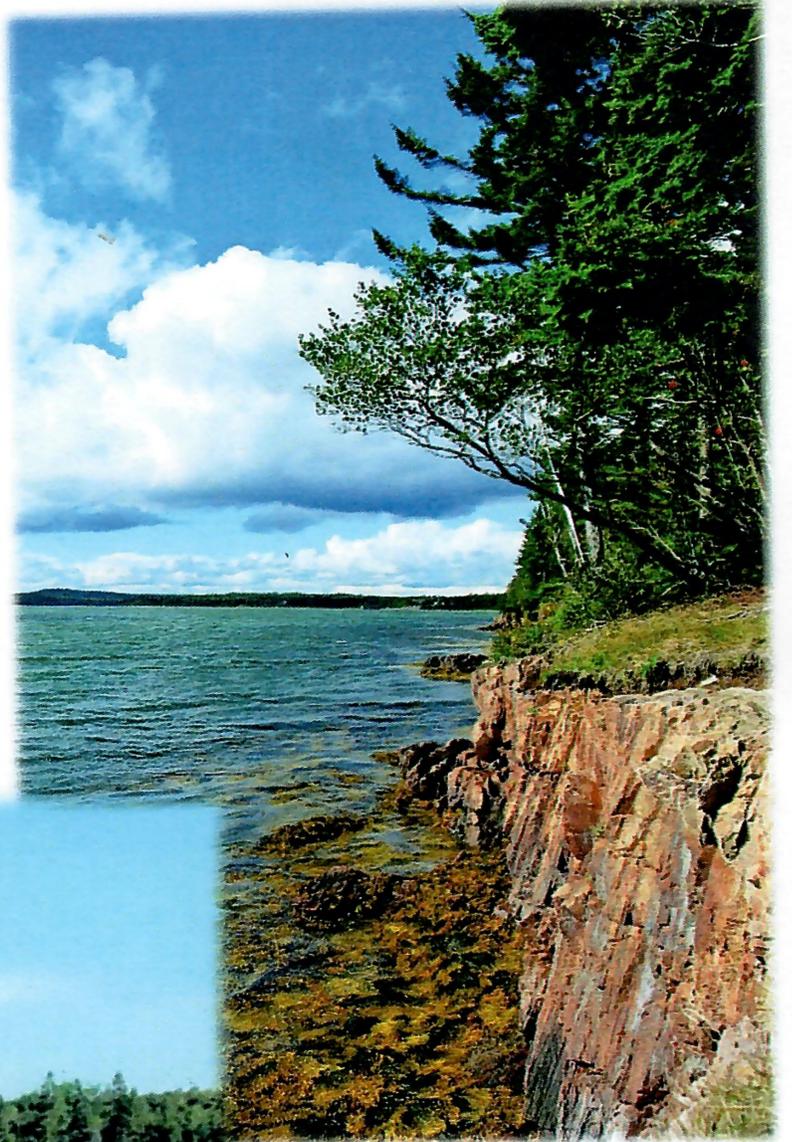


2024 – 2025

Annual Municipal Report



Roque Bluffs

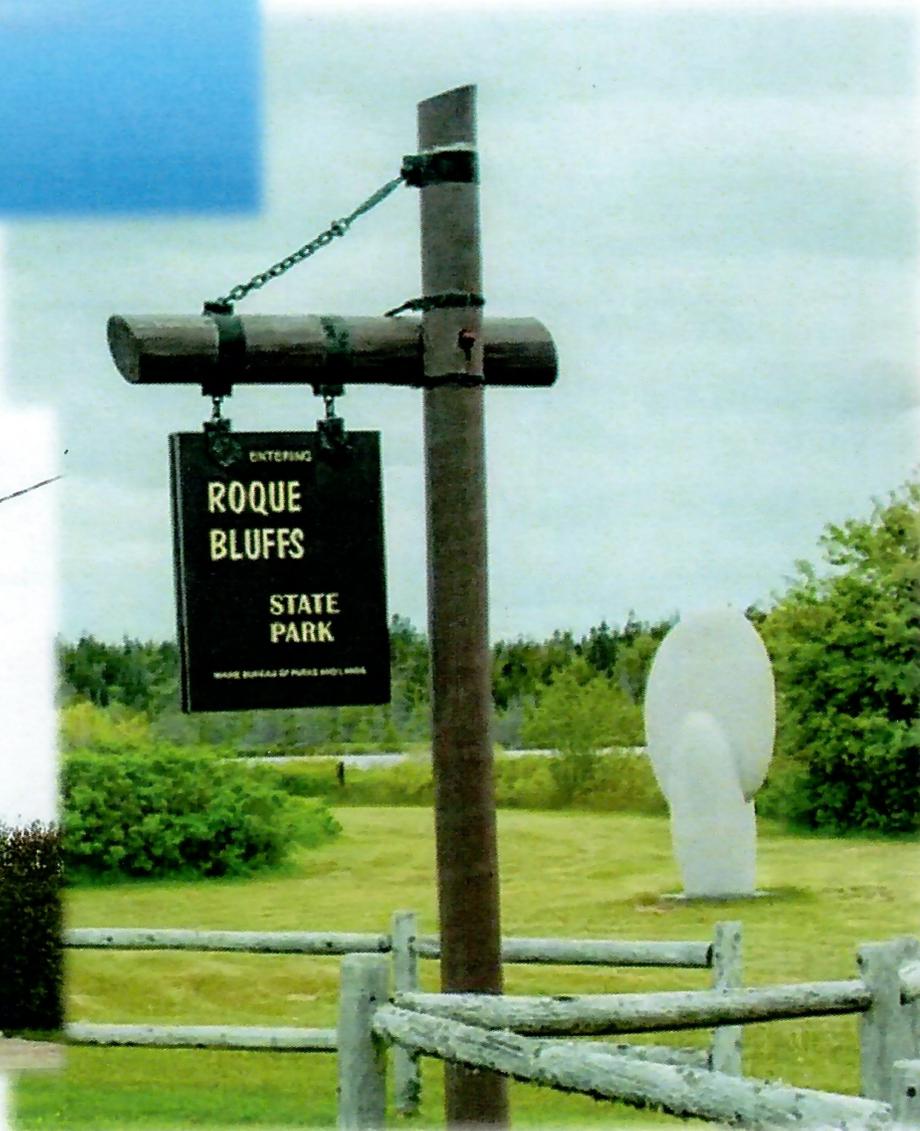


**Roque Bluffs Beach
Granite Ledges
Simpson's Pond**

Roque Bluffs Community Chapel



State Park Entrance



ANNUAL REPORT

of the Municipal Officers of the

TOWN OF ROQUE BLUFFS, MAINE

and the

2025 ANNUAL MEETING WARRANT

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Annual Meeting - Wednesday, October 1, 2025

Printed by Fundy Bay Printing ~ Machias

TOWN OFFICIALS

Selectboard Members	Owen Moody	2028	207-479-5429
	Philip Pinto - Key Holder	2026	520-403-0145
	Ernest Libby - Key Holder	2027	307-850-6085
Certified Tax Assessing Agent	Marc Perry, CMA - Key Holder		207-460-9949
Town Clerk, Reg. of Voters Tax Collector	Jennifer Moore - Key Holder		207-255-3330
Code Enforcement	Betsy Fitzgerald - Key Holder		207-263-5439
Plumbing Inspector	Betsy Fitzgerald		207-263-5439
Animal Control Office	Jessica Lewis		207-401-0333
Shellfish Warden	Jessica Lewis		207-401-0333
Shellfish Committee Members	Timothy Jordan (Chair)		207-263-8227
	Owen Moody		207-479-5429
	Paul Cox Jr.		207-263-6831
	Adam Kilton		207-263-6062
Warden Harbor Master	Prentiss Harmon		207-271-7682
Fire Warden Fire Chief Jonsboro/RB	Michael Schoppee		207-460-1746
Deputy Fire Warden Fire Assist. Chief/RB	Joseph Thompson		207-255-3330
			207-461-9716
Public Health Officer	Selectmen		207-255-3330
General Assist. Officer	Selectmen		207-255-3330
Planning Board Members	Russell Manchester		207-557-7901
	Ricky Harmon		207-460-4124
	Nate Martell		207-570-4141
	Jim Pearce		207-263-3255
School Board	Diane Briggs	2028	207-598-9919
	Jace Farris	2027	207-271-8055
	Jade Moody	2027	207-263-8285
Road Commissioner	Russell Manchester		207-557-7901

Roque Bluffs Maine, Est. 1891

-Home of Roque Bluffs Beach State Park-

Roque Bluffs Population 2025 Census Estimate is @ 322 with a current Growth Rate of 1.9% Annually. The 2025 Census Report listed Roque Bluffs Population Growth Rate @ a 9.9% Increase Since 2020, which recorded a Population of 293.

State & Local Representatives

Washington County Maine – County Seat: Machias
County Population @ 31,095

Machias Police Department Chief

Keith Mercier 207-255-8558
keith.mercier@machiaspd.org

Washington County Sheriff

Barry Curtis
barry.curtis@sheriffwashingtoncountymaine.gov

Washington County Commissioner District 3

Courtney Hammond
commdist3@washingtoncountymaine.gov

Washington County Emergency Management

Lisa Hanscom, Director

lisa.hanscom@washingtoncomaineema.gov

Christine Day, Deputy Director

christine.day@washingtoncomaineema.gov

Washington County Maine State Senator District 6

Marianne Moore (R) 207-952-2050

Marianne.moore@legislature.maine.gov

Maine State Representative District 10

Will Tuell (R) 207-271-8521

williamtuell@legislature.maine.gov

Maine State Representative District 11

Tiffany Strout (R) 207-598-7043

tiffany.strout@legislature.maine.gov

U.S. House of Representatives

Maine's Congressional District 2 Representative

Jared Golden (D) 202-225-6306 / 207-224-5344

info@jaredgoldenforcongress.com

United States Senate / Maine Representatives

Susan Collins (R) 202-224-2523

Angus King (I) 202-224-5344

Maine State Governor

Janet T. Mills (D) 207-287-3531

WASHINGTON COUNTY COMMISSIONERS' DISTRICTS

District I
Billy Howard

Alexander
Baileyville
Baring Plantation
Beddington
Calais
Charlotte
Cooper
Crawford
Danforth
Deblois
Grand Lake Stream Plantation
Marshfield
Meddybemps

Northfield
Passamaquoddy Indian Township Reserv.
Princeton
Robbinston
Talmadge
Topsfield
Vanceboro
Waite
Wesley
Whitneyville
Unorganized Territory of North
Washington County

District II
David C. Burns

Cutler
Dennysville
East Machias
Eastport
Lubec
Machias

Passamaquoddy Pleasant Point Reserv.
Pembroke
Perry
Whiting
Unorganized Territory of East Central
Washington County

District III
Courtney Hammond

Addison
Beals
Cherryfield
Columbia
Columbia Falls
Harrington

Jonesboro
Jonesport
Machiasport
Milbridge
Roque Bluffs
Steuben

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

February 12, 2025

TO THE CITIZENS OF WASHINGTON COUNTY:

As I reflect on the past year, many thoughts come to mind, including pride, progress, challenges, and optimism. I am entering my 11th year as your Sheriff. I am expressing my sincere appreciation to the citizens of Washington County for their overwhelming support and steadfast confidence in myself and the Washington County Sheriff's Office employees.

The Washington County Sheriff's Office performs vital services in four separate divisions. In 2024, our patrol division responded to 9,643 calls. They also performed daily rural patrols, spent tireless hours on critical criminal investigations, and attended numerous community and public safety activities. Our civil division serves all civil-related documents within the county and processed 925 documents in 2024. The Regional Communications Center is the public safety answering and dispatching service for fire, ambulance, and law enforcement agencies in Washington County. They answered 22,320 calls in 2024. The Washington County Jail provides a safe and secure environment for incarcerated individuals. In 2024, the Washington County Jail booked 621 individuals into their facility.

