Rowe Finance Committee
Joint Meeting with the Board of Selectmen
March 23, 2021
6:00 P.M. via Remote Participation

Finance Committee:	Chair Wayne Zavotka, Vice-Chair Loretta Dionne, Christopher "Selmi" Hyytinen, Paul McLatchy III, Laurie Pike
Board of Selectmen:	Chair Charles Sokol, Vice-Chair Joanne Semanie
Absent:	Selectman Edward Silva

Other Attendees:	Matthew Crowningshield	School Committee Member
	Jonathan Franzoni	Superintendent
	William Knittle	School Principal
	Jennifer Macksey	Asst. Superintendent/Business Manager
	Mary Paige	School Committee Member
	Susan Zavotka	School Committee Chair

Audience of Citizens:	Rosemary Gordon

Note: Due to the national COVID-19 pandemic, this meeting was held via remote participation as authorized by executive order of the governor. All votes are taken via roll-call vote.

Call to Order: Chair Wayne Zavotka called the Finance Committee meeting to order at 6:01 P.M., a quorum of the committee present. Chair Susan Zavotka called the School Committee meeting to order at 6:01 P.M., a quorum of the committee present. The Board of Selectmen were still in session from their meeting that began at 5:55.

Welcome: Chair Wayne Zavotka welcomed the members of the school community to the joint meeting and explained that tonight's School Committee meeting was also their public budget hearing. He turned the meeting over to Business Manager Jennifer Macksey to present the School's updated budget proposal.

Elementary School Budget: Business Manager Macksey reviewed the school's budget on a line-by-line basis. Though the Finance Committee and Board of Selectmen have no control over individual lines in the school's budget, this process is done to promote transparency and show where costs have changed. The following points were highlights of the budget presentation:

- Most increases in the Northern Berkshire School Union (NBSU) are due to contractual salary increases. The increase for the Business Manager is higher as additional responsibilities have been added and she has also been given the title of Assistant Superintendent. The Special Education Director is now a year-round employee rather than working ten months out of the year.

- Salaries of the main office at the school have gone up due to contractual increases. The travel stipend for the principal has now been made part of his baseline salary instead.
- Special Education costs have increased due to a need for additional services, including an additional aide due to a one-on-one requirement. A second guidance counselor is being sought but will be paid for by a grant.
- The nurse's line shows a larger increase as this was cut for FY21 to meet the bottom line proposed by the Selectmen.
- Transportation costs have been reduced considerably due to the elimination of a vehicle.
- Fuel costs were increased to a level consistent with the average annual cost.
- The custodian line will decrease slightly before town meeting as a new custodian had been hired after the budget was posted.
- The school is using approximately $250,000 in school choice funds, $49,633 in anticipated grants, and $32,500 in ESSER2 grants.
- The total amount to raise from taxation is now being proposed at $1,015,361.12 versus $891,515.97 from FY21, or an increase of $123,845.15.

Secondary Education Budget: Though the transportation costs have been reduced, the school was informed by the Mohawk District that the per-student tuition rate is increasing by 18% for this coming year. Superintendent Franzoni reported that he reached out to Mohawk and asked them to revisit this increase, as he believes that this substantial jump is "unacceptable". Supposedly this was done due to the loss of ~100 students in the Mohawk District this last year. An 18% increase in tuition rates will result in a total budget increase of approximately $108,000.

Chair Sokol inquired as to the details of the tuition agreement Rowe has with Mohawk. Chair Susan Zavotka explained that it's set by agreement between the Rowe and Mohawk School Committees. The town gave permission for the School Committee to negotiate and enter an arrangement without requiring town meeting approval. The current arrangement has Rowe paying an amount based on the average of assessments charged to other towns based on operating expenses.

Chair Susan Zavotka reported that she had been in touch with the Mohawk School Committee Chair, and that they are trying to work on this. Apparently, Mohawk has had some issues, and their state aid is decreasing for FY22. As Rowe is not a district member, it has little choice or say in the amount it is being charged for tuition and has no recourse other than to pay the bill or explore other schools, which is not likely to happen.

