

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 01 - General Fund			
Group 2: Segment 2: Department		114 - Moderator			
01-114-5100-00000	Moderator-Salaries	439.00	-439.00	0.00	100.00
Total Group 2: Segment 2: Department		439.00	-439.00	0.00	100.00
Group 2: Segment 2: Department		121 - Gen Admin Special Article			
01-121-5300-03209	ATM 5.8.23 Art 19 Gracy House Restoration	10,000.00	0.00	10,000.00	0.00
01-121-5701-03187	Oil Tank Removal	6,882.14	-5,369.97	1,512.17	78.03
01-121-5701-03188	AMT 5.15.21 Oil Tank Replacement & Removal	1,823.00	0.00	1,823.00	0.00
01-121-5701-03214	ATM Art 23 Record Management	16,000.00	-8,498.00	7,502.00	53.11
Total Group 2: Segment 2: Department		34,705.14	-13,867.97	20,837.17	39.96
Group 2: Segment 2: Department		122 - Select Board			
01-122-5100-00000	Selectboard-Salaries	5,928.00	-3,952.00	1,976.00	66.67
01-122-5700-29187	Tunnel Rd/Deerfield River RR Bridge supplies & Prop Appraisal	0.00	10,000.00	10,000.00	0.00
Total Group 2: Segment 2: Department		5,928.00	6,048.00	11,976.00	-102.02
Group 2: Segment 2: Department		123 - Admin			
01-123-5100-00000	Admin-Salaries	39,248.77	-28,515.98	10,732.79	72.65
Total Group 2: Segment 2: Department		39,248.77	-28,515.98	10,732.79	72.65
Group 2: Segment 2: Department		124 - Gen. Admin			
01-124-5001-00000	Encumbrance General Admin	6,721.97	-445.01	6,276.96	6.62
01-124-5100-00000	Gen. Admin-Salaries	72,391.70	-57,860.86	14,530.84	79.93
01-124-5210-00000	Fuel	8,000.00	-4,812.45	3,187.55	60.16
01-124-5211-00000	Electricity	8,000.00	-8,970.22	-970.22	112.13
01-124-5380-00000	Print Town Reports	250.00	0.00	250.00	0.00
01-124-5400-00000	Gen. Admin-Supplies	14,000.00	-2,076.34	11,923.66	14.83
01-124-5401-00000	Town Admin. Education Dues Expenses	2,750.00	-2,509.54	240.46	91.26
01-124-5402-00000	Previous Fiscal Year Invoices	255.11	-255.11	0.00	100.00
01-124-5430-00000	Elevator Maintenance.	3,500.00	-970.00	2,530.00	27.71
01-124-5701-00000	Town Officer Expenses	2,500.00	-792.84	1,707.16	31.71
01-124-5702-00000	Town Wide Notification	1,021.00	-1,149.63	-128.63	112.60
01-124-5706-00000	Operations and Maintenance.	20,500.00	-17,827.05	2,672.95	86.96
01-124-5740-00000	Bonding/Insurance	80,000.00	-73,298.00	6,702.00	91.62
Total Group 2: Segment 2: Department		219,889.78	-170,967.05	48,922.73	77.75
Group 2: Segment 2: Department		125 - Goal Post			
01-125-5100-00000	Goal Post-Salaries	7,223.18	-6,047.36	1,175.82	83.72
01-125-5400-00000	Goal Post-Supplies	0.00	0.00	0.00	0.00
01-125-5701-00000	Goal Post Operations	2,500.00	-981.41	1,518.59	39.26

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Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Total Group 2: Segment 2: Department	125 - Goal Post	9,723.18	-7,028.77	2,694.41	72.29
Group 2: Segment 2: Department	132 - Reserve Fund				
01-132-5780-00000	Reserve Fund	30,000.00	-17,000.00	13,000.00	56.67
Total Group 2: Segment 2: Department	132 - Reserve Fund	30,000.00	-17,000.00	13,000.00	56.67
Group 2: Segment 2: Department	134 - Town Accountant Special Article				
01-134-5410-03140	Municipal Audit	50,000.00	-32,525.00	17,475.00	65.05
Total Group 2: Segment 2: Department	134 - Town Accountant Special Article	50,000.00	-32,525.00	17,475.00	65.05
Group 2: Segment 2: Department	135 - Town Accountant				
01-135-5100-00000	Town Accountant-Salaries	31,146.21	-24,938.92	6,207.29	80.07
01-135-5300-00000	Software License	4,000.00	-5,390.00	-1,390.00	134.75
01-135-5410-00000	Financial Audit	8,000.00	0.00	8,000.00	0.00
01-135-5701-00000	Accountant Expenses	420.00	-87.17	332.83	20.75
Total Group 2: Segment 2: Department	135 - Town Accountant	43,566.21	-30,416.09	13,150.12	69.82
Group 2: Segment 2: Department	141 - Assessor				
01-141-5100-00000	Assessor-Salaries	5,354.00	-4,015.53	1,338.47	75.00
01-141-5102-00000	Assessors Admin Assistant	13,930.96	-11,251.80	2,679.16	80.77
01-141-5701-00000	Assessors Operations	38,000.00	-38,147.60	-147.60	100.39
01-141-5902-00000	Assessor Reval	3,500.00	0.00	3,500.00	0.00
Total Group 2: Segment 2: Department	141 - Assessor	60,784.96	-53,414.93	7,370.03	87.88
Group 2: Segment 2: Department	142 - Assessors Special Project				
01-142-5901-03166	Asses Cons/Legal Support	33,927.85	0.00	33,927.85	0.00
Total Group 2: Segment 2: Department	142 - Assessors Special Project	33,927.85	0.00	33,927.85	0.00
Group 2: Segment 2: Department	145 - Treasurer				
01-145-5100-00000	Treasurer-Salaries	67,721.26	-47,708.98	20,012.28	70.45
01-145-5200-00000	Treasurer-Contractual Services	0.00	0.00	0.00	0.00
01-145-5701-00000	Treasurer Operations	20,250.00	-20,342.94	-92.94	100.46
Total Group 2: Segment 2: Department	145 - Treasurer	87,971.26	-68,051.92	19,919.34	77.36
Group 2: Segment 2: Department	146 - Tax Collector				
01-146-5100-00000	Tax Collector-Salaries	0.00	0.00	0.00	0.00
01-146-5701-00000	Tax Collector Operations	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	146 - Tax Collector	0.00	0.00	0.00	0.00
Group 2: Segment 2: Department	150 - IT				
01-150-5001-00000	Encumbrance - IT Contract	1,784.00	-1,784.00	0.00	100.00
01-150-5200-00000	IT-Contractual Services	21,500.00	-18,283.00	3,217.00	85.04
01-150-5400-00000	IT-Supplies	6,000.00	-384.90	5,615.10	6.42
01-150-5701-00000	IT Hardware/Software	0.00	0.00	0.00	0.00