As responsibilities and volume of work have continuously increased over the last several years, personnel increased as well. The administrative offices and our civil and patrol divisions are housed in the original Sheriff's office building, built in 1858 at 83 Court Street in Machias. Unfortunately, the growth and deteriorating condition of this building are no longer adequate for our needs. Fortunately, the Washington County Commissioners recognized our needs and unanimously voted to expend ARPA (American Rescue Plan Act) funds to construct a new facility. In April 2024, groundwork commenced at 82 Court Street in Machias, where construction will conclude by late April or early May 2025.

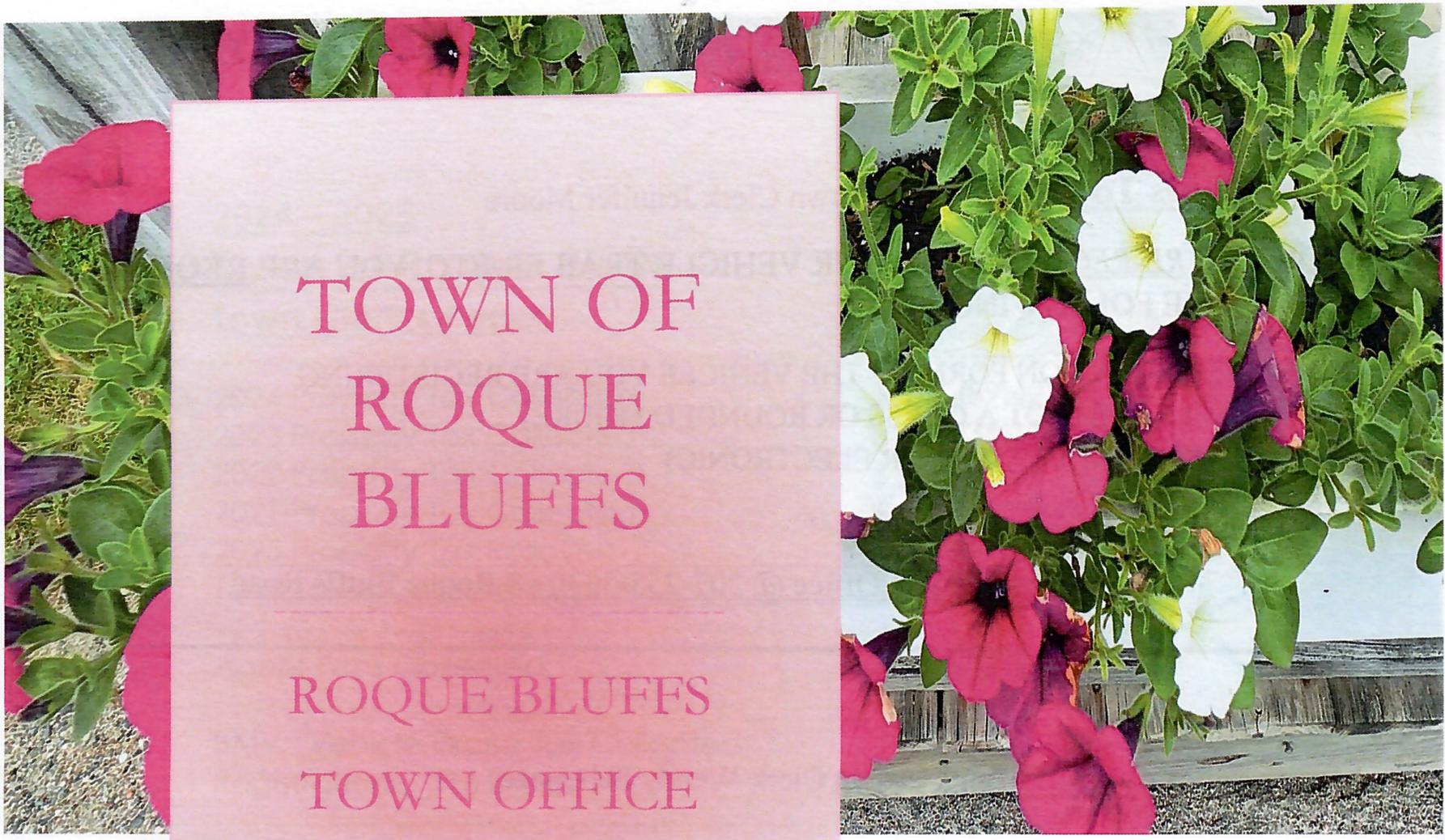
In closing, I express my sincere appreciation and gratitude to all the Washington County Sheriff's Office employees who take pride in their work and are committed to protecting the lives and property of the people we serve. I am immensely proud of their dedication to carrying out our mission with honor, integrity, and the highest ethical standards.

Sincerely

A handwritten signature in cursive script that reads "Barry Curtis".

Sheriff Barry Curtis

www.washingtoncountymaine.com



TOWN OF
ROQUE
BLUFFS

ROQUE BLUFFS
TOWN OFFICE

UPDATED CONTACT
INFORMATION

***EMAIL:**
rbtownclerk@gmail.com

***PHONE & FAX:**
207-255-3330 (Office)
207-255-0519 (FAX)

***WEBSITE: roquebluffsmaine.us**

***MAILING ADDRESS: Town of Roque Bluffs
PO Box 277
Machias, ME. 04654**

***PHYSICAL ADDRESS: 3 Roque Bluffs Road
Roque Bluffs, ME. 04654**

Courtesy - Consideration – Civility
One Community Working Together

BMV – VEHICLE REGISTRATION UPDATE

-Roque Bluffs Town Office: w/Town Clerk Jennifer Moore

IF YOU ARE RE-REGISTERING YOUR VEHICLE/TRAILER/ETC. YOU ARE **REQUIRED** TO PROVIDE THE FOLLOWING:

- YELLOW REGISTRATION FORM OF THE VEHICLE YOU ARE REGISTERING
- CURRENT MILEAGE (NOT A GUESS OR ROUNDED FIGURE)
- PROOF OF INSURANCE (PAPER OR ELECTRONIC)
- PAYMENT

Roque Bluffs Town Office @ 207-255-3330 / 3 Roque Bluffs Road

-Jonesboro Town Office: w/Town Clerk Wendy Schoppee

IF YOU ARE REGISTERING A NEW OR NEW TO YOU VEHICLE FROM A DEALERSHIP YOU ARE **REQUIRED** TO PROVIDE THE FOLLOWING:

- SALES SLIP SHOWING PROOF OF SALES TAX PAYMENT FROM THE DEALERSHIP
- BLUE TITLE APPLICATION FORM
- CURRENT MILEAGE (NOT A GUESS OR ROUNDED FIGURE)
- PROOF OF INSURANCE (PAPER OR ELECTRONIC)
- IF TRANSFERRING PLATES, THE YELLOW REGISTRATION FORM FROM THE VEHICLE YOU ARE TRANSFERRING PLATES FROM
- IF A BRAND-NEW CAR, THE VEHICLE WINDOW STICKER FROM THE DEALERSHIP
- PAYMENT

-NO NEW REGISTRATIONS 30 MINUTES PRIOR TO CLOSE-

IF YOU ARE REGISTERING A NEW OR NEW TO YOU VEHICLE FROM A PRIVATE SALE YOU ARE **REQUIRED** TO PROVIDE THE FOLLOWING:

- BILL OF SALE (SEE EXAMPLE OF COMPLETE BILL OF SALE, **ALL** INFORMATION REQUIRED)
- YELLOW REGISTRATION FORM FROM PREVIOUS OWNER (PREFERRED, NOT REQUIRED)
- ORIGINAL TITLE, IF MODEL YEAR IS 1996 OR NEWER
- CURRENT MILEAGE (NOT A GUESS OR ROUNDED FIGURE)
- PROOF OF INSURANCE (PAPER OR ELECTRONIC)
- IF TRANSFERRING PLATES, THE YELLOW REGISTRATION FORM FROM THE VEHICLE YOU ARE TRANSFERRING PLATES FROM
- PAYMENT

-NO NEW REGISTRATIONS 30 MINUTES PRIOR TO CLOSE-

Jonesboro Town Office @ 207-434-5141 / 23 Station Road, Jonesboro

2024 – 2025

Town of Roque Bluffs

Town Clerk's Report

2024 Property Tax Collected:	\$757,489.42
2023 Property Tax Collected:	\$ 62,235.10
2022 Property Tax Collected:	\$ 13,508.71
2021 Property Tax Collected:	\$ 2,174.99
2025 Property Tax Rollover:	\$ 851.92
<u>Total Taxes Collected for FY:</u>	<u>\$836,260.17</u>

Agent Fees Collected: \$ 1,373.50

BMV: Vehicle Excise Tax Collected;
Registrations: 316 Issued = \$ 73,788.20

Transfer Station Stickers: 45 Sold = \$ 225.00

Maine Inland Fisheries & Wildlife;
Boat Excise Tax Collected: 48 Regs. = \$ 739.00

Maine Animal Welfare;
Dog Licenses – Town Share: 20 Sold = \$ 34.00

Shellfish;
Residential Licenses Sold: 18 Sold = \$ 1,800.00
Non-Res. Licenses Sold: 3 Sold = \$ 900.00
Total Shellfish Sold: 21 Sold = \$ 2,700.00

Planning Board;
Building Permits Issued: 8 Issued = \$ 240.00

RB Mercantile Sold: 12 Items = \$ 112.00

Maine Vital Records Sold;
Certified Copies(M-D-B): 21 = \$ 216.00
Marriage License: 2 = \$ 80.00
Vital Records Total: \$ 296.00
Total Town Share: \$ 263.60

Grand Total Town Profit: \$915,766.47



24/25 Vital Records Report

Maine Department of Health & Human Services

Office of Vital Records & Statistics

OFFICE: Town of Roque Bluffs

USER: Jennifer Moore

Report Parameters:

JULY-01-2024

JUNE-30-2025

Birth Annual Report:

<u>Child's Name</u>	<u>Birth Place</u>	<u>Mother's Residence</u>
Little, Remi Riane	-----	Roque Bluffs
Inegbenijie, Omowonuola Ivanka Oseremen	-----	Roque Bluffs
Inegbenijie, Oluwarotimi Ivan Esele	-----	Roque Bluffs
Inegbenijie, Omofolawe Ivanna Irekpitan	-----	Roque Bluffs
Thompson, Sylvia Rose	-----	Roque Bluffs
Getchell, Ridge Brian	-----	Roque Bluffs

Total Birth Records for Roque Bluffs: **6**

Death Annual Report:

<u>Descendant's Name</u>	<u>Age</u>	<u>Residence</u>	<u>P.O.D.</u>	<u>D.O.D.</u>
Moody, Shaun Leonard	41	Roque Bluffs	----	2025
Preston, Matthew Wade	60	Roque Bluffs	----	2024
Vale, Martha Clark	86	Roque Bluffs	----	2024