General School Budget Discussion: Chair Sokol felt that the budget proposed for the elementary school was put together very well, and that he saw no issues with it. He recommended that the School Committee approve the budget for the elementary school at this meeting, which would then give the Finance Committee the opportunity to increase or decrease the bottom line. He did note that he does not want to repeat the last-minute changes that were made last year, which Vice-Chair Semanie agreed with.

Ms. Pike asked about the possibility of reviewing the tuition arrangement in the future, and if any changes could be made. Chair Susan Zavotka noted that the School Committee had signed a multi-year agreement, and that *that* agreement had taken several years to produce.

Though no vote was taken by either the Selectmen or Finance Committee, all members present did not have any objections with the proposed budget.

A motion was made by Chair Susan Zavotka and seconded by Ms. Paige to accept all elements of the proposed budget except the secondary education budget. The vote was unanimous in favor:

Susan Zavotka- Aye Mary Paige- Aye Matthew Crowningshield- Aye

A motion was then made by Chair Susan Zavotka and seconded by Mr. Crowningshield to postpone the vote on the secondary budget until their next meeting on April 8th. The vote was unanimous in favor:

Susan Zavotka- Aye Mary Paige- Aye Matthew Crowningshield- Aye

A motion was made by Chair Susan Zavotka and seconded by Mr. Crowningshield to adjourn the School Committee meeting at 6:49. The vote was unanimous in favor:

Susan Zavotka- Aye Mary Paige- Aye Matthew Crowningshield- Aye

The School representatives were thanked for attending and left at 6:49.

Fire Department: Chair Wayne Zavotka noted that even after the last meeting with the fire chief, he still had concerns about the department's capital requests. He feels that the department should be well-equipped, but also wants to see about other options, including looking at longer retention times of equipment and/or buying used equipment. Mr. Hyytinen suggested exploring leasing equipment and whether it was feasible to do so. Vice-Chair Dionne also said she was not comfortable with the requests, and Mr. McLatchy stated he would like to know more about what the future holds with the department.

Chair Sokol pointed out that the cost of the department has increased substantially in the last few years, though he also admitted he was not fully knowledgeable about the department's operations. Mr. McLatchy asked whether any formal discussions had been held with other towns about forming a fire district. Mr. Hyytinen, who works for the department, said some informal discussion has been had, but no action has been taken.

Ms. Pike feels strongly that the utility vehicle requested for this year's budget is an important vehicle to have in the department, and one that should have been had all along. Vice-Chair Semanie agreed. While no one seemed to oppose the purchase of a utility vehicle, members of both bodies expressed concerns over keeping a third fire-fighting vehicle for any length of time. Some believed that if the old vehicle was kept for any length of time, it might stay there permanently, rather than sold like it was discussed with the fire chief.

Members agreed to request information from the fire chief on the cost of a new, used, and leased utility vehicle, along with the pros and cons of each option. It seemed to be a

consensus that the goal of eliminating the other vehicle when a new one is purchased needs to be stressed to limit overlap. Chair Sokol will communicate with Chief Annear.

Infrastructure: Vice-Chair Semanie brought up that she would like to discuss exploring a dedicated stabilization fund for infrastructure. This has been discussed in detail before, but no action was ever taken on it. She expressed frustration over the fact that the town primarily only spends Chapter 90 funds, which are paltry. It is estimated that to properly maintain the town's various roads and infrastructure would cost around $400,000 per year. Chair Zavotka said he'd like to bring the Assessors in to discuss this but is willing to learn more.

Mr. McLatchy reported that he had done some research for Vice-Chair Semanie on overrides and stabilizations. To create a stabilization fund, a 2/3 vote is required at town meeting. If the town wanted to do a one-time deposit, it could simply raise and appropriate the money by majority vote to a stabilization fund. However, if the town wants to have a permanent funding source like the Capital Stabilization Fund, an override vote at the ballot would also be needed. The Selectmen are the only officials that can place an override vote on the ballot and would need to do so by April 12th if the intent is to do it this coming year. The Selectmen will discuss this further at a future meeting.