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
Total Group 2: Segment 2: Department	150 - IT	29,284.00	-20,451.90	8,832.10	69.84
Group 2: Segment 2: Department	151 - Legal				
01-151-5100-00000	Legal-Salaries	25,000.00	-1,336.13	23,663.87	5.34
Total Group 2: Segment 2: Department	151 - Legal	25,000.00	-1,336.13	23,663.87	5.34
Group 2: Segment 2: Department	161 - Town Clerk				
01-161-5100-00000	Town Clerk-Salaries	13,835.00	-12,559.47	1,275.53	90.78
01-161-5101-00000	Asst. Town Clerk Stipend	1,920.00	0.00	1,920.00	0.00
01-161-5166-00000	Registrar/Census Comp	400.00	0.00	400.00	0.00
01-161-5167-00000	Election/Teller Expenses	1,970.00	-423.50	1,546.50	21.50
01-161-5701-00000	Town Clerk Ops	735.00	-658.83	76.17	89.64
01-161-5730-00000	Association Dues & Educ.	650.00	0.00	650.00	0.00
Total Group 2: Segment 2: Department	161 - Town Clerk	19,510.00	-13,641.80	5,868.20	69.92
Group 2: Segment 2: Department	171 - Conservation Comm.				
01-171-5200-00000	Conservation Comm.-Contractual Services	0.00	0.00	0.00	0.00
01-171-5400-00000	Conservation Comm.-Supplies	1,880.00	-1,648.23	231.77	87.67
01-171-5700-00000	Conservation Comm.-Miscellaneous	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	171 - Conservation Comm.	1,880.00	-1,648.23	231.77	87.67
Group 2: Segment 2: Department	175 - Planning Board				
01-175-5100-00000	Planning Board-Salaries	0.00	0.00	0.00	0.00
01-175-5103-00000	Planning Board Stipends	5,200.00	-2,900.00	2,300.00	55.77
01-175-5400-00000	Planning Board-Supplies	0.00	0.00	0.00	0.00
01-175-5701-00000	Planning Board Operations	3,300.00	-242.00	3,058.00	7.33
Total Group 2: Segment 2: Department	175 - Planning Board	8,500.00	-3,142.00	5,358.00	36.96
Group 2: Segment 2: Department	190 - Town Hall Special Article				
01-190-5701-03217	ATM Art 23 5.12.25 TH Lighting Upgrade	15,000.00	0.00	15,000.00	0.00
Total Group 2: Segment 2: Department	190 - Town Hall Special Article	15,000.00	0.00	15,000.00	0.00
Group 2: Segment 2: Department	192 - Town Hall				
01-192-5001-00000	Encumbrance - Town Hall	120.70	-120.70	0.00	100.00
01-192-5100-00000	Town Hall-Salaries	17,864.40	-14,363.87	3,500.53	80.40
01-192-5103-00000	Maintenance Supervisor	13,565.10	-8,416.73	5,148.37	62.05
01-192-5401-00000	Public Safety Admin Assistant	0.00	0.00	0.00	0.00
01-192-5402-00000	Maint Supervisor Operations	15,000.00	-11,131.20	3,868.80	74.21
01-192-5410-00000	Snow Removal	1,508.74	0.00	1,508.74	0.00
01-192-5700-00000	Town Hall-Miscellaneous	4,500.00	0.00	4,500.00	0.00
01-192-5701-00000	Custodian Expenses	0.00	-691.59	-691.59	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	52,558.94	-34,724.09	17,834.85	66.07