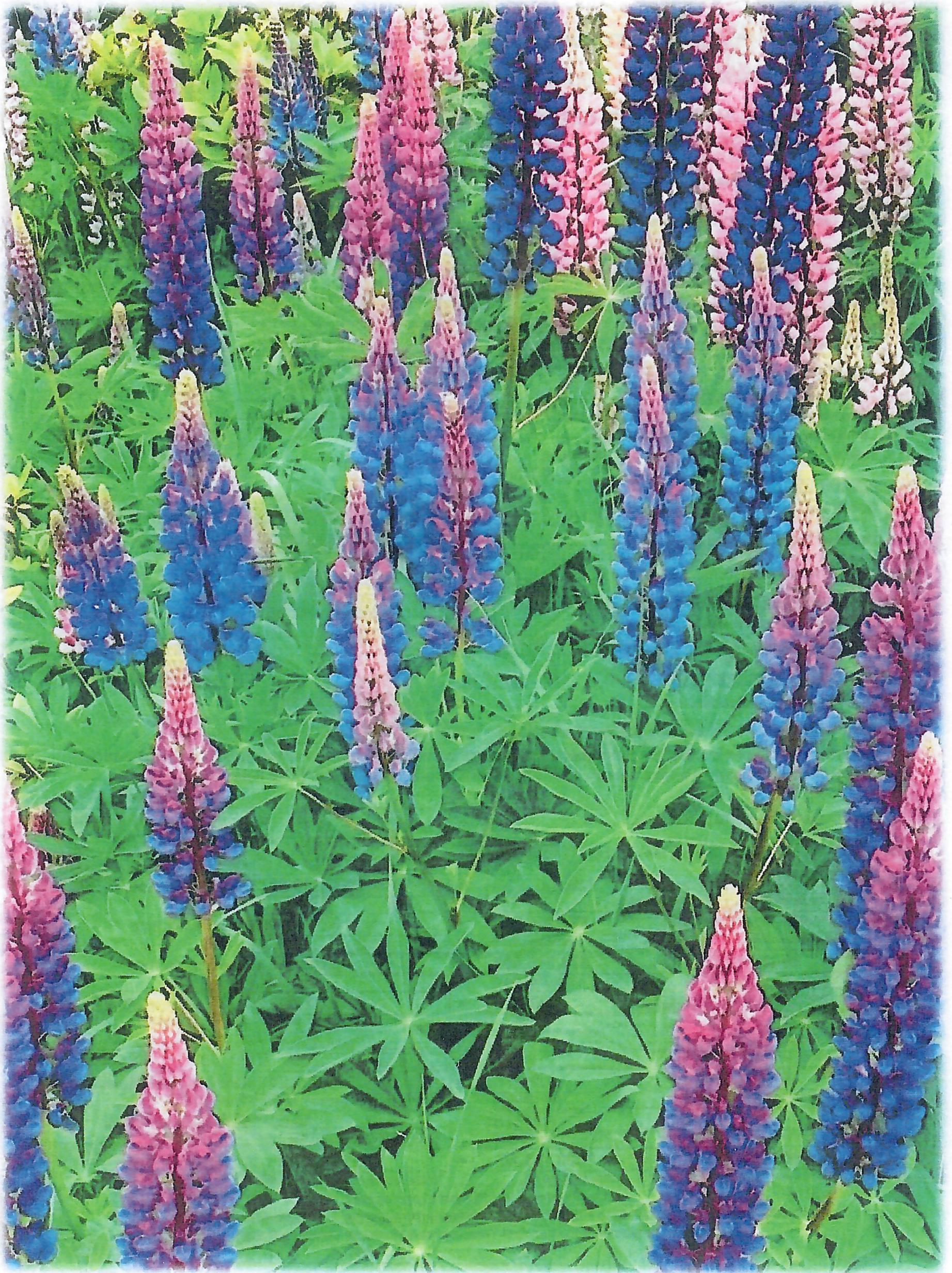
Total Death Records for Roque Bluffs: **3**

Marriage Annual Report:

<u>Groom</u>	<u>Bride</u>	<u>Residence</u>	<u>Date</u>	<u>P.O.M.</u>
Cox, Christopher Corey	Armstrong, Desiree Lynn	-----	2024	RB
Maertens, Ho'olulu Ocean	Pertzoff, Nikaya Elizabeth	-----	2025	RB
Descoteaux, Peter David	Beach, Brooke Elizabeth	-----	2025	RB

Total Marriage Records for Roque Bluffs: **3**

Total Vital Records FY 2024 – 2025 : **12**



ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM

Municipality: _____

ROQUE BLUFFS

Data entry fields

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

1. Local Taxable Real Estate Valuation.....	1	\$72,999,800	
2. Local Taxable Personal Property Valuation.....	2	\$121,653	
3. Total Taxable Valuation (Line 1 plus line 2).....	3	\$73,121,453	(should agree with MVR Page 1, line 11)
4. Total of all Homestead Exempt Valuation	4(a)	\$1,440,000	(should agree with MVR Page 1, line 14f)
Total of all Homestead Exempt Valuation X 76.0%	4(b)	\$1,094,400	
5. Total of all BETE Exempt Valuation..... (+BETE Valuation lead sheet!J12)	5(a)	\$0	
Enhanced Total of all reimbursable BETE Exempt Valuation... (+BETE Valuation lead sheet!J50:J50, Line 4.a)	5(b)	\$0	
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5).....	6	\$74,215,853	

ASSESSMENTS

7. County Tax.....	7	\$195,570.00	
8. Municipal Appropriation.....	8	\$511,941.00	
9. TIF Financing Plan Amount.....	9	\$0.00	
10. Local Education Appropriation (Local Share/Contribution)... (Adjusted to Municipal Fiscal Year)	10	\$309,164.00	
11. Total Appropriations (Add lines 7 through 10).....	#	\$1,016,675.00	

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	\$25,563.74	
13. Other Revenues: All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement)	13	\$131,000.00	
14. Total Deductions (Line 12 plus line 13).....	#	\$156,563.74	
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	#	\$860,111.26	

16.	\$860,111.26 <small>(Amount from line 15)</small>	x	1.05	=	\$903,116.82	Maximum Allowable Tax
17.	\$860,111.26 <small>(Amount from line 15)</small>	÷	\$74,215,853 <small>(Amount from line 6)</small>	=	0.011589	Minimum Tax Rate
18.	\$903,116.82 <small>(Amount from line 16)</small>	÷	\$74,215,853 <small>(Amount from line 6)</small>	=	0.012169	Maximum Tax Rate
19.	\$73,121,453.00 <small>(Amount from line 3)</small>	x	0.01175	=	\$859,177.07 <small>(Enter on MVR Page 1, line 13)</small>	Tax for Commitment
20.	\$860,111.26 <small>(Amount from line 15)</small>	x	0.05	=	\$43,005.56	Maximum Overlay
21.	\$1,094,400 <small>(Amount from line 4b.)</small>	x	0.01175 <small>(Selected Rate)</small>	=	\$12,859.20 <small>(Enter on line 8, Assessment Warrant)</small>	Homestead Reimbursement
22.	\$0 <small>(Amount from line 5b.)</small>	x	0.01175 <small>(Selected Rate)</small>	=	\$0.00 <small>(Enter on line 9, Assessment Warrant)</small>	BETE Reimbursement
23.	\$872,036.27 <small>(Line 19 plus lines 21 and 22)</small>	-	\$860,111.26 <small>(Amount from line 15)</small>	=	\$11,925.01 <small>(Enter on line 5, Assessment Warrant)</small>	Overlay

(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.

Property Tax Division
REPORT OF ASSESSMENT REVIEW



Municipality

Roque Bluffs

County

Washington (c)

	2024	2025	2026
1. State Valuation	121,550,000	124,000,000	138,950,000
2. Amount of Change	19,300,000	2,450,000	14,950,000
3. Percent of Change	18.88%	2.02%	12.06%
4. Eff. Full Value Rate (line 6d/1)	0.00683	0.00667	0.00628
5. Local mil Rate 22-23-24	0.01125	0.01125	0.01175
6a. Commitment 2022-23-24	810,072	811,623	859,177
6b. Homestead Reimbursement	20,121	16,006	12,859
6c. BETE Reimbursement			
6d. Total (6a, 6b & 6c)	830,193	827,629	872,036
6e. % change from prior year (6d.)	14.09%	-0.31%	5.37%

	2023	2024		
A. Municipal Valuation	72,144,280	73,121,453		
Net Supplements / Abatements		(107,230)	Amount of Change	Percent of Change
Homestead (Exempt Valuation)	1,422,720	1,094,400		
BETE (Exempt Valuation)				
Adjusted Municipal Valuation	73,567,000	74,108,623	541,623	0.74%

B. Sales Information				
Sales Period Used	07/22 - 06/23	07/23 - 06/24		
State Valuation # of Sales	2025 22	2026 25	Combined Sales Ratio	53%
# of Appraisals				

Residential Study			Percent of Change
Weighted Average	55%	52%	
Average Ratio	59%	53%	-10.17%
Assessment Rating	25	30	

Waterfront Study			
Weighted Average			
Average Ratio			
Assessment Rating			

Condominium Study			
Weighted Average			
Average Ratio			
Assessment Rating			

Certified Ratio	78%	60%
------------------------	-----	-----

Municipality

Roque Bluffs

County

Washington (c)

Municipal Valuation - 2024

60%

Declared Certified Ratio

2026 State Valuation

LAND			Ratio	Source		
Electrical Utilities (Trans & Dist)			100%	Declaration Value	1,091,125	
Classified Tree Growth	806 ac	69,980	60%	State Rates	116,261	
Classified Farm Land						
Classified Farm Woodland						
Classified Open Space	145 ac	160,522	57%	Adj. Cert Ratio	281,618	
Classified Working Waterfront	4.10 ac	40,600	57%	Adj. Cert Ratio	71,228	
Commercial Lots		42,600	57%	Adj. Cert Ratio	74,737	
Industrial Lots						
Residential Lots		4,919,048	53%	Combined Study	9,281,223	
Waterfront & Water Influenced Lots		39,464,100	53%	Combined Study	74,460,566	
Condominium Lots						
Blueberry	157 ac	90,900	29%	2,000/ac SR	314,000	
Working Forest Roads						
Waste Acres	411 ac	20,550	50/ Mun Avg	115/ac SR	47,260	
# Undeveloped Acres	1,955 ac	920,900	471/ Mun Avg	905/ac SR	1,769,380	
		46,820,300		TOTAL LAND	87,507,398	
BUILDINGS		# accts				
Commercial			18,700	57%	Adj. Cert Ratio	32,807
Industrial						
Residential			11,385,200	53%	Combined Study	21,481,509
Waterfront & Water Influenced			14,775,600	53%	Combined Study	27,878,491
Condominiums						
			26,179,500		TOTAL BUILDINGS	49,392,807
PERSONAL PROPERTY		# accts				
Commercial			121,653	60%	Cert Ratio	202,755
Industrial						
Other						
			121,653		TOTAL PERSONAL	202,755
TOTALS			73,121,453			137,102,960
Adjustments (Net Abates/Supp)		(107,230)	53%	Combined Study	(202,321)	
Adjustments (Comm., Ind. & Pers.)						
Homestead (Exempt Valuation)		1,094,400	53%	Combined Study	2,064,906	
BETE (Exempt Valuation)						
ADJUSTED TOTAL		74,108,623			138,965,545	
TIF ADJUSTMENTS				<i>TIF Development Program Fund</i>		
NET w/ ADJUSTMENTS & TIF					138,965,545	
STATE VALUATION					138,950,000	

PTF303.4 (Rev 11/13)

Property Tax Division
REPORT OF ASSESSMENT REVIEW

Municipality	Roque Bluffs	County	Washington (c)
I. Valuation System			
A. Land: Tax Maps by	James Sewall Company	Date:	1999
Undeveloped Acreage	640/ac on Average	Undeveloped Lots	18,148
Road Frontage	15,000 Developed Lot	Water Frontage	202/FF
House Lots	22,708 First Acre	Other	
B. Buildings : Revaluation By:	Doreen French 2019	Computerized Records	Trio - Full
C. Personal Property:	Assessed? Y/N <input type="checkbox"/> Y	Method Used:	RCNLD
	Is Cert Ratio Applied? Y/N <input type="checkbox"/> Y		
II. Assessment Records / Condition			
	Website w/VAL data Y/N <input type="checkbox"/> N/A	Web Address	N/A
Valuation Book	Good	Tree Growth Forms	On File
Property Record Cards	Fair	Farm Land Forms	Not Applicable
Veteran Exemption Forms	On File	Open Space Forms	On File
Homestead Exemption Forms	On File	Working Waterfront Forms	On File
III. Supplements and Abatements			
Supplements: Number Made		Value Supplemented	
Abatements: Number granted	2	Value Abated	(107,230)
(excluding current use penalties)			
IV. Statistical Information			
Number of Parcels	541	Land Area	6,403
Taxable Acres	5,997	Bog/Swamp	411
Population (2020)	296		
V. Comments or Plans for Compliance			
VI. Audit Information			
Municipal Official providing data:	<i>Marc Perry, Assessors' Agent</i>		
Date(s) of Field Audit:	Via E-mail		
VII. Office Review			
	Recommended by:	<i>Shawn Borrello</i>	
		Field Rep	
	Checked by:	<i>LL</i>	
	Approved by:	<i>Tony Pinette</i>	8.11.2025
	Copies Mailed: (date)	8/26/2025	