New Stretcher: $4,500 was requested by the Fire Department to purchase a new "off-road" stretcher that has a wheel on it. This would greatly reduce the strain on responders and reduce the risk of dropping someone. Mr. Hyytinen noted that he had recommended this years ago when he was the EMS director. A question was raised about whether this was discussed with the Park, to which the answer was no. Members will discuss at the next meeting.

Selectmen Adjourn: A motion was made by Chair Sokol and seconded by Vice-Chair Semanie to adjourn the Board of Selectmen at 7:31. The vote was unanimous in favor, and members left after adjourning:

Charles Sokol- Aye Joanne Semanie- Aye

Minutes: Six sets of minutes for the Finance Committee were reviewed: February 9th, February 18th, February 23rd, March 2nd, March 9th, and March 16th. A motion was made by Mr. Hyytinen and seconded by Mr. McLatchy to approve the minutes as presented. The vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

Adjourn: A motion was made by Mr. McLatchy and seconded by Chair Zavotka to adjourn the Finance Committee at 7:34 P.M. The roll-call vote was unanimous in favor:

Wayne Zavotka	Aye	Christopher Hyytinen	Aye
Loretta Dionne	Aye	Paul McLatchy III	Aye
Laurie Pike	Aye		

Respectfully Submitted,
Paul McLatchy III, Finance Committee Secretary

Approved: March 30, 2021

Paul McLatchy III, Secretary

Unable to be signed by entire committee due to COVID-19 pandemic.

Attachments:

- Agenda
- School Budget

Meeting Notice

Body: Rowe Finance Committee & Board of Selectmen

Dates: Tuesday, March 2, 2021 at 6:00 PM
Tuesday, March 9, 2021 at 6:00 PM
Tuesday, March 16, 2021 at 6:00 PM
Tuesday, March 23, 2021 at 6:00 PM
Tuesday, March 30, 2021 at 6:00 PM

Held via Remote Participation: (Same info for all dates)

URL: https://us02web.zoom.us/j/2880657034
Meeting ID: 288-065-7034
Phone: 312-626-6799

Agenda: (Same for All Dates)

1. Call to Order
2. Recognize Online Guests
3. Review Presented Budgets
4. Review Items for Annual Town Meeting Presentation
5. Financial Planning
6. Any Items of Necessary Business Raised in the Last 48 Hours
7. Audience of Citizens
8. Adjourn

Wayne Zavotka, Chairman
Rowe Finance Committee

Chuck Sokol, Chairman
Rowe Board of Selectmen

Posted at 11:30 AM on Thursday, February 25, 2021 by Paul McLatchy III

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
	NBSU BUDGET					
1	**1210 · Superintendent's Office**					
2	1210111 · Superintendent	21,489.53	22,559.87	1,070.34		
3	1210112 · Clerical Salaries	6,323.41	6,698.00	374.59		
4	1210115 · Office Supplies	425.00	425.00	0.00		
5	1210116 · Other Expense	2,380.00	2,210.00	-170.00		
6	121A116 · Travel Out of District	83.30	83.30	0.00		
7	**Total 1210 · Superintendent's Office**	30,701.24	31,976.17	1,274.93	Updated	4.15
8						
9	**1410 · Business Admin**					
10	1410111 · Business Admin Salary	14,705.00	16,993.20	2,288.20		
11	1410112 · Business Admin Travel	170.00	170.00	0.00		
12	Business Admin Other/ Prof Dev	907.80	907.80	0.00		
13	**Total 1410 · Business Admin**	15,782.80	18,071.00	2,288.20	Updated	14.50
14						
15	**1450 · Administrative Technology**					
16	1450114 · Admin Tech Salary	17,850.00	18,207.00	357.00		
17	1450115 · Supplies	245.00	245.00	0.00		
18	1450116 · Other	331.00	331.00	0.00		
19	**Total 1450 · Administrative Technology**	18,426.00	18,783.00	357.00	Updated	1.94
20						
21	**2110 · Supervisory - Special Education**					
22	2110111 · Admin of Special Education	15,300.00	16,473.00	1,173.00		
23	2110112 · Secretary	6,323.41	6,698.00	374.59		
24	2110114 · ESPED Membership fees	374.00	440.13	66.13		
25	2110115 · Supplies	425.00	255.00	-170.00		
26	2110116 · Other	595.00	595.00	0.00		
27	2110117 · Medicaid Administrative Fees	680.00	340.00	-340.00		
28	211A116 · Travel	204.00	204.00	0.00		
29	**Total 2110 · Supervisory - Special Education**	23,901.41	25,005.13	1,103.72	Updated	4.62
30						
31	**4230 · Maintenance of Equipment**					
32	423A116 · Union	900.00	900.00	0.00		0.00
33						
34	**5200 · Employee Benefits**					
35	5200116 · Medical -Union	31,692.11	33,683.98	1,991.87	Updated	
36	**Total 5200 · Employee Benefits**	31,692.11	33,683.98	1,991.87		6.29