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 2: Segment 2: Department					
	210 - Police				
01-210-5100-00000	Public Safety Admin Assistant	29,286.61	-23,876.00	5,410.61	81.53
01-210-5122-00000	Police Chief Stipend	34,706.88	-9,245.21	25,461.67	26.64
01-210-5123-00000	Police Officer Salaries.	16,717.15	-36,952.35	-20,235.20	221.04
01-210-5124-00000	Constable	549.00	-549.00	0.00	100.00
01-210-5126-00000	Police Officer Training	8,000.00	-5,631.05	2,368.95	70.39
01-210-5701-00000	Police Operations	13,000.00	-4,068.43	8,931.57	31.30
Total Group 2: Segment 2: Department	210 - Police	102,259.64	-80,322.04	21,937.60	78.55
Group 2: Segment 2: Department					
	211 - Police Special Article				
01-211-5400-03207	ATM Art 18 05.08.23 Taser Purchase	0.00	0.00	0.00	0.00
01-211-5400-03212	STM 1.27.25 Art 2 Police Cruiser	63,000.00	-60,701.71	2,298.29	96.35
01-211-5400-03218	STM 6.16.25 ART4 Ballistic Vest	3,000.00	0.00	3,000.00	0.00
Total Group 2: Segment 2: Department	211 - Police Special Article	66,000.00	-60,701.71	5,298.29	91.97
Group 2: Segment 2: Department					
	220 - Fire				
01-220-5121-00000	Emergency Management Dir.	0.00	-966.00	-966.00	0.00
01-220-5127-00000	Fire Chief Stipend	12,151.69	-4,609.14	7,542.55	37.93
01-220-5128-00000	Fire Chief Recruitment	0.00	7,000.00	7,000.00	0.00
01-220-5186-00000	FD/EMS Personnel Payroll	31,776.48	-29,185.52	2,590.96	91.85
01-220-5210-00000	FD Heating Oil	8,000.00	-3,841.26	4,158.74	48.02
01-220-5211-00000	FD Electricity	1,100.00	-62.46	1,037.54	5.68
01-220-5240-00000	Generator Maintenance	0.00	0.00	0.00	0.00
01-220-5401-00000	Emergency Medical Equipment	5,000.00	0.00	5,000.00	0.00
01-220-5701-00000	FD General Operations	43,125.00	-38,006.06	5,118.94	88.13
01-220-5850-00000	Shared Chief Vehicle	5,500.00	0.00	5,500.00	0.00
Total Group 2: Segment 2: Department	220 - Fire	106,653.17	-69,670.44	36,982.73	65.32
Group 2: Segment 2: Department					
	221 - Special Art Fire Dept				
01-221-5400-03213	ATM Art 23 5.12.25 FD Air Conditioning	20,000.00	0.00	20,000.00	0.00
01-221-5400-84102	FD Heating System Repair	14,354.54	0.00	14,354.54	0.00
01-221-5400-84111	Fire Station Generator	14,630.00	0.00	14,630.00	0.00
01-221-5400-84141	FY25 ART 19 New Engine Completion	14,694.36	-15,741.87	-1,047.51	107.13
01-221-5400-84142	FY25 Art 19 New Tanker Communications	610.00	-610.00	0.00	100.00
01-221-5400-84155	FY26 Art 1 10.27.25 FD Turnout Gear	26,000.00	-451.88	25,548.12	1.74
01-221-5701-03194	5.15.21 Art 19 Wilderness Rescue Equipment	4,500.00	0.00	4,500.00	0.00
01-221-5811-84140	Fire Truck Chasis	37,271.50	-37,271.50	0.00	100.00
Total Group 2: Segment 2: Department	221 - Special Art Fire Dept	132,060.40	-54,075.25	77,985.15	40.95
Group 2: Segment 2: Department					
	291 - EMS				