Town of Roque Bluffs

2024 - 2025

Tax Collector's Report

Acct.#	Property Owner	Location	M/L	Tax Yr./Principal	Int./Costs	Total Balance Due
349	Little House, LLC.	118 Cow Pt. Rd.	08/10	2024 / \$3,389.09	\$138.44	\$3,527.53
3	Brian Ahern	Duck Cove Rd.	10/138	2024 / \$348.98	\$14.26	\$363.24
416	Daniel & Tamera Aiello	189 Schoppee Pt. Rd.	5/58	2024 / \$1,467.58	\$59.95	\$1,527.53
493	Scott R. Anagnoste	N. Duck Cove Rd.	10/81	22-24 / \$969.29	\$59.04	\$1,028.33
184	Justin Anthony	504 Roque Bluffs Rd.	7/11-A	19-24 / \$1,974.16	\$298.02	\$2,272.18
539	Boatita Charters, Inc.	N. Duck Cove Rd.	11/01	21-24 / \$1,221.30	\$115.15	\$1,336.45
324	Theron S. Boudakain	Duck Cove Rd.	10/48	22-24 / \$1,113.14	\$67.05	\$1,180.19
39	Philip & Karen Brown	Old Wagon Tl. Rd.	2/40	21-24 / \$845.19	\$79.69	\$924.88
40	Philip & Karen Brown	Old Wagon Tl. Rd.	2/41	21-24 / \$823.05	\$77.60	\$900.65
41	Philip & Karen Brown	Old Wagon Tl. Rd.	2/42	21-24 / \$1,858.50	\$175.23	\$2,033.73
614	Lauralyn & Daniel Carlson	Dyke Marsh	9/66	22-24 / \$623.35	\$37.55	\$660.90
----	& Evelyn Dallanegra					
471	Carol Concannon	7 School Ln.	10/111	2024 / \$2,033.93	\$83.08	\$2,117.01
----	& Christine Berry					
308	Cove Bluff Trust	245 Johnson Cove Rd.	5/11	2024 / \$2,006.90	\$81.98	\$2,088.88
90	Thomas Curtis	41 Little Beach Rd.	9/35	2024 / \$735.55	\$30.05	\$765.60
102	Roger & Monique Descours	Cow Pt. Rd.	5/7	2024 / \$2,401.70	\$98.11	\$2,499.81
----	Trustees & Myriam & Ghislaine Descours Trustees					
661	Michael R. Dougherty	Spa Island	9/60	20-24 / \$1,049.79	\$134.30	\$1,184.09
120	James & Joan Durando	Duck Cove Rd.	10/7	23-24 / \$494.50	\$22.46	\$516.96
324	William & Elisabeth Durfey	Duck Cove Rd.	10/48	21-24 / \$325.00	\$68.54	\$393.54
674	Kimberly G. Eastup	97 Roque Bluffs Rd.	5/73-B	23-24 / \$1,427.20	\$63.18	\$1,490.38
350	Jeffrey & Lori Fernald	135 Cow Point Rd.	8/21	23-24 / \$8,296.11	\$378.06	\$8,674.17
280	Brien & Kayla Flewelling	634 Duck Cove Rd.	10/150	2024 / \$474.70	\$19.48	\$494.18
158	Paul Gay	Johnson Cove Rd.	5/20	22-24 / \$4,767.98	\$218.35	\$4,986.33

Acct.#	Property Owner	Location	M/L	Tax Yr./Principal	Int./Costs	Total Balance Due
159	Paul Gay	Johnson Cove Rd.	5/92	22-24 / \$2,433.62	\$117.33	\$2,550.95
160	Paul Gay	16 Birch Pt. Rd.	5/93	22-24 / \$7,726.80	\$466.47	\$8,193.27
161	Paul Gay	Johnson Cove Rd.	5/96	2024 / \$404.20	\$16.59	\$420.79
163	Paul Gay	Heath Rd.	6/51	2024 / \$379.00	\$15.43	\$391.43
164	Paul Gay	Johnson Cove Rd.	9/01	23-24 / \$1,124.71	\$51.25	\$1,175.96
165	Paul Gay	Heath Rd.	9/26	2024 / \$353.68	\$14.52	\$368.20
148	John Gould & Kimberley Roberts	510 Duck Cove Rd.	10/120	2024 / \$236.18	\$9.69	\$245.87
199	Aaron Hanscom	Roque Bluffs Rd.	6/36	2024 / \$500.00	\$20.52	\$520.52
201	Lisa Hanscom	7 Great Cove Rd.	6/23	23-24 / \$1,030.40	\$46.95	\$1,077.35
204	Wayne Hanscom	186 Roque Bluffs Rd.	6/01	2024 / \$5,280.45	\$216.72	\$5,497.17
229	Geraldine Jensen & Joseph Bagley	Duck Cove Rd.	10/18	2020 / \$1,156.43	\$153.47	\$1,309.90
234	Emily Johnson & Johnson Revocable Trust	Nepp Point Rd.	2/79-A	21-24 / \$1,929.30	\$183.29	\$2,112.59
235	Emily Johnson & Johnson Revocable Trust	Nepp Point Rd.	2/6-5-A	21-24 / \$885.00	\$84.08	\$969.08
121	James & Adam Kilton	179 N. Duck Cove Rd.	10/91	2024 / \$420.65	\$17.67	\$438.32
347	Lauren Koncinsky	Chambers Point Rd.	2/15	2024 / \$247.93	\$10.37	\$258.30
356	Katariina Lahti & Ilias Levis	Duck Cove RD.	10/166	2024 / \$395.98	\$16.56	\$412.54
438	Charles & Elizabeth Maddaus	2 Mallard Lane	10/123	2024 / \$2,433.43	\$101.74	\$2,535.17
310	Mally Maher	Duck Cove Rd.	10/24	2024 / \$265.05	\$11.08	\$276.13
321	Holly & Abby Marsh & Elizabeth Marsh Irrevocable Trust/Trustees	Johnson Cove Rd.	9/41	23-24 / \$4,425.20	\$204.35	\$4,629.55
336	Garren & Carmen Maurer	Duck Cove Rd.	101/177	22-24 / \$698.70	\$42.56	\$741.26
344	Kathleen Melluzzo	Duck Cove Rd.	10/19	16-24 / \$1,866.85	\$534.08	\$2,400.93
345	Kathleen Melluzzo	Duck Cove Rd.	10/30	20-24 / \$1,080.95	\$144.23	\$1,225.18
346	Metropolitan Inc.	Duck Cove Rd.	10/12	20-24 / \$1,150.12	\$153.45	\$1,303.57
387	Jason & Courtney Milligan	Duck Cove Rd.	10/121	14-24 / \$2,039.63	\$546.11	\$2,710.94

Acct.#	Property Owner	Location	M/L	Tax Yr./Principal	Int./Costs	Total Balance Due
299	Jason Nass & Ross Wheaton	N. Duck Cove Rd.	10/75	19-24 / \$1,686.19	\$286.62	\$1,982.76
----	& Zachary Nelson					
244	Ivar Neset	Duck Cove Rd.	6/49	2024 / \$582.80	\$24.37	\$607.17
385	Peter & Gail Olson	Heath Road	10/53	20-24 / \$1,357.24	\$172.93	\$1,530.17
407	Glen & Mina Preston	482 Roque Bluffs Rd.	7/8	16-24 / \$7,563.78	\$1,919.02	\$9,608.00
458	Martin Preston	458 Roque Bluffs Rd.	6/30	2024 / \$350.84	\$0.34	\$351.18
425	Tyrone Preston Jr.	542 Roque Bluffs Rd.	7/13	2024 / \$372.48	\$15.57	\$388.05
566	Burton Rankie	Old Wagon Tr. Rd.	1/4	20-24 / \$1,693.29	\$225.93	\$1,919.22
525	Jill & Anthony Reed	11 Sunrise Lane	2/33	22-24 / \$7,703.31	\$354.18	\$8,057.49
237	Jill Reed	85 Johnson Cove Rd.	5/27	23-24 / \$7,330.11	\$338.48	\$7,668.59
523	Jill & Anthony Reed	Pineo Road	2/31	2024 / \$246.75	\$10.32	\$257.07
440	Sofia Reyes	Duck Cove Rd.	10/5	2024 / \$255.11	\$10.67	\$265.78
575	Paul & Tandra Santis	50 N. Duck Cove Rd.	10/74	2024 / \$1,942.28	\$81.20	\$2,023.48
496	Lee & Lance Sinford	387 Great Cove Rd.	3/8	2024 / \$552.84	\$23.11	\$575.95
18 663	Leon & Lucile Sinford	387 Great Cove Rd.	6/52-I	2024 / \$428.88	\$17.93	\$446.81
662	Allison & Thurston Smith Jr.	Spa Island (1/3 Int.)	9/60	21-24 / \$881.53	\$80.87	\$962.40
536	Paul & Barbara Spolidoro	N. Duck Cove Rd.	10/81	2021 / \$283.00	\$59.92	\$342.92
539	Paul & Barbara Spolidoro	N. Duck Cove Rd.	11/1	2021 / \$276.00	\$58.44	\$334.44
82	Deanna Stanhope	395 Roque Bluffs Rd.	6/39	22-24 / \$1,661.14	\$101.21	\$1,762.35
241	Peter & Kelly Stevens	293 Great Cove Rd.	6/19	23-24 / \$3,072.80	\$141.89	\$3,214.69
403	The Potters Holding, LLC.	63 Duck Cove Rd.	7/33-A	23-24 / \$1,050.35	\$48.48	\$1,098.83
560	Sanjay & Priya Tikku	Nepp Point Rd.	2/6-4	2024 / \$1,155.21	\$48.30	\$1,203.51
566	David & Christopher Trend &	Old Wagon Trail	1/4	2020 / \$286.14	\$92.30	\$378.44
454	Murray Environmental Trust	149 Chambers Point Rd.	2/53	2024 / \$3,244.54	\$136.27	\$3,380.81
573	Jane & Brian Van Dam Sr.	Old Wagon Tr. Rd.	2/48	23-24 / \$1,048.80	\$48.59	\$1,097.39
571	Maude & Donald Van Dis	67 Calf Point Rd.	8/5	2024 / \$5,298.50	\$222.54	\$5,521.04
535	Vincent Watkins	Chambers Point Rd.	2/65	23-24 / \$949.54	\$43.99	\$993.53
245	William Wing	509 Roque Bluffs Rd.	7/41	2024 / \$1,670.85	\$70.18	\$1,741.03

Total Property Tax Owed to the Town of Roque Bluffs / Roque Bluffs Tax Collector: \$80,464.94 \$9,958.80 \$90,423.74



Machias Ambulance Service

25 McDonald Drive, Machias, ME 04654

207-255-1032 EMERGENCY: 9-1-1

February 17, 2025

Dear Roque Bluffs Selectboard,

Machias Ambulance Service has worked hard to maintain an affordable contract rate with our partner municipalities, however with continually increasing labor costs, an aging fleet requiring vehicle replacements, increasing fuel costs, medical supply costs, etc, we will be forced to increase our contract rate in the 2026 Contract. After spending significant time analyzing what our future needs will be, we have determined that our best course of action will be to increase our contract rate to \$80/captia. This will be effective for the 2026 calendar year contract, in order to afford you as much time as possible, and a full budget cycle, to prepare for this increase. We understand that this is another significant increase, but this is essential in order for Machias Ambulance Service to financially sustain our exceptional EMS Services to our communities.

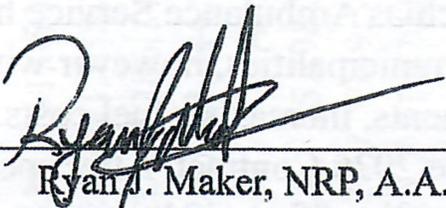
I would like to provide you with some information and statistics about the last year at Machias Ambulance Service, to allow you to have a better understanding of why these changes are necessary. In 2024, Machias Ambulance Service responded to 1,681 Calls for Service. This represents a staggering 41 % increase in overall call volume from 2023 to 2024. A study performed by EMS Officials and the Legislature in Maine show that most rural EMS agencies lose approximately \$2,000.00 for each and every call they respond to when they do not have support from the taxpayer. As our call volume increases, our support from the taxpayer must increase in order for us to be financially sustainable.