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
37						
38	**5260 · Insurance**					
39	5260116 · School Building Liability - Union	646.00	680.00	34.00	Updated	
40	**Total 5260 · Insurance**	646.00	680.00	34.00		5.26
41						
42	**5300 · Equipment Leases**					
43	5300112 · Union Copiers	1,020.00	1,020.00	0.00	Updated	0.00
44						
45	**5350 · Rental - Union Office**					
46	5350116 · Appropriation	4,848.40	5,100.00	251.60	Updated	
47	5350 · Rental - Union Office - Other	0.00	0.00	0.00		
48	**Total 5350 · Rental - Union Office**	4,848.40	5,100.00	251.60		5.19
49						
50	**7300 · Improvement of Equipment**					
51	General - Union	366.01	255.00	-111.01		
52	**Total 7300 · Improvement of Equipment**	366.01	255.00	-111.01	Updated	-30.33
53						
54	**7400 · Replacement of Equipment**					
55	740A116 · Appropriation - Union	462.06	255.00	-207.06		
56	**Total 7400 · Replacement of Equipment**	462.06	255.00	-207.06	Updated	-44.81
57						
58	**Total NBSU Expenses**	128,746.03	135,729.28	6,983.25		5.42
59						
60	**PRIMARY PREK-6 BUDGET**					
61	**1110 · School Committee**					
62	Secretary School Com Stipend		1,600.00		Minutes	
63	1110116 · Advert/Bids/Print	2,500.00	2,500.00			
64	**Total 1110 · School Committee**	2,500.00	4,100.00	1,600.00		64.00
65						
66	**1430 · Legal Services**					
67	1430114 · Contracted Services	4,705.00	4,705.00	0.00		
68	**Total 1430 · Legal Services**	4,705.00	4,705.00	0.00		0.00
69						
70	**2200 · School/Building Leadership**					
71	**2210 · School Leadership**					
72	2210111 · Principal	93,328.30	97,128.15	3,799.85	Updated per K	
73	2210112 · Principal's Secretary	40,330.22	42,729.38	2,399.16	Updated per K	5.95