Group as: **_***_****_*****

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01-291-5100-00000	EMS-Stipend	3,864.00	0.00	3,864.00	0.00
01-291-5400-00000	EMS-Generator Maintenance	3,500.00	-3,041.54	458.46	86.90
Total Group 2: Segment 2: Department	291 - EMS	7,364.00	-3,041.54	4,322.46	41.30
Group 2: Segment 2: Department	292 - Animal Control				
01-292-5135-00000	Animal Control Officer Stip.	1,449.00	-1,449.00	0.00	100.00
01-292-5136-00000	Relief ACO Stipend	508.00	-508.00	0.00	100.00
01-292-5138-00000	Animal Inspector Stipend	532.00	-532.00	0.00	100.00
01-292-5381-00000	Regional Dog Kennel	385.00	-385.00	0.00	100.00
01-292-5383-00000	Animal Control Operations	550.00	-322.50	227.50	58.64
Total Group 2: Segment 2: Department	292 - Animal Control	3,424.00	-3,196.50	227.50	93.36
Group 2: Segment 2: Department	300 - School				
01-300-5001-00000	Encumbrance School	12,196.70	-12,196.70	0.00	100.00
01-300-5002-00000	Encumbrance School Salaries	109,189.34	-109,189.34	0.00	100.00
01-300-5100-00000	School-Salaries	968,782.82	-812,593.79	156,189.03	83.88
01-300-5190-00000	School Committee Stipend	0.00	0.00	0.00	0.00
01-300-5321-00000	Regional School District Tuitions	0.00	0.00	0.00	0.00
01-300-5601-00000	Franklin County Tech	0.00	0.00	0.00	0.00
01-300-5701-00000	"Rowe School, Pre-K-6"	845,486.00	-620,831.88	224,654.12	73.43
01-300-5706-00000	NBSU Central Office	0.00	0.00	0.00	0.00
01-300-5709-00000	Late Buses	0.00	0.00	0.00	0.00
01-300-5710-00000	K-6 Transportation	0.00	0.00	0.00	0.00
01-300-5711-00000	Mohawk High School Buses	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	300 - School	1,935,654.86	-1,554,811.71	380,843.15	80.32
Group 2: Segment 2: Department	301 - Special Art School Dept				
01-301-5400-03184	Surge Protection Equipment	3,813.00	0.00	3,813.00	0.00
01-301-5400-03215	ATM Art 23 5.12.25 Interior Improvement	30,000.00	-21,665.22	8,334.78	72.22
01-301-5400-03216	ATM Art 23 5.12.25 Accounting Module	24,000.00	0.00	24,000.00	0.00
01-301-5400-84120	RES Techology Equip	2,684.76	-238.00	2,446.76	8.86
01-301-5400-84149	FY25 Art 19 School Security Improvements	12,109.30	-1,576.20	10,533.10	13.02
01-301-5400-84152	ATM Art 20 5.12.25 School Above Ground Oil Tank	300,000.00	-3,060.00	296,940.00	1.02
01-301-5400-84157	FY26 Art 5 10.27.25 Mohawk Regional School District Sustainability	9,950.00	-9,950.00	0.00	100.00
Total Group 2: Segment 2: Department	301 - Special Art School Dept	382,557.06	-36,489.42	346,067.64	9.54
Group 2: Segment 2: Department	302 - School Committee				
01-302-5100-00000	School Committee Stipend	4,564.00	-4,126.67	437.33	90.42
Total Group 2: Segment 2: Department	302 - School Committee	4,564.00	-4,126.67	437.33	90.42
Group 2: Segment 2: Department	420 - DPW Special Articles				

Group as: **_**_****_****

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Town of Rowe

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01-420-5400-84146	STM 1.24.25 ART 1 Highway New Truck	50,000.00	-50,000.00	0.00	100.00
01-420-5400-84154	ATM Art 22 5.12.25 New Truck Plow & Sander	150,000.00	0.00	150,000.00	0.00
01-420-5840-03160	Bridge Rehab	4,668.80	-188.08	4,480.72	4.03
Total Group 2: Segment 2: Department	420 - DPW Special Articles	204,668.80	-50,188.08	154,480.72	24.52
Group 2: Segment 2: Department	421 - unnamed				
01-421-5118-00000	DPW Superintendent	92,620.43	-74,103.04	18,517.39	80.01
01-421-5119-00000	DPW Workers	248,428.19	-192,660.85	55,767.34	77.55
Total Group 2: Segment 2: Department	421 - unnamed	341,048.62	-266,763.89	74,284.73	78.22
Group 2: Segment 2: Department	422 - DPW				
01-422-5001-00000	Encumbrance DPW	7,211.83	-7,211.83	0.00	100.00
01-422-5210-00000	DPW-Heat	6,830.00	-9,305.94	-2,475.94	136.25
01-422-5211-00000	DPW Electricity	1,800.00	-86.71	1,713.29	4.82
01-422-5421-00000	Annual DPW Projects	43,940.00	-40,216.71	3,723.29	91.53
01-422-5469-00000	Fuel for Vehicles	47,233.00	-24,258.14	22,974.86	51.36
01-422-5470-00000	Road Surface Maintenance	99,556.00	-55,458.32	44,097.68	55.71
01-422-5701-00000	DPW Operations	33,370.00	-25,628.99	7,741.01	76.80
01-422-5711-00000	DPW Electricity	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	422 - DPW	239,940.83	-162,166.64	77,774.19	67.59
Group 2: Segment 2: Department	423 - Snow & Ice				
01-423-5400-00000	Snow & Ice-Supplies	0.00	0.00	0.00	0.00
01-423-5530-00000	Winter Roads	72,100.00	-91,248.93	-19,148.93	126.56
Total Group 2: Segment 2: Department	423 - Snow & Ice	72,100.00	-91,248.93	-19,148.93	126.56
Group 2: Segment 2: Department	424 - Street lighting				
01-424-5100-00000	MLP Broadband-Salaries	0.00	0.00	0.00	0.00
01-424-5103-00000	MLP Deputy Stipend	0.00	0.00	0.00	0.00
01-424-5211-00000	Street Lighting	8,000.00	-6,827.15	1,172.85	85.34
01-424-5701-00000	Operations	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	424 - Street lighting	8,000.00	-6,827.15	1,172.85	85.34
Group 2: Segment 2: Department	433 - Other Public Works & Facilities				
01-433-5701-00000	Dam Maintenance/Repair	1,200.00	0.00	1,200.00	0.00
Total Group 2: Segment 2: Department	433 - Other Public Works & Facilities	1,200.00	0.00	1,200.00	0.00
Group 2: Segment 2: Department	491 - Cemeteries				
01-491-5001-00000	Encumbrance - Cemetery	2,587.50	-2,587.50	0.00	100.00
01-491-5701-00000	Cemetery	18,500.00	-6,562.50	11,937.50	35.47
Total Group 2: Segment 2: Department	491 - Cemeteries	21,087.50	-9,150.00	11,937.50	43.39
Group 2: Segment 2: Department	510 - BOH Special Article				