In 2024, Machias Ambulance Service responded to 27 Emergency Calls for Service in the Town of Roque Bluffs. Additionally, we transported 4 patients who reside in Roque Bluffs to other hospitals (i.e. Eastern Maine Medical Center) for higher level/specialist care. In 2024, Machias Ambulance Service invested significantly in our agency, including creating dedicated Full Time positions for our EMS Clinicians, stepping away from the outdated "volunteer" model we have used since the beginning of Machias Ambulance Service. We invested in Capital Projects, including the purchase of a 2024 Ford Transit Ambulance to replace our oldest Ambulance, as well as adding a Rapid Response SUV to the fleet. Our Rapid Response SUV provides us with much more flexibility to provide life-saving care faster, particularly in times of high call volume. In addition, Machias Ambulance Service has also hired two Full Time Paramedics, which brings us to a total of three on staff. When we are able to hire one additional Paramedic, we will have Paramedic level staffing 24/7. Going forward, we will continue to create additional Full Time positions to provide more consistent staffing, invest in Capital Projects, particularly

Vehicle Replacement, and provide the same, or maybe even better care that your citizens have come to know and expect when they dial 9-1-1 for EMS.

Machias Ambulance Service Senior Leadership would like to express our willingness to attend a Selectboard Meeting, or your Annual Town Meeting to answer questions regarding the need for this contract increase. We take pride in the Service we are building, the care that we are providing, and our partnership with the Town of Roque Bluffs. We extend our gratitude for the continued partnership, and allowing us the honor to serve your community. Please feel free to reach out to me if you have any questions, comments, or concerns.

Respectfully,


Ryan J. Maker, NRP, A.A.S., I/C
Chief, Machias Ambulance Service

**CONTRACT AGREEMENT FOR AMBULANCE SERVICE
BETWEEN THE TOWN OF MACHIAS AND
THE TOWN OF ROQUE BLUFFS**

This Agreement, made this 1st day of January, 2025, by and between the **TOWN OF MACHIAS**, a municipal corporation located in the County of Washington and the State of Maine, hereinafter referred to as the **TOWN OF MACHIAS**, and the **TOWN OF ROQUE BLUFFS**, a municipal corporation located in the County of Washington and the State of Maine, hereinafter referred to as the **TOWN OF ROQUE BLUFFS**.

WITNESSETH:

Where as the **TOWN OF MACHIAS** has organized, and is operating, a municipal ambulance service, properly equipped with motor vehicles, patient care equipment and trained attendants; and

Now, therefore, the **TOWN OF MACHIAS**, in consideration of the promises and the mutual covenants and agreements as hereinafter set forth, it is mutually agreed by and between the parties hereto as follows:

1. Should the **TOWN OF ROQUE BLUFFS** require the Machias Ambulance Service, said Town shall call said service to request such service of the **TOWN OF MACHIAS**, of which the **TOWN OF MACHIAS** shall provide, if able to do so, at the time of such request;
2. The **TOWN OF ROQUE BLUFFS** shall pay to the **TOWN OF MACHIAS**, upon invoice, the sum of Fifteen Thousand One Hundred and Fifty Dollars (\$15,150.00) as an annual retainer fee, for the provision of ambulance service.
3. Residents from the **TOWN OF ROQUE BLUFFS** shall pay to the **TOWN OF MACHIAS**, upon invoice, all ambulance services provided to them by the **TOWN OF MACHIAS** at the approved rates -- as of January 1, 2025 these rates are BLS Emergency, Eight Hundred and Twenty Five Dollars (\$825.00), ALS Emergency, One Thousand Six Hundred Dollars (\$1,600.00) together with Twenty Five Dollars (\$25.00) per loaded mile and any other billable charges allowed by the attached fee schedule. These rates will be adjusted upon receipt of notification from the billing company (COMSTAR) that adjustments in the average billing rate schedules have been made. An invoice will be sent at the time of service to the appropriate insurance company and to the patient. A second notice will be sent, after sixty (60) days to the **TOWN OF ROQUE BLUFFS**.
4. The **TOWN OF MACHIAS** may enter into similar contracts with municipalities adjacent to or within the official jurisdiction of the Machias Ambulance Service in Washington County. Priority of service shall be given to the residents of the **TOWN OF MACHIAS** in the first instance and to the municipalities first making the request in the second instance,
5. The **TOWN OF MACHIAS** shall carry with its insurance agency the proper insurance to protect the **TOWN OF MACHIAS**, contract towns and patients; however, the **TOWN OF MACHIAS** shall not be liable to the **TOWN OF ROQUE BLUFFS** or to any person, firm or corporation for any failure to provide such ambulance service upon request, nor shall it be liable to said Town or to any patients or passengers receiving the services for any injury incurred or damage suffered as a result of such services;

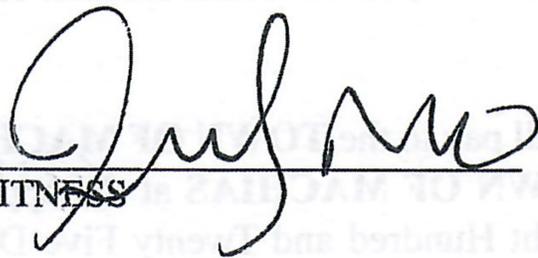
**CONTRACT AGREEMENT FOR AMBULANCE SERVICE
BETWEEN THE TOWN OF MACHIAS AND
THE TOWN OF ROQUE BLUFFS**

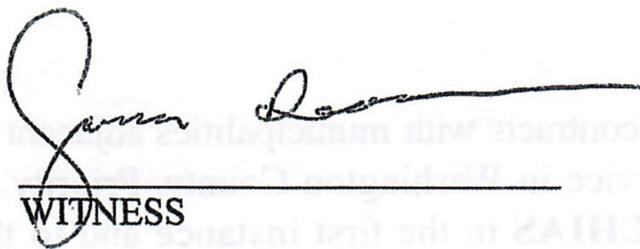
6. The **TOWN OF MACHIAS** hereby agrees to operate said ambulance service pursuant to the regulations of the Department of Human Services as contained in Public Law of 1969, Chapter 359 and amended by Chapters 556 and 590, Section 59;

7. This contract shall remain in full force and effect until December 31, 2025, unless terminated by either party herein, by written notice not less than thirty (30) days prior to an anniversary date, such notice is to be sent by United States certified mail, postage prepaid. Provided nevertheless, that during each renewal the annual retainer fee provided for in Paragraph 2 shall be paid to the **TOWN OF MACHIAS** upon receipt of its invoice. It being further understood and agreed that no retainer, or portion thereof, paid pursuant hereto, shall be refundable.

IN WITNESS WHEREOF:

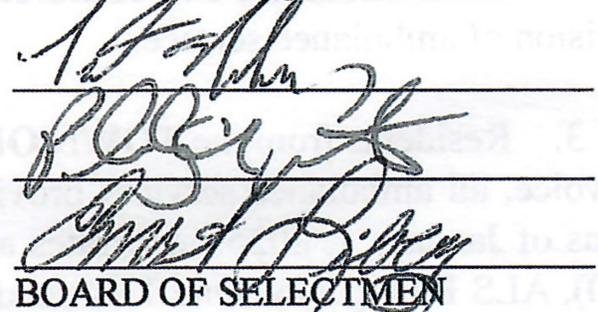
The parties thereto have executed this agreement and set their hand and seal at said **TOWN OF MACHIAS** on the 8 day of January 2025.


WITNESS


WITNESS

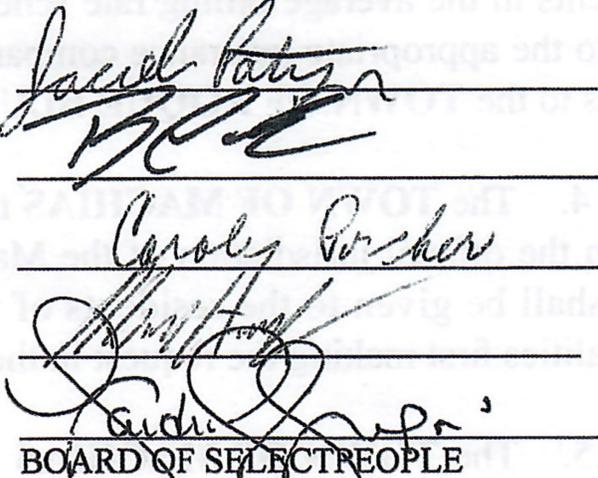
TOWN OF ROQUE BLUFFS

By:


BOARD OF SELECTMEN

TOWN OF MACHIAS

By:


BOARD OF SELECTPEOPLE

Superintendent of Schools Annual Report

To: The Roque Bluffs Select Board, Roque Bluffs School Committee and the Citizens of Roque Bluffs

It is with a deep sense of gratitude and pride that I present my final annual report as Superintendent of Schools for the Roque Bluffs School Department. After over two decades of service - 22 years committed to the educational growth and well-being of our students - it is both an emotional and exciting moment as I reflect on our shared accomplishments and look forward to the district's next chapter.

I am pleased to share that Nicole Case, the current Principal of Machias Memorial High School, will be assuming the role of Superintendent of Schools for AOS 96, effective July 1, 2025. Mrs. Case has been an outstanding leader and advocate for our students, staff, and community. Her professionalism, dedication, and passion for education have been evident throughout her tenure, and I am confident that she will bring a strong vision and steady leadership to AOS 96. I sincerely thank her for her years of service as a teacher and administrator in the Machias School System.

The proposed 25/26 Roque Bluffs school budget has decreased by \$17,519.01 due to fewer elementary and secondary students. The tax commitment will decrease by \$19,745.88 compared to last year.

The Roque Bluffs School Department is supported by the efforts of the AOS 96 central office team. The AOS 96 team members are the following: Scott K. Porter, Superintendent, Mary Maker, Special Education Director, Carol Geel, Administrative Assistant, Laurie Schoppee, Administrative Assistant, Mitchell Look, Federal Programs Manager/Curriculum Coordinator, Amanda Sprague, Business Manager, Lisa Nicely, Administrative Assistant, Amy Albee, Bookkeeper, Heather Wood, Bookkeeper and Shannon Gartmayer, Bookkeeper. I thank each of them for their dedication to provide support services for the 11 AOS 96 towns. I certainly have enjoyed working with the central office staff over the years and will miss them very much.

I would also like to express my heartfelt appreciation to the Roque Bluffs School Committee, the Roque Bluffs Select Board, the citizens of Roque Bluffs, the many dedicated staff members over the years, and the students that have attended AOS 96 schools. Your collaboration, trust, and support have made these 22 years fulfilling and meaningful. Together, we have navigated challenges, celebrated achievements, and maintained a steadfast commitment to providing the best possible education for our children.

In closing, thank you for allowing me the honor of serving as your Superintendent. I leave this position proud of what we have accomplished together and optimistic about the future of education in AOS 96.

Respectfully Submitted,

Scott K. Porter
Superintendent of Schools

**WARRANT
SCHOOL BUDGET MEETING**

Washington County, ss.

State of Maine

TO: Phil Pinto, of the Town of Roque Bluffs: You are hereby required in the name of the State of Maine to notify the voters of the Town of Roque Bluffs of the meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF ROQUE BLUFFS:

You are hereby notified that a school budget meeting will be held at Roque Bluffs Town Office in the Town of Roque Bluffs on June 4, 2025 at 6:00 p.m., for the purpose of determining the following articles:

ARTICLE 1: To elect a Moderator to preside at said meeting.

ARTICLE 2: Shall the Town be authorized to expend \$183,744.00 for Regular Instruction?

ARTICLE 3: Shall the Town be authorized to expend \$31,102.00 for Special Education?

ARTICLE 4: Shall the Town be authorized to expend \$16,028.00 for System Administration?