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
74	Secretary School Com Stipend	1,600.00	0.00	-1,600.00	move to sch comm	
75	2210114 · Principal PD and Dues	1,000.00	1,500.00	500.00		
76	2210115 · Principal's Supplies/contracts	1,500.00	1,500.00	0.00		
77	2210116 · Principal's Other	1,000.00	1,000.00	0.00		
78	221011A · Principal's Travel	1,000.00	0.00	-1,000.00		
79	**Total 2210 · School Leadership**	139,758.52	143,857.53	4,099.01		2.93
80						
81	**2250 · Principal's Technology**					
82	2250115 · Supplies	1,000.00	1,000.00	0.00		
83	2250116 · Other- Rediker	4,000.00	4,000.00	0.00		
84	**Total 2250 · Principal's Technology**	5,000.00	5,000.00	0.00		0.00
85						
86	**Total 2200 · School/Building Leadership**	144,758.52	148,857.53	4,099.01		2.83
87						
88	**2300 · Instruction - Teaching Services**					
89	**2305 · Teachers - Classroom**					
90	2305111 · Professional Salaries	507,799.90	500,000.00	-7,799.90	Updated	
91	**Total 2305 · Teachers - Classroom**	507,799.90	500,000.00	-7,799.90		-1.54
92						
93	**2310 · Teachers - Special Education**					
94	2310111 · Professional Salaries	69,242.91	72,238.00	2,995.09	Updated	
95	**Total 2310 · Teachers - Special Education**	69,242.91	72,238.00	2,995.09		4.33
96						
97	**2320 · Medical Therapeutic Services**					
98	2320111 · Speech/PT/OT Salaries	41,944.18	64,658.00	22,713.82	Updated	
99	2320114 · Contracted Services	38,062.50	54,393.00	16,330.50	Updated	
100	**Total 2320 · Medical Therapeutic Services**	80,006.68	119,051.00	39,044.32		48.80
101						
102	**2325 · Substitutes**					
103	2325113 · Teacher Sub Salaries	4,000.00	4,000.00	0.00		
104	232511A · Aid Sub Salaries	700.00	700.00	0.00		
105	**Total 2325 · Substitutes**	4,700.00	4,700.00	0.00		0.00
106						
107	**2330 · Teacher Aides**					
108	**2330113 · Salaries**	86,686.00	113,041.00	26,355.00	Updated	
109	**Total 2330 · Teacher Aides**	86,686.00	113,041.00	26,355.00		30.40
110						

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
111	**Total 2300 · Instruction - Teaching Services**	748,435.49	809,030.00	60,594.51		8.10
112						
113	**2340 · Library**					
114	2340113 · Librarian Salary	7,929.81	8,129.07	199.26	Updated	
115	2340114 · Library Technology	1,000.00	1,000.00	0.00		
116	2340115 · Library Supplies	1,500.00	1,500.00	0.00		
117	**Total 2340 · Library**	10,429.81	10,629.07	199.26		1.91
118						
119	**2350 · Professional Developement**					
120						
121	**2351 · Prof Development Principal**					
122	**2351116 · Other expenses**			0.00		
123	**Total 2351 · Prof Development Principal**			0.00		
124						
125	**Total 2350 · Professional Developement**			0.00		
126						
127	**2357 · Prof Development Expenses**					
128	2357115 · Supplies	300.00	300.00	0.00		
129	2357116 · Other	3,250.00	3,250.00	0.00		
130	**Total 2357 · Prof Development Expenses**	3,550.00	3,550.00	0.00		0.00
131						
132	**2400 · Instructional Materials & Equip**					
133	**2410 · Texts and related materials**	2,500.00	2,500.00	0.00		
134	**2415 · PBL Supplies**	2,000.00	2,000.00	0.00		
135	**2430115 · General Classroom Supplies/ Reg**	6,500.00	6,500.00	0.00		
136	**243011S · Class Room Supplies Sped**	1,000.00	1,000.00	0.00		
137						
138	**2451 · Instructional Tech**					
139	2451112 · Instructional Tech Stipend	0.00	0.00	0.00		
140	245113 Instruction Tech Salary			0.00		
141	2451114 · Internet	2,500.00	1,800.00	-700.00		
142	2451115 · Instruction Tech Supplies	1,000.00	1,000.00	0.00		
143	2451116 · Instructional Tech Other	1,000.00	1,000.00	0.00		
144	Total 2451 · Instructional Tech	4,500.00	3,800.00	-700.00		
145	2400 · Instructional Materials & Equip - Other					
146	**Total 2400 · Instructional Materials & Equip**	16,500.00	15,800.00	-700.00		-4.24
147						