Group as: **_***_****_*****

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-510-5400-83139	FY23 Opiod Settlement	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	510 - BOH Special Article	0.00	0.00	0.00	0.00
Group 2: Segment 2: Department	512 - Board of Health				
01-512-5001-00000	Encumbrance BOH	889.97	-889.97	0.00	100.00
01-512-5140-00000	Transfer Station Attendants	18,416.07	-15,875.46	2,540.61	86.20
01-512-5141-00000	Board of Health Stipends	4,938.00	-3,703.50	1,234.50	75.00
01-512-5142-00000	Board of Health Clerk Wage	13,930.96	-11,452.73	2,478.23	82.21
01-512-5143-00000	Town Nurse Wages	54,644.05	-43,768.10	10,875.95	80.10
01-512-5144-00000	Physician Stipend	500.00	-250.00	250.00	50.00
01-512-5145-00000	Snow Removal Hours	500.00	0.00	500.00	0.00
01-512-5290-00000	Hazardous Waste Collection	500.00	0.00	500.00	0.00
01-512-5300-00000	FCSWMD Assessment	9,314.00	-4,657.04	4,656.96	50.00
01-512-5382-00000	Mosquito Control District	5,000.00	-5,250.00	-250.00	105.00
01-512-5400-00000	Health Services-Supplies	0.00	0.00	0.00	0.00
01-512-5701-00000	Board of Health Operations	13,500.00	-7,394.09	6,105.91	54.77
01-512-5703-00000	Health Services Operations	7,500.00	-4,982.72	2,517.28	66.44
01-512-5708-00000	Refuse Garden Operations	41,870.00	-36,224.89	5,645.11	86.52
01-512-5711-00000	BOH Clerk Required Training	1,213.00	-198.24	1,014.76	16.34
01-512-5788-00000	FRCOG Health Serv. Assess.	6,040.00	-5,910.00	130.00	97.85
Total Group 2: Segment 2: Department	512 - Board of Health	178,756.05	-140,556.74	38,199.31	78.63
Group 2: Segment 2: Department	541 - Council on Aging				
01-541-5400-00000	Council on Aging-Supplies	9,000.00	-6,830.00	2,170.00	75.89
Total Group 2: Segment 2: Department	541 - Council on Aging	9,000.00	-6,830.00	2,170.00	75.89
Group 2: Segment 2: Department	543 - Veterans				
01-543-5701-00000	Administrative Ops	5,212.00	-5,365.84	-153.84	102.95
01-543-5770-00000	Veteran's Benefits	100.00	0.00	100.00	0.00
Total Group 2: Segment 2: Department	543 - Veterans	5,312.00	-5,365.84	-53.84	101.01
Group 2: Segment 2: Department	610 - Library				
01-610-5146-00000	Library Director	32,221.70	-25,821.83	6,399.87	80.14
01-610-5147-00000	Library Staff Wages	20,343.45	-15,680.33	4,663.12	77.08
01-610-5210-00000	Library Heat	1,800.00	-953.61	846.39	52.98
01-610-5211-00000	Library Electricity	3,500.00	-2,207.16	1,292.84	63.06
01-610-5701-00000	Library Ops & Maintenance	21,325.00	-14,283.97	7,041.03	66.98
01-610-5730-00000	CWMARS Membership	1,619.00	-1,619.00	0.00	100.00
Total Group 2: Segment 2: Department	610 - Library	80,809.15	-60,565.90	20,243.25	74.95
Group 2: Segment 2: Department	611 - Special Art Library				

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-611-5400-84144	FY25 Art 19 Library Window Repair	5,000.00	0.00	5,000.00	0.00
01-611-5400-84145	FY25 ART 19 ADA Compliance Feasibility Study	12,342.65	-12,342.65	0.00	100.00
01-611-5400-84153	ATM Art 21 5.12.25 Library ADA Upgrades	175,000.00	-81,757.35	93,242.65	46.72
Total Group 2: Segment 2: Department	611 - Special Art Library	192,342.65	-94,100.00	98,242.65	48.92
Group 2: Segment 2: Department	630 - Recreation				
01-630-5120-00000	Summer Youth	68,020.00	-48,614.89	19,405.11	71.47
01-630-5149-00000	Park Manager Compensation	66,071.62	-53,265.87	12,805.75	80.62
01-630-5150-00000	Park Wages	0.00	0.00	0.00	0.00
01-630-5701-00000	Operations & Maintenance	22,760.00	-12,690.06	10,069.94	55.76
Total Group 2: Segment 2: Department	630 - Recreation	156,851.62	-114,570.82	42,280.80	73.04
Group 2: Segment 2: Department	631 - Special Art Recreation				
01-631-5400-03138	GH Repair & Mold Mitig	57,673.04	0.00	57,673.04	0.00
01-631-5400-84148	FY25 Art 19 Beach Sand	6,325.00	0.00	6,325.00	0.00
01-631-5400-84156	FY26 Art 2 10.27.25 Borate Treatment	10,000.00	0.00	10,000.00	0.00
Total Group 2: Segment 2: Department	631 - Special Art Recreation	73,998.04	0.00	73,998.04	0.00
Group 2: Segment 2: Department	634 - Gracy House				
01-634-5705-00000	Beautification	1,500.00	-660.56	839.44	44.04
Total Group 2: Segment 2: Department	634 - Gracy House	1,500.00	-660.56	839.44	44.04
Group 2: Segment 2: Department	720 - Broadband				
01-720-5910-00000	Broadband-Principal	25,000.00	0.00	25,000.00	0.00
01-720-5913-00000	Road Paving Principal	370,000.00	0.00	370,000.00	0.00
Total Group 2: Segment 2: Department	720 - Broadband	395,000.00	0.00	395,000.00	0.00
Group 2: Segment 2: Department	751 - Interest on Long Term Debt				
01-751-5915-00000	Broadband Interest	5,049.00	-4,893.45	155.55	96.92
01-751-5917-00000	Interest on Indebtedness	50,949.00	-50,949.00	0.00	100.00
Total Group 2: Segment 2: Department	751 - Interest on Long Term Debt	55,998.00	-55,842.45	155.55	99.72
Group 2: Segment 2: Department	820 - unnamed				
01-820-5320-00000	State Assessments-School Choice Sending Tuition	5,000.00	-1,668.00	3,332.00	33.36
01-820-5321-00000	State Assessments-Charter School Sending Tuition	46,365.00	-33,996.00	12,369.00	73.32
01-820-5640-00000	State Assessments-Air Pollution District	443.00	-296.00	147.00	66.82
01-820-5646-00000	State Assessments-RMV Marking Surchg	260.00	-176.00	84.00	67.69
01-820-5663-00000	State Assessments-Reg Transit Authority and Permits	1,489.00	-1,000.00	489.00	67.16
Total Group 2: Segment 2: Department	820 - unnamed	53,557.00	-37,136.00	16,421.00	69.34
Group 2: Segment 2: Department	830 - FRCOG				
01-830-5370-00000	FRCOG Regional Services	22,607.00	-17,250.00	5,357.00	76.30
01-830-5371-00000	FRCOG Statutory Assess.	1,179.00	-884.25	294.75	75.00

