

WARRANT

To: Paul Boucher, Resident in Highland Plantation, County of Somerset, and State of Maine.

Greetings:

You are hereby required to notify and warn the inhabitants of Highland Plantation qualified by law to vote on plantation affairs, to assemble at the Old Schoolhouse (Town House) at 10:00 AM on Saturday March 21, 2026, to act on these articles to wit:

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

Article 2. To elect municipal officers for the ensuing year.

First Assessor	Second Assessor	Third Assessor
Clerk	Tax Collector	Treasurer
School Committee 3 members (One opening for a 3-year term)		

Article 3. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for snow removal for the year 2026-2027.

Assessors' recommendation: Transfer \$30,000 from Tree Growth and raise \$40,000.

Article 4. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for summer roads.

Assessors' recommendation: Transfer designated surplus of \$31,116.00, plus all funds received from State of Maine LRAP (Local Road Assistance Program), and transfer \$7,000 from Excise Taxes.

Article 5. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the Fire Protection Contract and support of the Fire House for the year 2026-2027.

Assessors' recommendation: Transfer designated surplus of \$3,000 and raise \$12,000.00

Article 6. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for waste removal.

Assessors' recommendation: Raise \$15,000

Article 7. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for grounds maintenance. (Cemetery, Landfill, Town House, Firehouse grounds)

Assessors' recommendation: Raise \$1,000

Article 8. To see what sum of money the plantation will vote to appropriate and authorize the assessors to expend for the ensuing year for the Highland Town House.

Assessors' recommendation: Raise \$2,500

Article 9. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for municipal officers.

Assessors' recommendation: Transfer \$5,000 from the Overlay and Raise \$20,000

Article 10. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for bonds for the tax collector and treasurer.

Assessors' recommendation: Raise \$450.00

Article 11. To see what sum of money the plantation will vote to raise, appropriate and authorize the assessors to expend for the ensuing year for administrative expenses, such as the Plantation's Website hosting, office expenses, Town/School Audit, Municipal dues, and other miscellaneous expenses.

Assessors' recommendation: Raise \$29,000

Article 12. To see how the plantation will vote in regard to the collection of taxes – discount and/or interest for the ensuing year.

Assessors' recommendation: No discount – interest not to exceed the rate allowed by Maine Revenue Services Title 36 Sec 506 (8%), beginning November 1, 2025

Article 13. To see if the plantation will vote to authorize the tax collector to accept the prepayment of taxes not yet committed as allowed by Title 36 M.R.S.A. 506.

Assessors' recommendation: Yes

Article 14. To see if the plantation will vote to reimburse the agent fees to the tax collector and clerk.

Assessors' recommendation: Yes

Article 15. To see what sum of money the plantation will vote to appropriate and authorize the assessors to expend for the ensuing year for ambulance service.

Assessors' recommendation: Raise \$10,000

Article 16. To see what sum of money the plantation will vote to appropriate and authorize the assessors to expend for the ensuing year for the Contingency Fund.

Assessors' recommendation: Transfer designated surplus of \$10,000

Article 17. To see what sum of money the plantation will vote to appropriate and authorize the assessors to expend for the ensuing year for General Assistance.

Assessors' recommendation: Transfer designated surplus of \$1,000

Article 18. To see if the plantation will vote to reimburse the local snowmobile club the snowmobile registration refund received by the plantation.

Assessors' recommendation: Yes

Article 19. To see if the plantation will vote to authorize the assessors on behalf of the plantation to dispose of any real estate acquired by the plantation for nonpayment of taxes thereon, on such terms as they may deem advisable and to execute quitclaim deed(s) for such property. Except that the Municipal Officers shall use the special sale process required by MRS 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s)

Assessors' recommendation: Yes

Article 21. To see if the plantation will vote to authorize the assessors to transfer undesignated funds from surplus, if necessary, to reduce the commitment.

Assessors' recommendation: Yes

Article 22. To see if the plantation will vote to authorize the assessors to appropriate and authorize the assessors to expend for Land Use and Planning Commission (LUPC) dues.

Assessors' recommendation: Raise \$3,000

Article 23. To see if the plantation will vote to authorize the assessors to reduce the School Fund Deficit.

Assessors' recommendation: Transfer \$50,000 from Tree Growth, a designated surplus of \$2,102, and raise \$42,000

Explanation: Audit reviews have identified a deficit of potentially \$130,000 to School Fund that the plantation must replenish.