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
148	**2440 · Instructional Service, Other**					
149	2440113 · Instructional Field Trip Transp	4,500.00	4,500.00	0.00		
150	2440115 Instructional Summer Tutoring			0.00		
151	2440116 · Instructional Field Trip Other	10,500.00	10,500.00	0.00		
152	**Total 2440 · Instructional Service, Other**	15,000.00	15,000.00	0.00		0.00
153						
154	**2700 · Guidance Counseling and Testing**					
155	**2710 · Guidance**					
156	2710111 · Salaries	16,029.34	16,349.92	320.58	Updated	
157	2710115 · Supplies/2nd Counseling	0.00	12,500.00	12,500.00		
158	Total 2710 · Guidance	16,029.34	28,849.92	12,820.58		
159	**Total 2700 · Guidance Counseling and Testing**	16,029.34	28,849.92	12,820.58		79.98
160						
161	**2800 Physchological Services**					
	Physchological Evaluations		8,400.00			
162	2800114 Contracted Services/Salaries	15,966.61	16,246.00	279.39		1.75
			24,646.00			
163						
164	**3200 · Health Program**					
165	3200111 · School Nurse	46,973.20	59,177.35	12,204.15	FT	
166	3200112 · Contracted Physician	650.00	650.00	0.00		
167	3200115 · Supplies	1,500.00	1,500.00	0.00		
168	3200116 · Health Technology	500.00	500.00	0.00		
169	**Total 3200 · Health Program**	49,623.20	61,827.35	12,204.15		24.59
170						
171	**3300 · TRANSPORTATION**					
172	3300114 · Bus Contracts - Elementary	60,235.00	36,208.00	-24,027.00	no sm bus	
173	**Total 3300 · TRANSPORTATION**	60,235.00	36,208.00	-24,027.00		-39.89
174						
175	**3400 · Food Services**					
176	3400114 · Staff	40,504.00	48,077.93	7,573.93	Updated	
177	3400115 · Food Supplies	8,000.00	4,000.00	-4,000.00	Updated	
178	3400116 · Cafeteria Non-Food Supplies	500.00	500.00	0.00		
179	**Total 3400 · Food Services**	49,004.00	52,577.93	3,573.93		7.29
180						
181	**3520 · Other Student Activities**					
182	**3520111 · Professional Salaries**			0.00		

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
183	**Total 3520 · Other Student Activities**			0.00		
184						
185	**4000 · Operation and Maint of Plant**			0.00		
186						
187	**4110 · Custodial Services**					
188	4110113 · Salaries	43,706.00	44,793.32	1,087.32	Updated	
189	4110114 · Summer Custodian Salaries	1,500.00	1,500.00	0.00		
190	4110115 · Supplies	3,500.00	3,500.00	0.00		
191	4110116 · Travel	1,000.00	1,000.00	0.00		
192	**Total 4110 · Custodial Services**	49,706.00	50,793.32	1,087.32		2.19
193						
194	**4120 · Fuel**					
195	**4120116 · Appropriation**	15,000.00	20,000.00	5,000.00	Updated	
196	**Total 4120 · Fuel**	15,000.00	20,000.00	5,000.00		33.33
197						
198	**4130 · Utilities**					
199	4130116 · Telephone	6,500.00	6,700.00	200.00	Updated	
200	413A116 · Electricity	18,000.00	20,000.00	2,000.00	Updated	
201	**Total 4130 · Utilities**	24,500.00	26,700.00	2,200.00		8.98
202						
203	**4210 · Maintenance of Grounds**					
204	4210116 · Appropriation	1,000.00	1,000.00	0.00		
205	**Total 4210 · Maintenance of Grounds**	1,000.00	1,000.00	0.00		0.00
206						
207	**4220 · Maintenance of Buildings**					
208	4220115 · HVAC Maintenance Contract	4,500.00	4,500.00	0.00		
209	4220116 · Other/ Furnishings	3,000.00	3,000.00	0.00		
210	4220117 · Maint. of Bldg/Inspections	3,000.00	3,000.00	0.00		
211	**Total 4220 · Maintenance of Buildings**	10,500.00	10,500.00	0.00		0.00
212				0.00		
213	**4225 · Building Security Systems**					
214	4225114 · Contracted Services		3,220.00	3,220.00		
215	**Total 4225 · Building Security Systems**	0.00	3,220.00	3,220.00		
216						
217	**4230 · Maintenance of Equipment**					
218	4230116 · Local	3,000.00	3,000.00	0.00		0.00
219						