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-830-5372-00000	FC Emergency Comm.	2,368.00	-1,183.53	1,184.47	49.98
01-830-5374-00000	FRCOG REPC	150.00	-150.00	0.00	100.00
01-830-5375-00000	FCCIP Inspection Program	4,873.00	-10,524.75	-5,651.75	215.98
01-830-5376-00000	FRCOG Purchasing	1,600.00	-495.00	1,105.00	30.94
Total Group 2: Segment 2: Department	830 - FRCOG	32,777.00	-30,487.53	2,289.47	93.02
Group 2: Segment 2: Department	911 - Franklin County Retirement				
01-911-5169-00000	Pension and Insurance Extra Spending	0.00	0.00	0.00	0.00
01-911-5170-00000	Franklin County Retirement	231,217.00	-216,918.00	14,299.00	93.82
Total Group 2: Segment 2: Department	911 - Franklin County Retirement	231,217.00	-216,918.00	14,299.00	93.82
Group 2: Segment 2: Department	913 - Unemployment Insurance				
01-913-5171-00000	Unemployment Insurance	20,000.00	-23.31	19,976.69	0.12
Total Group 2: Segment 2: Department	913 - Unemployment Insurance	20,000.00	-23.31	19,976.69	0.12
Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits				
01-914-5172-00000	Group Health/Dental/Life Ins.	800,000.00	-722,894.46	77,105.54	90.36
Total Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits	800,000.00	-722,894.46	77,105.54	90.36
Group 2: Segment 2: Department	916 - FICA/Medicare Tax				
01-916-5173-00000	FICA/Medicare Tax	32,000.00	-20,399.60	11,600.40	63.75
01-916-5916-00000	FICA/Medicare Tax	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	916 - FICA/Medicare Tax	32,000.00	-20,399.60	11,600.40	63.75
Total Group 1: Segment 1: Fund	Code: 01 - General Fund	6,715,618.48	-4,450,254.04	2,265,364.44	66.27

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 21 - Cultural Council				
Group 2: Segment 2: Department	699 - Cultural Council				
21-699-5400-26100	Cultural Council	0.00	-5,747.52	-5,747.52	0.00
Total Group 2: Segment 2: Department	699 - Cultural Council	0.00	-5,747.52	-5,747.52	n/a
Total Group 1: Segment 1: Fund	Code: 21 - Cultural Council	0.00	-5,747.52	-5,747.52	n/a

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 23 - Chapter 90				
Group 2: Segment 2: Department	422 - DPW				
23-422-5090-23003	Zoar Rd Bridge Over Sam Rice Brook-Engineering	0.00	-13,794.96	-13,794.96	0.00
Total Group 2: Segment 2: Department	422 - DPW	0.00	-13,794.96	-13,794.96	n/a
Total Group 1: Segment 1: Fund	Code: 23 - Chapter 90	0.00	-13,794.96	-13,794.96	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 25 - Gifts/Donations				
Group 2: Segment 2: Department	541 - Council on Aging				
25-541-5400-26007	COA Donation Acct	0.00	-402.50	-402.50	0.00
Total Group 2: Segment 2: Department	541 - Council on Aging	0.00	-402.50	-402.50	n/a
Total Group 1: Segment 1: Fund	Code: 25 - Gifts/Donations	0.00	-402.50	-402.50	n/a