ARTICLE 5: Shall the Town be authorized to expend \$50,771.00 for Transportation and Buses?

ARTICLE 6: Shall the Town be authorized to expend \$10,000.00 for All Other Expenditures?

**ARTICLES 7 THROUGH 8 RAISE FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

ARTICLE 7: Shall the Town appropriate \$201,096.25 for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$191,514.69 as the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688?

Explanation: The Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 8: (Written ballot required) Shall the Town raise and appropriate \$90,548.75 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$90,548.75 as required to fund the budget recommended by the school committee?

The school committee **recommends \$90,548.75** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$90,548.75: The Roque Bluffs School Department budget is over the Essential, Programs and Services model in system administration, and the difference between the tuition rates and the EPS tuition rates. In addition, the Essential Programs and Services model does not fully fund co-curricular activities and the model has not been fully funded by the State.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the Town budget for educational programs.

ARTICLE 9 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 9: Shall the Town authorize the school committee to expend \$291,645.00 for the fiscal year beginning July 1, 2025 and ending June 30, 2026 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?

ARTICLE 10 10 AUTHORIZES EXPENDITURES, OF GRANTS AND OTHER RECEIPTS

ARTICLE 10: Shall the Town be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

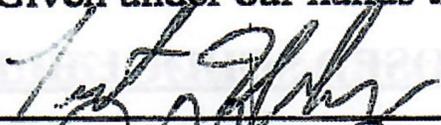
ARTICLE 11 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

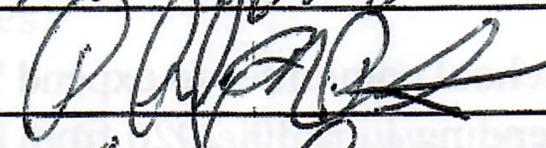
ARTICLE 11: Shall the Town appropriate \$650.00 for adult education and raise \$650.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education

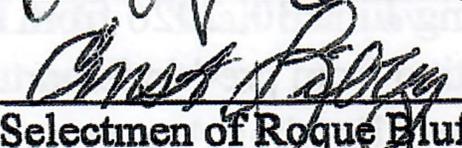
ARTICLE 12 AUTHORIZES THE ADULT BASIC EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

ARTICLE 12: Shall the Town appropriate \$375.00 for adult basic education and raise \$375.00 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult basic education program.

Given under our hands this 23 day of May, 2025







Selectmen of Roque Bluffs

Roque Bluffs

School Department

Proposed Budget

2025 ~ 2026

Roque Bluffs

Page	Budget Totals	2024/2025	2025/2026	\$ increase/ decrease
	Regular Instruction Elementary Secondary			
2	Total Regular Programs	\$ 207,058.00	\$ 183,744.00	\$ (23,314.00)
	Special Education Special Ed. Services Speech Therapy Evaluator/Transition Occupational Therapy IEP Coordinator Administration			
2	Total Special Education	\$ 26,074.00	\$ 31,102.00	\$ 5,028.00
	System Administration Office of the Superintendent School Board			
3	Total System Administration	\$ 17,928.00	\$ 16,028.00	\$ (1,900.00)
3	Total Student Transportation	\$ 48,104.00	\$ 50,771.00	\$ 2,667.00
	Other Expenditures Contingency			
3	Total Other Expenditures	\$ 10,000.00	\$ 10,000.00	\$ -
	GRAND TOTAL	\$ 309,164.00	\$ 291,645.00	\$ (17,519.00)

Rogue Bluffs School Department
Comparison Between 2024/2025 and 2025/2026

Regular Instruction	<u>2024/2025</u>	<u>2025/2026</u>	Inc/(Dec)
<u>Elementary Program</u>			
Tuition 9 + 2 extra	\$ 104,338.00	\$ 91,129.00	\$ (13,209.00)
<u>Secondary Program</u>			
Tuition 6 + 1 extra	\$ 102,720.00	\$ 92,615.00	\$ (10,105.00)
Total Regular Instruction (Article 2)	\$ 207,058.00	\$ 183,744.00	\$ (23,314.00)

Special Education Program	<u>2024/2025</u>	<u>2025/2026</u>	Inc/(Dec)
Personnel			
Director's Salary	\$ 1,710.00	\$ 1,365.00	\$ (345.00)
Secretary's Salary	\$ 906.00	\$ 775.00	\$ (131.00)
Office Expenses	\$ 1,213.00	\$ 877.00	\$ (336.00)
Tutor	\$ 500.00	\$ 500.00	\$ -
Professional Support Staff	\$ 10,076.00	\$ 8,287.00	\$ (1,789.00)
Contracted Services	\$ 5,200.00	\$ 5,250.00	\$ 50.00
Total	\$ 19,605.00	\$ 17,054.00	\$ (2,551.00)
Benefits			
Health Insurance	\$ -	\$ -	\$ -
MainePERS	\$ 21.00	\$ 21.00	\$ -
FICA/Medicare	\$ 8.00	\$ 8.00	\$ -
Workers' Compensation	\$ 4.00	\$ 4.00	\$ -
Unemployment Insurance	\$ 13.00	\$ 15.00	\$ 2.00
Total	\$ 46.00	\$ 48.00	\$ 2.00
Professional Services			
Professional Dues & Fees	\$ -	\$ -	\$ -
Tuition	\$ 6,250.00	\$ 14,000.00	\$ 7,750.00
Total	\$ 6,250.00	\$ 14,000.00	\$ 7,750.00
Supplies and Materials			
Instructional Supplies/Software & Books	\$ 173.00	\$ -	\$ (173.00)
Total	\$ 173.00	\$ -	\$ (173.00)
Total Special Education Program (Article 3)	\$ 26,074.00	\$ 31,102.00	\$ 5,028.00

System Administration

	2024/2025	2025/2026	Inc/(Dec)
Personnel			
AOS 96 Central Office			
Superintendent's Salary	\$ 2,620.00	\$ 2,217.00	\$ (403.00)
Business Manager's Salary	\$ 1,407.00	\$ 1,162.00	\$ (245.00)
3 Bookkeepers & 1 Secretary	\$ 4,238.00	\$ 3,486.00	\$ (752.00)
Office Expenses	\$ 4,099.00	\$ 3,580.00	\$ (519.00)
School Board	\$ 994.00	\$ 994.00	\$ -
Total	\$ 13,358.00	\$ 11,439.00	\$ (1,919.00)
Professional Services			
Professional Services	\$ 4,002.00	\$ 4,015.00	\$ 13.00
Professional Dues & Fees	\$ 336.00	\$ 342.00	\$ 6.00
Other (reports, misc)	\$ 232.00	\$ 232.00	\$ -
Total	\$ 4,570.00	\$ 4,589.00	\$ 19.00
Total System Administration (Article 4)	\$ 17,928.00	\$ 16,028.00	\$ (1,900.00)

Transportation & Buses

	2024/2025	2025/2026	Inc/(Dec)
Personnel			
Transportation Director	\$ -	\$ -	\$ -
Bus Driver	\$ 24,564.00	\$ 26,700.00	\$ 2,136.00
Substitute	\$ 3,588.00	\$ 3,900.00	\$ 312.00
Total	\$ 28,152.00	\$ 30,600.00	\$ 2,448.00
Benefits			
FICA/Medicare	\$ 2,296.00	\$ 2,495.00	\$ 199.00
Workers' Compensation	\$ 1,554.00	\$ 1,690.00	\$ 136.00
Unemployment	\$ 156.00	\$ 159.00	\$ 3.00
Total	\$ 4,006.00	\$ 4,344.00	\$ 338.00
Professional Services			
Repairs & Maintenance	\$ 7,000.00	\$ 7,000.00	\$ -
Fuel	\$ 6,000.00	\$ 6,000.00	\$ -
Bus Purchase	\$ -	\$ -	\$ -
Other (phone, insurance, physicals)	\$ 2,946.00	\$ 2,827.00	\$ (119.00)
Total	\$ 15,946.00	\$ 15,827.00	\$ (119.00)
Total Transportation & Buses (Article 5)	\$ 48,104.00	\$ 50,771.00	\$ 2,667.00

Other Expenditures

	2024/2025	2025/2026	Inc/(Dec)
Contingency	\$ 10,000.00	\$ 10,000.00	\$ -
Total Other Expenditures (Article 6)	\$ 10,000.00	\$ 10,000.00	\$ -

Grand Total Expenditures

Grand Total Expenditures	\$ 309,164.00	\$ 291,645.00	\$ (17,519.00)
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Rogue Bluffs School Department
Revenue Comparison 2024/2025 and 2025/2026

	<u>2024/2025</u>	<u>2025/2026</u>
Fund Balance	\$ -	\$ -
State Foundation Allocation	\$ 7,354.73	\$ 9,581.56
Local Foundation Allocation	\$ 205,043.49	\$ 191,514.69
Additional Local Allocation	\$ 96,765.78	\$ 90,548.75
	\$ 309,164.00	\$ 291,645.00

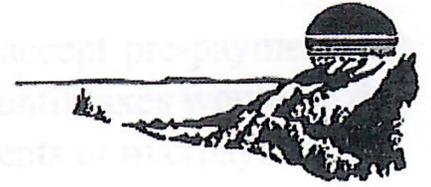
	<u>Tax for Municipal Year</u>
Local Foundation Allocation	\$ 191,514.69
Additional Local Allocation	\$ 90,548.75
	\$ 282,063.44

Municipal Tax 2025/2026	\$ 282,063.44	
Municipal Tax 2024/2025	\$ 301,809.27	
	\$ (19,745.83)	-6.54% Decrease

Proposed Gross Budget 2025/2026	\$ 291,645.00	
Gross Budget 2024/2025	\$ 309,164.00	
	\$ (17,519.00)	-5.67% Decrease

Town of Roque Bluffs

3 Roque Bluffs Road
Roque Bluffs, ME 04654
PO Box 277
Machias, ME. 04654
(207) 255-3330
rbtownclerk@gmail.com



Minutes of the Town Meeting to Consider the School Budget

June 4, 2025

Roque Bluffs, Maine

The meeting was called to order at 6:20 pm in the Town Hall. Four residents were present, along with Scott Porter, the current School Superintendent, and Nicole Case, Machias High School Principal and incumbent School Superintendent.

Selectman Philip Pinto stood in for the Town Clerk who was unable to attend.

Pinto called for nominations for Moderator. Nicole Case was put forward and seconded. There were no further nominations. A vote was taken and Nicole Case was elected unanimously.

Pinto then administered the Moderator's Oath and turned the meeting over to the Moderator.

The Moderator recognized a motion to combine Warrant Articles 1 through 7 into a single vote. The motion was seconded. The Moderator asked for discussion, but none ensued. The Moderator called for a vote, and the motion passed unanimously by a show of hands.

The Moderator then read out loud the text of Articles 1 through 7.

The Moderator recognized a motion to vote on Articles 1 through 7. The motion was seconded and the Moderator called for discussion. Hearing none, she called for a vote. The motion accepting Articles 1 through 7 passed unanimously by a show of hands.

The Moderator explained that Article 8 must be voted on by secret ballot. She read aloud the text of Article 8 and then recognized a motion to vote on Article 8. This was seconded, after which the Moderator called for discussion. Hearing none, the Moderator called for a paper ballot. Papers were distributed to the residents and then collected once they had voted. The Moderator tallied the votes, and the motion passed unanimously.

The Moderator recognized a motion to combine the remaining Articles, 9 through 12, for a single vote. The motion was seconded, and the Moderator called for discussion. Hearing none, the Moderator called for a vote. The motion passed unanimously by a show of hands.

The Moderator proceeded to read aloud the text of Articles 9 through 12. She then recognized a motion to vote on the combined Articles 9 through 12. The motion was seconded. The Moderator called for discussion. Hearing none, she called for a vote. The motion passed unanimously by a show of hands.

As there was no further business, the Moderator adjourned the meeting.

