses and to allow rental fees, reimbursements, and donations to be used for the same.
- ART. 25 To see if the Town will vote to raise and appropriate \$860 in addition to \$240 carried forward for a total budget of \$1,100 for the Planning & Appeals Boards.
- ART. 26 To see if the Town will vote to raise and appropriate \$2,805 in addition to \$14,545 carried forward for a total budget of \$17,350 for Code Enforcement activities, and to allow permit fees, fines, and other revenues or reimbursements to be used for the same.
- ART. 27 To see if the Town will vote to appropriate up to \$16,300 from BETE reimbursement for Discounts on 2026 property taxes.
- ART. 28 To see if the Town will vote to appropriate up to \$2,200 from Overlay to cover Abatements approved in the budget year.
- ART. 29 To see if the Town will vote to raise and appropriate \$2,350 for annual membership dues to Maine Municipal Assn., Central Aroostook Chamber of Commerce, and Greater Fort Kent Chamber of Commerce, and to appropriate up to \$310 from the Designated Tourism Account for Maine Tourism Assn. dues.
- ART. 30 To see if the Town will vote to raise and appropriate \$67,360 in addition to \$8,905 carried forward and appropriate \$25,760 from Stumpage Reserves for a total budget of \$102,025 for Insurances & Benefits expenses, and to allow any reimbursements and dividends to be used for the same.
- ART. 31 To see if the Town will vote to raise and appropriate \$165 in addition to \$4,135 carried forward for a total budget of \$4,300 for General Assistance operating expenses and to allow any reimbursements to be used for the same.
- ART. 32 To see if the Town will vote to raise and appropriate \$23,555 in addition to \$8,545 carried forward for a total budget of \$32,100 for Portage Lake Fire Department operating expenses, and to allow any reimbursements, fees, or donations to be used for the same.

- ART. 33 To see if the Town will vote to raise and appropriate \$2,455 in addition to \$445 carried forward for a total budget of \$2,900 for Animal Control operating expenses, and to allow any dog license fees and fines to be used for the same.
- ART. 34 To see if the Town will vote to raise and appropriate \$53,870 in addition to \$18,130 carried forward and to appropriate \$35,000 from Motor Vehicle Excise tax revenues for a total budget of \$107,000 for Public Works operating expenses, and to allow any revenues or reimbursements to be used for the same.
- ART. 35 To see if the Town will vote to raise and appropriate \$80,911 for Aroostook Valley Solid Waste Disposal District (Ashland Transfer Station).
- ART. 36 To see if the Town will vote to raise and appropriate \$350 in addition to \$850 carried forward for a total budget of \$1,200 for expenses related to the Portage Lake Transfer Station, including the annual reporting and licensing fees and maintenance of the old dump site.
- ART. 37 To see if the Town will vote to raise and appropriate \$2,105 in addition to \$2,595 carried forward for a total budget of \$4,700 for the maintenance of the Portage Lake Municipal Cemetery, and to allow revenue from lot sales, burial fees, and donations to be used for the same.
- ART. 38 To see if the Town will vote to raise and appropriate \$945 in addition to \$855 carried forward for a total budget of \$1,800 for the Beautification department, and to allow any donations to be used for the same.
- ART. 39 To see if the Town will vote to raise and appropriate \$465 in addition to \$835 carried forward for a total budget of \$1,300 for the Portage Lake Recreation Department and to allow any revenues and donations to be used for the same.
- ART. 40 To see if the Town will vote to raise and appropriate \$12,655 in addition to \$3,195 carried forward for a total budget of \$15,850 for the maintenance of the Town's Parks, Public Beach, Seaplane Base, and Pavilion, and to allow revenues from rentals, reimbursements, and donations to be used for the same.
- ART. 41 To see if the Town will vote to carry forward \$4,385 for Campground and Boat Landing operating expenses, and to allow revenues from camping permits, boat excise taxes, reimbursements, and donations to be used for the same.
- ART. 42 To see if the Town will vote to appropriate \$500 from anticipated Boat Excise Tax revenues for the support of the Lake Stewards of Maine to help protect the health of our lake and its watershed areas. *Note: This will not increase taxes.*
- ART. 42 To see if the Town will vote to raise and appropriate \$9,700 for Street Lights.
- ART. 43 To see if the Town will vote to raise and appropriate \$300 for the Portage Lake School Board member stipends.
- ART. 44 To see if the Town will vote to raise and appropriate \$67,390 for subsidy to the Town of Ashland for Ambulance services
- ART. 45 To see if the Town will vote to raise and appropriate \$11,816 for subsidy to the Town of Ashland for the use of their Public Library.