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 26 - Revolving				
Group 2: Segment 2: Department	175 - Planning Board				
26-175-5700-26108	Planning Board Expenses	0.00	-175.08	-175.08	0.00
Total Group 2: Segment 2: Department	175 - Planning Board	0.00	-175.08	-175.08	n/a
Total Group 1: Segment 1: Fund	Code: 26 - Revolving	0.00	-175.08	-175.08	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 27 - Other Special Revenue				
Group 2: Segment 2: Department	300 - School				
27-300-5100-28103	School Lunch Salaries	0.00	-206.10	-206.10	0.00
27-300-5400-28102	School Choice Expenses	0.00	-538.96	-538.96	0.00
27-300-5400-28103	School Lunch Expense	0.00	-4,425.19	-4,425.19	0.00
Total Group 2: Segment 2: Department	300 - School	0.00	-5,170.25	-5,170.25	n/a
Group 2: Segment 2: Department	512 - Board of Health				
27-512-5400-83139	Opioid Settlement	0.00	-10,495.01	-10,495.01	0.00
Total Group 2: Segment 2: Department	512 - Board of Health	0.00	-10,495.01	-10,495.01	n/a
Total Group 1: Segment 1: Fund	Code: 27 - Other Special Revenue	0.00	-15,665.26	-15,665.26	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 28 - School Grants			
Group 2: Segment 2: Department		300 - School			
28-300-5100-28102	School Choice Salaries	0.00	-1,535.00	-1,535.00	0.00
28-300-5100-28105	SPED Pr Improv 274-333-Personal Services	0.00	-6.72	-6.72	0.00
28-300-5100-28106	SPED-IDEA Grant 240-30394-142-Personal Services	0.00	-4,158.49	-4,158.49	0.00
28-300-5100-28117	REAP Grant-Personal Services	0.00	-8,250.77	-8,250.77	0.00
28-300-5100-28132	FY21 Rural State Aid Salaries	0.00	-3,227.80	-3,227.80	0.00
28-300-5100-28142	117 SOA State Grant Salaries	0.00	-1,659.32	-1,659.32	0.00
28-300-5100-28143	FY25 Rural State Aid	0.00	-11,564.10	-11,564.10	0.00
28-300-5200-28103	School Lunch-Contractual Services	0.00	-505.95	-505.95	0.00
28-300-5400-28102	Supplies	0.00	-902.50	-902.50	0.00
28-300-5400-28103	School Lunch-Supplies	0.00	-23,251.27	-23,251.27	0.00
28-300-5400-28104	Field Trip/Act Scholarship Gif-Supplies	0.00	-5,880.00	-5,880.00	0.00
28-300-5400-28105	SPED Pr Improv 274-333-Supplies	0.00	-1,209.05	-1,209.05	0.00
28-300-5400-28106	SPED-IDEA Grant 240-30394-142-Supplies	0.00	-4,000.00	-4,000.00	0.00
28-300-5700-28103	School Lunch-Misc Expenditures	0.00	-2,719.49	-2,719.49	0.00
28-300-5700-28120	SPED Early Child 262-Misc Expenditures	0.00	-610.92	-610.92	0.00
Total Group 2: Segment 2: Department	300 - School	0.00	-69,481.38	-69,481.38	n/a
Total Group 1: Segment 1: Fund	Code: 28 - School Grants	0.00	-69,481.38	-69,481.38	n/a

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 29 - Grants and Donations			
Group 2: Segment 2: Department		122 - Select Board			
29-122-5701-29150	Green Community Grant	0.00	-218,927.19	-218,927.19	0.00
Total Group 2: Segment 2: Department		0.00	-218,927.19	-218,927.19	n/a
Group 2: Segment 2: Department		123 - Admin			
29-123-5400-29160	ARPA Funds Expenses	0.00	-94,158.30	-94,158.30	0.00
29-123-5401-29181	FY25 CC IT Grant	0.00	-51,700.59	-51,700.59	0.00
29-123-5401-29183	Yankee RD RDF Grant	0.00	-8,611.00	-8,611.00	0.00
29-123-5700-29182	FY26 MVP Grant	0.00	-35,739.90	-35,739.90	0.00
29-123-5701-29186	Tunnel Rd. Land Grant	0.00	-11,170.00	-11,170.00	0.00
Total Group 2: Segment 2: Department		0.00	-201,379.79	-201,379.79	n/a
Group 2: Segment 2: Department		500 - unnamed			
29-500-5400-29113	Council on Aging Grant-Supplies	0.00	-654.67	-654.67	0.00
29-500-5400-29123	DEP Recycling Grant-Supplies	0.00	-2,604.54	-2,604.54	0.00
29-500-5700-29113	Council on Aging Grant-Misc Expenditures	0.00	-5,942.34	-5,942.34	0.00
29-500-5800-29113	Council on Aging Grant-Capital	0.00	-210.00	-210.00	0.00
Total Group 2: Segment 2: Department		0.00	-9,411.55	-9,411.55	n/a
Group 2: Segment 2: Department		541 - Council on Aging			
29-541-5700-29113	Council on aging expenses	0.00	-1,773.43	-1,773.43	0.00
Total Group 2: Segment 2: Department		0.00	-1,773.43	-1,773.43	n/a
Group 2: Segment 2: Department		630 - Recreation			
29-630-5400-29177	FY25 Parks Woodland Partnership	0.00	-851.90	-851.90	0.00
Total Group 2: Segment 2: Department		0.00	-851.90	-851.90	n/a
Total Group 1: Segment 1: Fund		0.00	-432,343.86	-432,343.86	n/a