	A		E	F	G	H	I	
			FY21 Budget	FY22 Budget	Increase(decrease)	Notes		
			Gross Budget	Gross Budget				
220	4230 Other		0.00	0.00	0.00			
221	**Total 4230 · Maintenance of Equipment**		3,000.00	3,000.00	0.00		0.00	
222								
223	**Total 4000 · Operation and Maint of Plant**		103,706.00	115,213.32	11,507.32		11.10	
224								
225	**5150 · Employee Separation Cost**							
226	5150110 · Separation Benefits		10,000.00	10,000.00	0.00			
227	**Total 5150 · Employee Separation Cost**		10,000.00	10,000.00	0.00		0.00	
228								
229	**5250 Employee Servance/Payout**		10,000.00	10,000.00	0.00		0.00	
230								
231	**5300 · Equipment Leases**							
232	5300111 · Copier Leases		6,500.00	6,500.00	0.00			
233	**Total 5300 · Equipment Leases**		6,500.00	6,500.00	0.00		0.00	
234								
235	**SUBTOTAL PRIMARY EDUCATION - GROSS**	##	1,256,942.97	1,347,494.12			7.20	
236								
237	**LESS: School Choice**		-317,000.00	-250,000.00	School Choice	Updated		
238	**LESS: Grant Anticipation**		-48,427.00	-49,633.00	Grant Anticipation - 90%	Updated		
239				-32,500.00	ESSER2	1 TA & Additional SAC		
240	**TOTAL PRIMARY EDUCATION - NET (after grants)**		891,515.97	1,015,361.12	123,845.15		13.89	
241								
242	**SECONDARY 7-12 BUDGET**							
243	**3300 · TRANSPORTATION**							
244	3300113 · Transportation/ Late Bus		17,981.00	18,520.00	539.00	Updated		
245	330A114 · Bus Contracts - Mohawk/Tech		70,308.00	36,208.00	-34,100.00	Updated		
246	**Total 3300 · TRANSPORTATION**		88,289.00	54,728.00	-33,561.00		-38.01	
247								
248	**9100 · Tuition**							
249	9100.6A · Mohawk Trail Regl		406,791.00	292,155.00	-114,636.00	Budgeted for 14 w 3% Email sent to Mohawk ?SPED tuition		FY21 budgeted fo 21
250	9100.6B · Franklin Tech		57,595.00	138,600.00	81,005.00	Budgeted for 7 ?? New accepts		FY21 budgeted for 2
251	9100.6C Special Education		0.00	0.00	0.00			
252	**Total 9100 · Tuition**		464,386.00	430,755.00	-33,631.00		-7.24	
253	**TOTAL SECONDARY EDUCATION**		552,675.00	485,483.00	-67,192.00		-12.16	
254								
255								

	A	E	F	G	H	I
		FY21 Budget	FY22 Budget	Increase(decrease)	Notes	
		Gross Budget	Gross Budget			
256	TOTAL ROWE SCHOOL BUDGET	1,572,937.00	1,636,573.40	63,636.40	Increase to Town	4.05
257				39,323.43	2.5% Increase over last year	
258				24,312.97	Close the gap??	
259						
260	FY22 Expense Summary			Increase (decrease)		
261	NBSU	$ 128,746.03	$ 135,729.28	$ 6,983.25		
262	Primary Education - PreK to 6	$ 891,515.97	$ 1,015,361.12	$ 123,845.15		
263	Secondary Education 7-12	$ 552,675.00	$ 485,483.00	$ (67,192.00)		
264	Total	1,572,937.00	$ 1,636,573.40	$ 63,636.40		
265						
266	Open Items:					
267	Tuition					
268	5 year plan					
269						
270						
271						
272						
273						