ART. 46 To see if the Town will vote to raise and appropriate \$16,805 for subsidy to the Town of Ashland for the use of their Recreation building and activities.

ART. 47 To see if the Town will vote to raise and appropriate \$3,744 for the following requested financial social services assistance:

American Red Cross	\$500
Aroostook Agency on Aging	\$300
Aroostook County Action Program	\$143
Ashland Food Pantry	\$664.13
Catholic Charities of Maine	\$100
Homeless Services of Aroostook	\$1,077
Life Flight Foundation	\$359
Maine Families Aroostook	\$200
Maine Public Broadcasting Corp.	\$100
Martha & Mary's Food Kitchen	\$100
Northern Maine Veteran's Cemetery	\$200

ART. 48 To see if the Town will vote to appropriate \$1,000 from anticipated Boat Excise Tax revenue to the Portage Lake Association for the Town's share of matching funds for a grant to aid in the identification and education of invasive aquatic plants in, or on, Portage Lake. *Note: This will not increase taxes.*

ART. 49 To see if the Town will vote to appropriate \$2,500 from Homestead Exemption Reimbursement to support the Portage Lake Historical Society (pursuant to Title 30A, Ch 223, Sub Ch. 4, §5726(6)). *Note: This will not increase taxes.*

ART. 50 To see if the town will vote to appropriate \$2,500 from Homestead Exemption Reimbursement to the Portage Lake Snowmobile Club for aiding in the maintenance of public-use local snowmobile trails, and to pay 100% of the snowmobile registration fees reimbursement from the State in 2026 to the Portage Lake Snowmobile Club. *Note: This will not increase taxes.*

ART. 51 To see if the Town will vote to appropriate \$2,500 from Homestead Exemption Reimbursement to the Portage Lakers ATV Club for aiding in the maintenance of public-use local ATV trails. *Note: This will not increase taxes.*

ART. 52 To see if the Town will vote to allow expenditures from the Summer Round-Up account and Fireworks Fund account as needed for the purpose of hosting the annual Summer Round-Up weekend. (Note: These two accounts are funded entirely with donations and fund raisers; no taxes are raised for this purpose).

ART. 53 To see if the Town will vote to appropriate up to \$1,600 from surplus to purchase an updated computer for the Code Enforcement office. *Note: This will not increase taxes.*

ART. 54 To see if the Town will vote to appropriate up to \$1,800 from surplus for a new office desk for the Town Clerk. *Note: This will not increase taxes.*

ART. 55 To see if the Town will vote to appropriate up to \$12,500 from the Town Hall Improvement Reserve account to purchase an Amish storage shed to replace the red barn and smaller green shed currently used. *Note: This replacement is at the recommendation of our property & casualty insurance inspector.*

ART. 56 To see if the Town will vote to adopt the following addition to the Portage Lake Shoreland Zoning Ordinance:

“16. Administration

C. Permit Application

(5) When an excavation contractor will perform an activity that requires or results in more than one (1) cubic yard of soil disturbance, the person responsible for management of erosion and sedimentation control practices at the site must be certified in erosion control practices by the Maine Department of Environmental Protection. This person must be present at the site each day earthmoving activity occurs for the duration. The name and certification number of the person who will oversee the activity causing or resulting in soil disturbance shall be included on the permit application. This requirement does not apply to a person or firm engaged in agriculture or timber harvesting if best management practices for erosion and sedimentation control are used; and municipal, State and federal employees engaged in projects associated with that employment.”

ART. 57 To see if the Town will vote to adopt the following amendment to the Portage Lake Land Use Ordinance:

“Minimum Lot Size


Section 2. Zoning

5. Dimensional Requirements: Dimensional Requirements Table

Newly created lots (lots created after the adoption of this proposed change) would have a minimal lot size of 20,000 square feet, which aligns with Maine Subsurface Wastewater Rules.”

Dated: Wednesday, February 24, 2026

Municipal Officers:

  
Michelle Y. Johnson, Chair

  
Bruce J. Laveway

  
Richard A. Lyons

ATTEST: A TRUE COPY  
  
PORTAGE LAKE TOWN CLERK

# PORTAGE LAKE ICE-OUT DATES

Ice-out is determined when a canoe can be paddled unencumbered from the Forestry to Oak Point and back.