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 33 - Capital Outlay				
Group 2: Segment 2: Department	192 - Town Hall				
33-192-5400-33101	Broadband Expenses	0.00	-14,074.00	-14,074.00	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	0.00	-14,074.00	-14,074.00	n/a
Group 2: Segment 2: Department	422 - DPW				
33-422-5400-33105	Road Paving 2023 Expenses	154,851.38	0.00	154,851.38	0.00
Total Group 2: Segment 2: Department	422 - DPW	154,851.38	0.00	154,851.38	0.00
Group 2: Segment 2: Department	512 - Board of Health				
33-512-5400-33107	ATM Art 19 5.12.25 Transfer Station Paving	40,000.00	-33,600.00	6,400.00	84.00
Total Group 2: Segment 2: Department	512 - Board of Health	40,000.00	-33,600.00	6,400.00	84.00
Total Group 1: Segment 1: Fund	Code: 33 - Capital Outlay	194,851.38	-47,674.00	147,177.38	24.47

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund	Code: 50 - Rowe Broadband MLP				
Group 2: Segment 2: Department	650 - Broadband				
50-650-5100-00000	MLP Broadband-Salaries	13,000.00	-7,250.00	5,750.00	55.77
50-650-5103-00000	MLP Deputy Stipend	3,000.00	-1,500.00	1,500.00	50.00
50-650-5400-00000	Expenses	0.00	-3,250.00	-3,250.00	0.00
Total Group 2: Segment 2: Department	650 - Broadband	16,000.00	-12,000.00	4,000.00	75.00
Total Group 1: Segment 1: Fund	Code: 50 - Rowe Broadband MLP	16,000.00	-12,000.00	4,000.00	75.00

Group as: **_**_****_****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund		Code: 88 - Payroll Withholdings			
Group 2: Segment 2: Department		145 - Treasurer			
88-145-5401-88000	Federal Tax Exp	0.00	-44,533.17	-44,533.17	0.00
88-145-5401-88001	State Tax Exp	0.00	-31,400.71	-31,400.71	0.00
88-145-5401-88002	County Retirement Exp	0.00	-27,029.30	-27,029.30	0.00
88-145-5401-88003	Retiree Health Insurance Exp	0.00	-7,226.50	-7,226.50	0.00
88-145-5401-88004	Blue 20/20 Exp	0.00	-310.45	-310.45	0.00
88-145-5401-88006	Medicare Exp	0.00	-9,722.18	-9,722.18	0.00
88-145-5401-88007	Obra Exp	0.00	-11,971.72	-11,971.72	0.00
88-145-5401-88008	Life Insurance Exp	0.00	-104.94	-104.94	0.00
88-145-5401-88009	Dental Insurance Exp	0.00	-1,061.45	-1,061.45	0.00
88-145-5401-88010	Disability Exp	0.00	-102.24	-102.24	0.00
88-145-5401-88011	Health Insurance Exp	0.00	-32,703.75	-32,703.75	0.00
88-145-5401-88012	Optional Life Ins Exp	0.00	-952.98	-952.98	0.00
88-145-5401-88013	MTRS Exp	0.00	-23,385.28	-23,385.28	0.00
88-145-5401-88014	Aflac Ins Exp	0.00	-341.92	-341.92	0.00
88-145-5401-88015	457 Withholdings Exp	0.00	-3,080.00	-3,080.00	0.00
88-145-5401-88016	Union Dues Exp	0.00	-2,456.73	-2,456.73	0.00
88-145-5401-88017	403B Withholdings Exp	0.00	-13,030.00	-13,030.00	0.00
Total Group 2: Segment 2: Department	145 - Treasurer	0.00	-209,413.32	-209,413.32	n/a
Total Group 1: Segment 1: Fund	Code: 88 - Payroll Withholdings	0.00	-209,413.32	-209,413.32	n/a

Group as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
Group 1: Segment 1: Fund					
	Code: 89 - Agency				
Group 2: Segment 2: Department					
	210 - Police				
89-210-5100-89004	Police Detail	0.00	-14,000.00	-14,000.00	0.00
Total Group 2: Segment 2: Department		0.00	-14,000.00	-14,000.00	n/a
Group 2: Segment 2: Department					
	300 - School				
89-300-5400-00000	School Pass Through	0.00	-11,627.43	-11,627.43	0.00
89-300-5401-89003	Generator & Tree Removal Ins Reimbursement	0.00	-5,800.00	-5,800.00	0.00
89-300-5701-28148	Clarksburg Pass Through	0.00	-44,987.52	-44,987.52	0.00
89-300-5701-28149	Florida Pass Through	0.00	-23,282.10	-23,282.10	0.00
89-300-5701-28150	Savoy Pass Through	0.00	-16,519.03	-16,519.03	0.00
89-300-5701-28151	Monroe Pass Through	0.00	-2,143.28	-2,143.28	0.00
Total Group 2: Segment 2: Department		0.00	-104,359.36	-104,359.36	n/a
Total Group 1: Segment 1: Fund		0.00	-118,359.36	-118,359.36	n/a

Group as: **_**_****_*****

Parameters: Fiscal Year: 2026 Start Date: 07/01/2025 end: 04/26/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
	265 Account(s) totaling:	6,926,469.86	-5,375,311.28	1,551,158.58	77.61