Warrant
2025 Town Meeting
Town of Roque Bluffs, Maine

To: Robin L. Pinto, resident of the Town of Roque Bluffs in the County of Washington, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Roque Bluffs, aforesaid, qualified by law to vote in town affairs, to assemble at the Town Office of Roque Bluffs on the First (1) day of October, 2025 at six o'clock (6:00) in the evening, then and there to act upon the following articles, to wit:

ARTICLE 1: To elect a Moderator to preside at said meeting.

ARTICLE 2: To see if the Town will vote to transfer from the Undesignated Fund Balance the sum of **\$125.00**, to be paid at the rate of **\$25.00** per meeting to the Moderator, who will be elected at each meeting, per statute.

ARTICLE 3: To see if the Town will vote to allow the Select Board to appoint all other officers to various committees as vacancies occur throughout the year.

ARTICLE 4: To see if the Town will vote to authorize the Select Board to act as the Road Commissioners until a Commissioner is appointed.

ARTICLE 5: To see if the Town will vote to authorize the Select Board to apply for and accept grants, reimbursements, and donations on behalf of the Town and to appropriate those funds to their corresponding accounts

ARTICLE 6: To see if the Town will authorize the Select Board to act as Administrators of General Assistance.

ARTICLE 7: To see if the Town will vote to raise by taxation and appropriate the sum of **\$400.00** for General Assistance.

ARTICLE 8: To see if the Town will vote to appropriate the sum of **\$146,000.00** from these various funds to reduce the property tax, said funds to include

Municipal Revenue	\$103,000.00
State Revenue	<u>43,000.00</u>
Total	\$146,000.00

ARTICLE 9: To see if the Town will set **February 6, 2026**, as the date that the fiscal year 2025/2026 property taxes are due and to authorize the Town to charge interest at the rate of 7% per annum on taxes paid after said date with interest to continue until the tax is paid.

- ARTICLE 10:** To see if the Town will vote to authorize the Tax Collector to accept pre-payments on property taxes to be held in a designated general ledger account until taxes would be due and payable, and that the Town shall pay no interest on prepayments or overpayments.
- ARTICLE 11:** To see if the Town will vote to authorize the Select Board to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.
- ARTICLE 12:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$15,100.00** for Ambulance Retainer with Machias Ambulance Service.
- ARTICLE 13:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$24,000.00** for the Assessors Tax Expense Account. This account includes, but is not limited to, the Assessor's Salary, Trio Dues and Program, and postage.
- ARTICLE 14:** To see if the town will appropriate from the Undesignated Fund Balance the sum of **\$34,000.00** to complete the town-wide Property Revaluation.
- ARTICLE 15:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$2,500.00** for election expenses.
- ARTICLE 16:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$15,000.00** for the Fire Substation.
- ARTICLE 17:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$112,000.00** for Municipal Operations.
- ARTICLE 18:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$83,061.00** for Municipal Salaries which includes payroll taxes, Social Security tax, and Medicare tax.
- ARTICLE 19:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$29,700.00** for Administrative Activities.
- ARTICLE 20:** To see whether the Town will vote to raise by taxation and appropriate the sum of **\$3,000.00** for the Code Enforcement Officer and the Licensed Plumbing Inspector.
- ARTICLE 21:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$900.00** for the Animal Control Officer.
- ARTICLE 22:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$3,700.00** for the Town Boat Landing and Harbormaster.
- ARTICLE 23:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$1,500.00** for Planning Board Expenses.
- ARTICLE 24:** To see if the Town will vote to raise by taxation and appropriate the sum of **\$110,000.00** for Snow Removal, Salting and Sanding.

ARTICLE 25: To see if the Town will vote to appropriate the sum of **\$60,000** for Town Roads, including Road Repair Expense and Construction Matching Funds, said funds to include

Carry Forward	\$ 21,868.00
Raised by Taxation	<u>38,132.00</u>
Total	\$ 60,000.00

ARTICLE 26: To see if the Town will vote to appropriate the sum of **\$28,000.00** for the Town Salt and Sand Shed, said funds to include:

Carry Forward	\$ 7,571.00
Raised by Taxation	<u>20,429.00</u>
Total	\$ 28,000.00

This account includes, but is not limited to, the maintenance of the building and the purchase of winter sand and salt.

ARTICLE 27: To see if the Town will appropriate the sum of **\$14,100.00** for the Non-Lapsing Shellfish Conservation Account, said funds to include

Carry Forward	\$ 8,078.00
Raised by Taxation	<u>6,022.00</u>
Total	\$ 14,100.00

ARTICLE 28: To see if the Town will vote to raise by taxation and appropriate the sum of **\$40,000** for Curb-side Waste Pickup and Waste Transfer.

ARTICLE 29: To see if the Town will vote to raise by taxation and appropriate the sum of **\$300.00** to help with expenses in caring for Roque Bluffs Cemetery and **\$75.00** for the cost of Veterans' flags for all Roque Bluffs cemeteries.

ARTICLE 30: To see if the town will vote to raise by taxation and appropriate the sum of **\$650.00** for the following Third Party Expenses:

Life Flight	\$150.00
Eastern Agency on Aging	100.00
Porter Memorial Library	150.00
Washington Hancock County Agency	100.00
American Red Cross	<u>150.00</u>
Total	\$650.00

ARTICLE 31: To see if the Town will vote to authorize the Select Board to utilize existing funds, not to exceed **\$75,000.00** of anticipated tax revenue, to meet the Town's Obligations.

ARTICLE 32: To see if the Town will vote to authorize the Select Board to borrow funds and appropriate those funds if necessary to meet expenditures until Annual Town Meeting if the previous article is accepted.

ARTICLE 33: To see if the Town will vote to raise by taxation and appropriate the sum of \$74,000.00 to extend Machias Police patrols to the Town of Roque Bluffs.

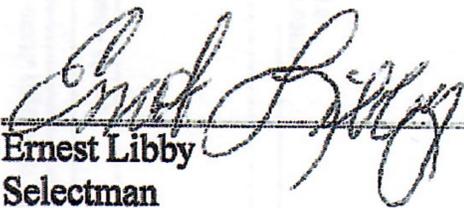
ARTICLE 34: Shall an ordinance entitled "**Roque Bluffs Harbor Ordinance**" be enacted?

Copies of the ordinance are available for inspection in the Town Office.

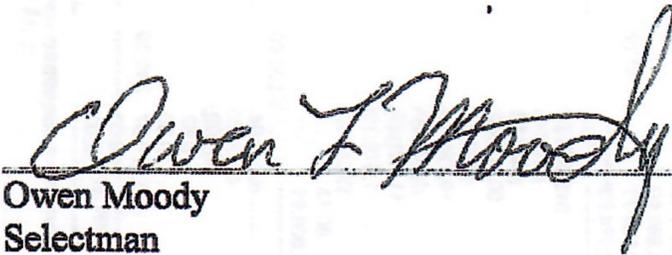
Given under our hands this 15th day of September, 2025.



Philip A Pinto
Selectman



Ernest Libby
Selectman



Owen Moody
Selectman

3:16 PM

08/12/25

Accrual Basis

Town of Roque Bluffs
Profit & Loss Prev Year Comparison
July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Income				
BROADBAND FUNDS				
BROADBAND ACCOUNT INTEREST	4,841.49	10,417.01	-5,575.52	-53.5%
BROADBAND FUNDS - Other	0.00	17,044.61	-17,044.61	-100.0%
Total BROADBAND FUNDS	4,841.49	27,461.62	-22,620.13	-82.4%
ANIMAL CONTROL INCOME				
Dog License Income	112.00	127.00	-15.00	-11.8%
Total ANIMAL CONTROL INCOME	112.00	127.00	-15.00	-11.8%
BOAT LANDING INCOME				
Boat Excise Tax	739.00	836.50	-97.50	-11.7%
BOAT LANDING INCOME - Other	0.00	135.50	-135.50	-100.0%
Total BOAT LANDING INCOME	739.00	972.00	-233.00	-24.0%
EDUCATION REVENUE				
IDEA	6,453.86	9,376.18	-2,922.32	-31.2%
Local Entitlement	4,710.36	0.00	4,710.36	100.0%
Education Subsidy	7,354.73	12,522.37	-5,167.64	-41.3%
Fuel Tax Refund	93.83	243.38	-149.55	-61.5%
Total EDUCATION REVENUE	18,612.78	22,141.93	-3,529.15	-15.9%
FIRE DEPARTMENT INCOME				
SubStation Savings Interest	0.00	51.31	-51.31	-100.0%
FIRE DEPARTMENT INCOME - Other	150.00	0.00	150.00	100.0%
Total FIRE DEPARTMENT INCOME	150.00	51.31	98.69	192.3%
MUNICIPAL REVENUE				
PROPERTY TAX				
2025 Property Tax	851.92	0.00	851.92	100.0%
2024 Property Tax	759,891.12	0.00	759,891.12	100.0%
2023 Property Tax	63,598.60	757,606.16	-694,007.56	-91.6%
2022 Property Tax	13,508.71	41,039.84	-27,531.13	-67.1%
2021 Property Tax	2,174.99	1,023.80	1,151.19	112.4%
Total PROPERTY TAX	840,025.34	799,669.80	40,355.54	5.1%
Maine Unclaimed Property . Gov	253.48	0.00	253.48	100.0%
COMM. RESILIENCE PROGRAM/S.E.C.	50,000.00	0.00	50,000.00	100.0%
Education Credit/Adjustment	828.36	0.00	828.36	100.0%
Revenue Sharing	19,478.56	4,022.87	15,455.69	384.2%
Agent Fees Collected	1,368.50	1,365.00	3.50	0.3%
Checking Account Interest	11,861.27	7,910.83	3,950.44	49.9%
Sweep Account Interest	1,615.25	0.00	1,615.25	100.0%
Miscellaneous Town Revenue				
RB MERCANTILE	80.13	0.00	80.13	100.0%
Miscellaneous Town Revenue - Other	6,666.91	8,399.87	-1,732.96	-20.6%
Total Miscellaneous Town Revenue	6,747.04	8,399.87	-1,652.83	-19.7%
MMA Dividends	561.00	0.00	561.00	100.0%
Snowmobile Refund	6.62	0.00	6.62	100.0%
Tax Commitment Books	20.00	0.00	20.00	100.0%
Vehicle Excise Tax	73,275.97	64,895.90	8,380.07	12.9%
Vital Records	146.00	167.00	-21.00	-12.6%
MUNICIPAL REVENUE - Other	112.00	2,742.91	-2,630.91	-95.9%
Total MUNICIPAL REVENUE	1,006,299.39	889,174.18	117,125.21	13.2%
PLANNING BOARD INCOME				
Building Permits	240.00	779.00	-539.00	-69.2%