1925	May 10		1961	May 15	1997	May 6
1926	May 26		1962	May 10	1998	April 30
1927	April 30		1963	May 11	1999	May 3
1928	May 16		1964	May 6	2000	April 30
1929	May 10		1965	May 4	2001	May 5
1930	May 7		1966	May 9	2002	April 27
1931	May 1		1967	May 7	2003	May 7
1932	May 8		1968	May 2	2004	April 27
1933	May 7		1969	May 11	2005	May 7
<b>1934</b>	<b>May 30</b>	<b>Latest</b>	1970	May 13	2006	April 25
1935	May 12		1971	May 13	2007	May 10
1936	May 3		1972	May 19	2008	May 4
1937	May 13		1973	May 7	2009	April 29
1938	April 28		1974	May 21	2010	April 21
1939	May 13		1975	May 15	2011	April 23
1940	May 11		1976	May 2	2012	April 17
1941	May 2		1977	May 12	2013	May 1
1942	May 4		1978	May 12	2014	May 9
1943	May 19		1979	May 3	2015	May 5
1944	May 8		1980	May 4	2016	May 7
<b>1945</b>	<b>April 14</b>	<b>Earliest</b>	1981	May 1	2017	May 5
1946	May 11		1982	May 9	2018	May 8
1947	May 18		1983	May 1	2019	May 6
1948	May 5		1984	May 8	2020	May 8
1949	May 1		1985	May 6	2021	April 16
1950	May 7		1986	April 28	2022	May 5
1951	April 29		1987	April 20	2023	April 30
1952	May 8		1988	April 28	2024	April 20
1953	May 5		1989	May 5	2025	April 28
1954	May 2		1990	April 30		
1955	May 3		1991	May 5		
1956	May 12		1992	May 11		
1957	May 2		1993	May 3		
1958	May 28		1994	May 12		
1959	May 9		1995	May 4		
1960	May 8		1996	May 3		

# TOWN SERVICES DIRECTORY

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## **\*ALL EMERGENCY SERVICES DIAL 911\***

Fire Department  
Ambulance Service  
Maine State Police  
Game Warden Services  
Sheriff's Department 1-800-432-7842

### **Portage Lake Town Office**

Ph: 207-435-4361  
Fax: 207-435-6229  
Tues & Wed: 8 AM - 4:30 PM  
Thurs: 7:30 AM - 4:30 PM  
Fri: 7:30 AM to 1 PM  
Closed Mondays, weekends & holidays

**General Assistance:** Applications will be taken at the Town Office during normal business hours

### **Code Enforcement Hours:**

By Appointment, call the Town Office FMI

**Portage Lake Post Office** 207-435-6947

### **Ashland Transfer Station Hours:**

#### **Wrightville Rd., Ashland**

Tuesdays 1-5  
Thursdays 3-7  
Saturdays 8-4

### **Ashland Food Pantry:**

2nd Tuesday 5-7 PM  
3<sup>rd</sup> Thursday 2-4 PM  
Food Pantry coordinator: Mary Caron,  
207-435-6015

### **Inland Fisheries & Wildlife Ashland Branch:**

Station Hill Rd, Ashland. 207-435-3231

**State of Maine Driver's Examination:** Ashland Municipal Building by appointments made through the Secretary of State, [www.maine.gov/sos](http://www.maine.gov/sos)

**Katahdin Valley Health Center**-Walker St.,  
Ashland: 1-866-366-5842

**Ashland District School** 207-435-3481

**Ashland District School Library:** Available to the Greater Ashland community from 7:30 AM - 3:30 PM, September thru mid-June. Note that this library is for public use as well as for our pre-K to Grade 12 students. The staff will be happy to assist you with your library needs.

**Ashland Community Library:** 207-435-6532  
Mon. Wed., Fri.: 8 AM to 5 PM

**Ashland Community Rec Center:** Doors are open Monday - Friday: 6 am-5 pm. Call Ashland Town Office 207-435-2311 FMI.

**Portage Lake Association:** Meets monthly May-September. For more information contact Kimberly Allen.

**Portage Lakers Snowmobile Club:** Meets 1<sup>st</sup> Friday of Month, October thru April. For more information visit [portagelakers.org](http://portagelakers.org).

**Portage Lakers ATV Club:** Meets 1st Wednesday of the month year-round. For more information contact Glenn Cusack.

**Portage Lake Historical Society:** Meets 4<sup>th</sup> Monday of the month, April to September. Museum open July - September, Saturdays 11am to 2 pm & Sundays 1 to 3 pm. For more info visit Facebook page "Portage Lake, Maine, Historical Society" or contact Corine Routhier.

**Portage Hills Country Club:** Open May to September. For green fees and membership information call 207-435-8221 or visit [portagehills.org](http://portagehills.org).

*Much more information about  
Portage Lake can be found at  
[www.townofportage.org](http://www.townofportage.org)*