Article 24. To see what sum Highland Plantation School Department School Department will be authorized to expend for Regular Instruction K-12 in 2026-27.

School Committee recommends \$25,874.46.

Approved 2025-26	Proposed 2026-27	Variance
\$21,268.57	\$25,874.46	\$4,605.89

Explanation: Tuition for 2 elementary students.

Article 25. To see what sum Highland Plantation School Department will be authorized to expend for Special Education K-12 in 2026-27.

School Committee recommends \$2,500

Approved 2025-26	Proposed 2026-27	Variance
\$2,500	\$2,500	0.00

Article 26. To see what sum Highland Plantation School Department will authorize to expend for System Administration in 2026-27.

School Committee recommends \$10,995.00

Approved 2025-26	Proposed 2026-27	Variance
\$ 9,240.00	\$10,995.00	\$1,755.00

Explanation: Anticipated increase in audit services.

Article 27. To see what sum Highland Plantation School Department will authorize to expend for Transportation in 2026-27.

School Committee recommends \$ 1,700.

Approved 2025-26	Proposed 2026-27	Variance
\$ 2,000	\$1,700.00	(\$300)

Article 28. State and Local Essential Programs and Services Funding Allocation:

To see what sum Highland Plantation School Department will appropriate for the total cost of funding public education for K-12 (Recommend \$41,069.46) as described in the Essential Program and Services Funding Act and to see what sum Highland Plantation School Department will raise (Recommended Raise \$0) as the plantation contribution to the total cost of funding public education for K-12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statute Title 20-A, Section 15688. and to see what sum Highland Plantation School Department will transfer from unassigned fund balances (Recommended Transfer and use \$41,069.46) to fully fund the required local commitment to funding public education for K-12.

School Committee recommends appropriating approximately \$0 from state funding. School Committee recommends appropriating \$41,069.46 from fund balances School Committee recommends a total of \$0 from local funding

Explanation: The Plantation's contribution to the total cost of funding public education for K-12 as described in the Essential Programs and Services Act is the amount of money determined by the state law to be the minimum amount the plantation must raise and/or access in order to receive the full amount of state dollars.

The amount Highland Plantation School Department receives from the State of Maine is located on the preliminary ED 279-- State Calculation for Funding Public Education Report. The fully enacted amount will

not be available until the Legislature has completed their work on legislation. Highland Plantation School District is not requesting the full amount of the local required share, in order to use more of the fund balance.

Article 29. Additional Local Funds: To see what sum Highland Plantation School Department will raise and appropriate additional local funds which exceed the Essential Programs and Services funding model by \$0.00

School Committee recommends raising \$0.00

Explanation: The additional local funds are those raised locally over and above the school administrative units local contribution to the total cost of funding public education or K-12 as described in the Essential Programs and Services Funding Act.

Article 30. Reserve Account: To see that Highland Plantation will be authorized to create a reserve account for Transportation and to transfer from available fund balances 5,000. And to expand from said Transportation Reserve Account for transportation needs as needed in the discretion of the school board.

School Committee recommends \$5,000

Article 31. Reserve Account: To see that Highland Plantation will be authorized to create a reserve account for Tuition and to transfer from available fund balances \$25,000. And to expend from said Tuition Reserve Account for tuition needs as needed in the discretion of the school board.

School Committee recommends \$25,000

Article 32. Total School Budget Summary: To see what sum Highland Plantation will authorize the Highland Plantation School Committee to expend for the fiscal year beginning July 1, 2026 and ending June 30, 2027 from the plantation's contribution to the total cost of funding public education for K-12 as described in the Essential Programs and Services Funding Act, non-state funds for school purposes under the Maine Revised Statutes Title 20-A, Section 15690, unexpended balances, state subsidy and other receipts for the support of schools, Total Budget Request: \$41,069.46.

School Committee recommends \$41,069.46 (from Fund Balance)

Approved 2025-26	Proposed 2026-27	Variance
\$35,008.57	\$41,069.46	\$6,060.89

Article 33. To see if the plantation will vote to authorize the assessors to pay the usual obligations of the plantation during the period of 1/1/2027 to the annual meeting.

Assessors' recommendation: Yes

Article 34. To see if the plantation will vote to close the books December 31, 2026.

Assessors' recommendation: Yes

Draft Warrant: March 21, 2026

Highland Plantation Assessors: Daniel Howard Lois Bousquet Raymond Dionne