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08/12/25

Accrual Basis

Town of Roque Bluffs
Profit & Loss Prev Year Comparison
 July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Total PLANNING BOARD INCOME	240.00	779.00	-539.00	-69.2%
SHELLFISH CONSERVATION INCOME				
Shellfish License-Non Resident	900.00	600.00	300.00	50.0%
Shellfish License-Resident	1,800.00	1,500.00	300.00	20.0%
Total SHELLFISH CONSERVATION INCOME	2,700.00	2,100.00	600.00	28.6%
STATE REVENUE INCOME				
STATE PARK SHARE	22,702.27	23,003.63	-301.36	-1.3%
WITHHOLDING TAX REFUND	0.00	0.00	0.00	0.0%
Stabilization Reimbursement	0.00	1,399.98	-1,399.98	-100.0%
LRAP - LOCAL ROADS ASSIST PROG	12,764.00	12,604.00	160.00	1.3%
RE Reimbursement	95.00	481.00	-386.00	-80.3%
Homestead Exemption	3,500.60	19,075.00	-15,574.40	-81.7%
Snowmobile Refund	0.00	26.48	-26.48	-100.0%
Municipal Revenue Sharing	2,479.11	18,613.20	-16,134.09	-86.7%
Tree Growth	1,180.47	1,731.37	-550.90	-31.8%
Veteran's Reimbursement	228.00	315.00	-87.00	-27.6%
STATE REVENUE INCOME - Other	0.00	1,361.48	-1,361.48	-100.0%
Total STATE REVENUE INCOME	42,949.45	78,611.14	-35,661.69	-45.4%
WASTE TRANSFER STATION INCOME				
Transfer Station Sticker Sales	230.00	310.00	-80.00	-25.8%
Total WASTE TRANSFER STATION INCOME	230.00	310.00	-80.00	-25.8%
Total Income	1,076,874.11	1,021,728.18	55,145.93	5.4%
Gross Profit	1,076,874.11	1,021,728.18	55,145.93	5.4%
Expense				
Broadband Int. Services				
Broadband Grants	1,145.10	71,645.68	-70,500.58	-98.4%
Broadband Expense	385.91	0.00	385.91	100.0%
Broadband Int. Services - Other	10,460.28	28,457.32	-17,997.04	-63.2%
Total Broadband Int. Services	11,991.29	100,103.00	-88,111.71	-88.0%
ASSESSING EXPENSE				
Registry of Deeds	116.91	47.68	69.23	145.2%
Tax Abatements	3,944.48	0.00	3,944.48	100.0%
Prop.Reval. Services	24,000.00	0.00	24,000.00	100.0%
Commitment Books	113.64	0.00	113.64	100.0%
Tax Commitment	2,750.00	4,000.00	-1,250.00	-31.3%
State Certified Assessor Salary	9,750.00	9,875.00	-125.00	-1.3%
Tax Billing Expense	137.88	0.00	137.88	100.0%
Trio Assessing Software	4,610.98	0.00	4,610.98	100.0%
Total ASSESSING EXPENSE	45,423.89	13,922.68	31,501.21	226.3%
ELECTION EXPENSES				
ELECTIONS ADVERTISING	118.59	0.00	118.59	100.0%
MISC. ELECTIONS EXPENSE	325.41	331.03	-5.62	-1.7%
Registrar Wages	400.00	600.00	-200.00	-33.3%
Ballot Clerks Wages	1,225.00	1,270.00	-45.00	-3.5%
Total ELECTION EXPENSES	2,069.00	2,201.03	-132.03	-6.0%
FIRE DEPT. EXPENSE				
RB Fire Dept. Fuel/Propane	1,937.47	1,922.31	15.16	0.8%
Insurance	340.00	204.00	136.00	66.7%
Fire Chief Salary	1,500.00	1,500.00	0.00	0.0%
Fire Substation	3,665.41	800.00	2,865.41	358.2%
Firefighter Expense	7,906.39	6,000.00	1,906.39	31.8%

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08/12/25

Accrual Basis

Town of Roque Bluffs
Profit & Loss Prev Year Comparison
 July 2024 through June 2025

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	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
FIRE DEPT. EXPENSE - Other	0.00	1,484.00	-1,484.00	-100.0%
Total FIRE DEPT. EXPENSE	15,349.27	11,910.31	3,438.96	28.9%
MUNICIPAL EXPENSES				
AMBULANCE RETAINER FEE	15,150.00	15,150.00	0.00	0.0%
MODERATOR	25.00	0.00	25.00	100.0%
Municipal Operations				
RB COMMUNITY CENTER				
RBCC ARPA FUNDS	27,815.70	0.00	27,815.70	100.0%
Total RB COMMUNITY CENTER	27,815.70	0.00	27,815.70	100.0%
COMM. RESILIENCE PROGRAM/S.E.C.	16,250.00	0.00	16,250.00	100.0%
Outside Services	1,425.00	3,255.00	-1,830.00	-56.2%
IT	2,924.44	12,446.86	-9,522.42	-76.5%
TOWN WEBSITE	267.74	171.86	95.88	55.8%
Bank Loan	53,433.86	53,424.48	9.38	0.0%
Stop Check Charges	0.00	34.00	-34.00	-100.0%
Accounting Fees	20,241.95	0.00	20,241.95	100.0%
Administrator Mileage	2,339.10	2,842.50	-503.40	-17.7%
Furnace Service Contract	288.96	0.00	288.96	100.0%
SECURITY	312.00	624.00	-312.00	-50.0%
Insurance Expenses	10,556.00	12,581.03	-2,025.03	-16.1%
Legal Fees	2,157.00	0.00	2,157.00	100.0%
Membership/Subscription Dues	4,288.11	4,083.00	205.11	5.0%
Town Hall Repairs & Maintenance	2,093.99	20,558.46	-18,464.47	-89.8%
Travel / Training	1,064.50	8,908.48	-7,843.98	-88.1%
Municipal Operations - Other	0.00	1,997.61	-1,997.61	-100.0%
Total Municipal Operations	145,458.35	120,927.28	24,531.07	20.3%
Municipal Salaries & Taxes				
COUNTY TAX	195,570.00	168,687.00	26,883.00	15.9%
ME PFML	141.00	0.00	141.00	100.0%
Tax Collector	500.00	500.00	0.00	0.0%
Treasurer	500.00	500.00	0.00	0.0%
Assessors Salary	0.00	3,176.77	-3,176.77	-100.0%
Municipal Employee Benefits	-988.43	988.43	-1,976.86	-200.0%
PAYROLL TAXES ALL EMPLOYEES	16,792.68	11,013.57	5,779.11	52.5%
Selectmen's Salary	10,791.60	10,208.36	583.24	5.7%
Town Clerk	52,194.75	49,222.45	2,972.30	6.0%
UNEMPLOYMENT TAXES	157.17	1,796.75	-1,639.58	-91.3%
Municipal Salaries & Taxes - Other	0.00	0.00	0.00	0.0%
Total Municipal Salaries & Taxes	275,658.77	246,093.33	29,565.44	12.0%
Office Expenses(Administrative)				
RB MERCANTILE	870.29	0.00	870.29	100.0%
Internet Services	839.40	659.60	179.80	27.3%
Pest Control	0.00	2,694.60	-2,694.60	-100.0%
Electricity	3,123.44	1,835.82	1,287.62	70.1%
Propane	2,258.67	4,242.49	-1,983.82	-46.8%
Miscellaneous	2,369.15	5,378.61	-3,009.46	-56.0%
Office Supplies	8,948.18	12,622.92	-3,674.74	-29.1%
Postage	2,920.81	1,091.97	1,828.84	167.5%
Printing & Publishing				
Advertising	1,332.65	1,211.84	120.81	10.0%
Publications	414.00	5,674.41	-5,260.41	-92.7%
ANNUAL REPORT COSTS	2,207.96	0.00	2,207.96	100.0%
Printing & Publishing - Other	110.00	0.00	110.00	100.0%
Total Printing & Publishing	4,064.61	6,886.25	-2,821.64	-41.0%
Telephone	3,822.24	2,485.24	1,337.00	53.8%

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08/12/25

Accrual Basis

Town of Roque Bluffs
Profit & Loss Prev Year Comparison
July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Office Expenses(Administrative) - Other	535.82	216.91	318.91	147.0%
Total Office Expenses(Administrative)	29,752.61	38,114.41	-8,361.80	-21.9%
General Assistance	0.00	200.00	-200.00	-100.0%
Roque Bluffs Cemetary Expense	212.11	300.00	-87.89	-29.3%
Third Party Requests	1,596.00	3,770.61	-2,174.61	-57.7%
MUNICIPAL EXPENSES - Other	0.00	1,484.45	-1,484.45	-100.0%
Total MUNICIPAL EXPENSES	467,852.84	426,040.08	41,812.76	9.8%
PLUMBING INSPECTOR/CEO EXPENSE				
CEO Salary	1,500.00	3,825.00	-2,325.00	-60.8%
Mileage	408.16	514.68	-106.52	-20.7%
Plumbing Inspector Salary	907.50	1,817.50	-910.00	-50.1%
Total PLUMBING INSPECTOR/CEO EXPENSE	2,815.66	6,157.18	-3,341.52	-54.3%
Z-RESERVE EXPENSES				
ANIMAL CONTROL EXPENSE				
Barks & Bubbles	120.00	0.00	120.00	100.0%
Animal Control Officer Salary	650.00	325.00	325.00	100.0%
Animal Control Officer Training	82.50	423.06	-340.56	-80.5%
ANIMAL CONTROL EXPENSE - Other	0.00	246.11	-246.11	-100.0%
Total ANIMAL CONTROL EXPENSE	852.50	994.17	-141.67	-14.3%
BOAT LANDING EXPENSE				
SUPPLIES	653.98	0.00	653.98	100.0%
HARBORMASTER ASSC.MEMBER DUES	200.00	0.00	200.00	100.0%
Harbor Master Salary	2,500.00	2,500.00	0.00	0.0%
BOAT LANDING EXPENSE - Other	11,000.00	11,685.00	-685.00	-5.9%
Total BOAT LANDING EXPENSE	14,353.98	14,185.00	168.98	1.2%
EDUCATION EXPENSES				
BASIC EDUCATION	210,585.21	189,697.88	20,887.33	11.0%
Central Cost Sharing	0.00	316.96	-316.96	-100.0%
Wages - Bus Drivers	25,993.05	24,515.00	1,478.05	6.0%
Wages - Schoolboard Members	600.00	0.00	600.00	100.0%
EDUCATION EXPENSES - Other	0.00	0.00	0.00	0.0%
Total EDUCATION EXPENSES	237,178.26	214,529.84	22,648.42	10.6%
PLANNING BOARD EXPENSES				
Member Pay	1,500.00	300.00	1,200.00	400.0%
Total PLANNING BOARD EXPENSES	1,500.00	300.00	1,200.00	400.0%
ROAD ACCOUNT EXPENSE				
Snow Plow Maintenance	8,646.36	111.74	8,534.62	7,637.9%
Snowplowing Expense	99,999.96	93,333.30	6,666.66	7.1%
Town Road Expense	10,298.26	188,790.82	-178,492.56	-94.6%
Total ROAD ACCOUNT EXPENSE	118,944.58	282,235.86	-163,291.28	-57.9%
SAND AND SALT SHED EXPENSE				
Electricity	1,886.27	1,163.93	722.34	62.1%
Maintenance & Repair	4,775.06	18,133.66	-13,358.60	-73.7%
Salt	14,555.31	8,472.24	6,083.07	71.8%
Sand	4,048.00	2,904.00	1,144.00	39.4%
Total SAND AND SALT SHED EXPENSE	25,264.64	30,673.83	-5,409.19	-17.6%
SHELLFISH CONSERVATION EXPENSE				
Shellfish Comm. Chair	400.00	0.00	400.00	100.0%
Shellfish Comm./Warden Supplies	384.85	342.85	42.00	12.3%

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Accrual Basis

Town of Roque Bluffs
Profit & Loss Prev Year Comparison
 July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24	\$ Change	% Change
Shellfish Advertising	1,229.96	0.00	1,229.96	100.0%
Shellfish Secretary Wages	1,000.00	800.00	200.00	25.0%
Shellfish Warden Mileage	1,946.56	0.00	1,946.56	100.0%
Shellfish Warden Salary	8,200.00	10,249.64	-2,049.64	-20.0%
Shellfish Warden Training	1,079.42	424.15	655.27	154.5%
SHELLFISH CONSERVATION EXPENSE - Other	0.00	0.00	0.00	0.0%
Total SHELLFISH CONSERVATION EXPENSE	14,240.79	11,816.64	2,424.15	20.5%
WASTE TRANSFER STATION EXPENSE				
Road Side Trash Pick-up	23,332.58	18,333.26	4,999.32	27.3%
CASELLA WASTE SERVICES	14,161.40	17,119.16	-2,957.76	-17.3%
Transfer Station Stickers	0.00	-5.00	5.00	100.0%
Total WASTE TRANSFER STATION EXPENSE	37,493.98	35,447.42	2,046.56	5.8%
Total Z-RESERVE EXPENSES	449,828.73	590,182.76	-140,354.03	-23.8%
RECONCILIATION DISCREPENCIES				
Broadband Reconciliation Disp.	0.02	0.00	0.02	100.0%
Total RECONCILIATION DISCREPENCIES	0.02	0.00	0.02	100.0%
Total Expense	995,330.70	1,150,517.04	-155,186.34	-13.5%
Net Income	81,543.41	-128,788.86	210,332.27	163.3%

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