

# Town of Rowe



## Annual Town Meeting & Election Voter Information Guide

### **Special Town Meeting:**

Monday, May 13, 2024

6:30 pm

Rowe Elementary School

### **Town Meeting:**

Monday, May 13, 2024

7:00 pm

Rowe Elementary School

### **Town Election:**

Saturday, May 18, 2023

10:00 am - 2:00 pm

Rowe Elementary School Gymnasium





# Town of Rowe

FRANKLIN COUNTY  
MASSACHUSETTS

01367

*Settled as Myrifiield 1763 ▪ Incorporated as Rowe 1785*

321 Zoar Road  
P.O. Box 462  
Rowe, Massachusetts 01367  
[www.rowe-ma.gov](http://www.rowe-ma.gov)  
Rowe Finance Committee

April 21, 2024

Greetings Residents of Rowe:

The Finance Committee volunteers have been working since late September of last year to help make recommendations to the Annual Town Meeting for the Fiscal Year 2025.

At the Annual Town Meeting in 2022 we encouraged the Town to borrow 1.85 Million for the purpose of resurfacing roads in the Town. Prior to that vote we indicated that the tax payment of each household would rise approximately 10% for the roads alone at the time. This increase would be for 5 consecutive years. The Tax Rate that year was set at \$5.33.

The increase did not happen. Actually, the full impact of the Road Borrowing was not seen due to the impressive work of the Assessors by eliminating the need for accumulating reserves for the Bear Swamp Hydro Electric facility's legal challenges. The Town Meeting ratified their work with a five-year agreement on the value of the facility. This allowed the Town to use funds set aside for a possible legal entanglement to pay the first year of the Roads.

It is now time for payment number two, and this will cause our taxes to jump as advertised but a year later. We can expect the tax rate which was reduced last year to increase back in the area of the rate set in 2022. This jump is primarily the cost of the roads and increases seen by the national inflation scene.

The good news is moving forward the tax rate should steady to a 2 to 4 percent increase that Rowe residents expect. Rowe has weathered the inflation cycle extremely well compared to hundreds of other Massachusetts municipalities. We have a over a million dollars in the Capital Stabilization Fund, over a million dollars in the General Stabilization Fund, and over One Hundred Thousand Dollars in the OPEB liability fund.

This year we will be asking the Town to fund studying the library to bring one of the most used buildings in town up to ADA (Americans with Disability Act) codes. Requests for funding safety improvements at the Rowe School and final improvements to the new Fire Truck purchased years ago, which is about to be delivered will also be presented to the voters for funding approval.

The State of the Town's Finances are excellent and we encourage you to come to Town Meeting and let your voice be heard.

Daniel Pallotta, Chair  
Loretta Dione  
Susan Gleason  
Marilyn Wilson  
Wayne Zavotka

**Special Town Meeting:**

Monday, May 13, 2024

6:30 pm at the Rowe Elementary School

FRANKLIN, SS.

To either Constable of the Town of Rowe in the County of Franklin,

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are directed to notify and warn the inhabitants of the Town of Rowe, qualified to vote in the elections and town affairs, to meet at the **ROWE ELEMENTARY SCHOOL** In said Rowe on **MONDAY, the THIRTEENTH day of May 2024 at 6:30 P.M.** in the evening, then to act on the following articles:

**ARTICLE 1:** To see if the Town will vote to **TRANSEFER** from **FREE CASH** the sum of \$13,552.00, to the Bonding and Insurance account (01-124-5740) to cover a shortfall or take any action thereto:

*Explanation: The bonding and insurance fund appropriated for FY2024 was calculated incorrectly and an unexpected bond was issued due to unforeseen personnel changes.*

Requested by the Board of Selectmen

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 2:** To see if the Town will vote to **TRANSFER** from **FREE CASH** the following sum of money for the purpose of paying unpaid bills from a prior fiscal year, or take any action in relation thereto:

**2023 FISCAL YEAR**

Legal Counsel Invoice ..... \$2,695.44

Requested by the Board of Selectmen

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 3:** To see if the Town will vote to **TRANSFER** the following sums from the specified accounts to the **Park Operations** account (01-5701-0000) for the purpose of selected tree removal at the Tennis Courts and stump grinding at Percy's Point:

- \$2,527.51 from the **UTV and Accessories** account (03-5400-03203)
- \$4,427.80 from the **Tennis Court Rehabilitation** account (03-5701-84139)

Explanation: The UTV and Tennis Court special projects have been completed. The Park would like to utilize the remaining funds this fiscal year for the stated purpose.

Requested by the Park Commission

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*



And you are directed to serve this warrant by posting up attested copies thereof at the **Rowe Town Hall** and the **Rowe Transfer Station** in said Town, fourteen days at least before the time of holding said meeting.

Hereof fail not, and make due return of the Warrant, with your doings thereon, to the Town Clerk at the time of said meeting, as aforesaid.

Given under our hands this **EIGHTEENTH** Day of **April, Two Thousand and Twenty-Four**.

**ROWE BOARD OF SELECTMEN**

Charles Sokol, Chair

Joanne Semanie, Vice-Chair

Edward Silva, Selectmen

Annual Town Meeting – FY2025  
Town of Rowe  
Commonwealth of Massachusetts



Franklin, SS.

To either constable of the Town of Rowe in the County of Franklin,

**Greeting:**

In the name of the Commonwealth of Massachusetts, you are directed to notify and warn the inhabitants of the Town of Rowe, qualified to vote in the elections and town affairs, to meet at the **ROWE ELEMENTARY SCHOOL** in said **ROWE**, on **MONDAY**, the **THIRTEENTH** day of **MAY 2024** at **7:00 P.M.** in the evening, then and there to act on the following articles:

**ARTICLE 1:** To act on reports of the Town Officers and Committees.

**ARTICLE 2:** To see if the Town will vote to authorize, pursuant to G.L. c. 44, § 53E½ and the Town of Rowe General Bylaws, the following sums for **REVOLVING FUNDS**, or take any action in relation thereto:

Revolving Fund	Entity Authorized to Spend from Fund	Fees, Charges, or Receipts Credited to Fund	Program or Activity Expenses Payable from Fund	Restrictions or Conditions on Expenses Payable from Fund	Fiscal Years
Emergency Dispensing Site	Board of Health	Receipts Related to the Emergency Dispensing Site Operations	Dispensing medicines or medical supplies during an emergency	Limit of \$1,000.00	Fiscal Year 2025
Recycling Program	Board of Health	Receipts Related to the Recycling Program	Operation of solid waste and recycling programs, membership in and services of the Franklin County Solid Waste Management District, and the purchase of recycled content or environmentally preferable products	Limit of \$5,000.00	Fiscal Year 2025
Vaccine Services	Board of Health	Receipts from Insurance Billing	Vaccine Services	Limit of \$6,000.00	Fiscal Year 2025
School Programs	School Committee	Fees for School Programs	Offset Department Costs of School Programs	Limit of \$10,000.00	Fiscal Year 2025
Old Home Day	Old Home Day Committee	Receipts Generated by Old Home Day Activities and Programs	Expenses of Old Home Day	Limit of \$2,000.00	Fiscal Year 2025

Refuse Garden	Board of Health	Receipts Related to the Refuse Garden Operations	Operation of the town Refuse Garden	Limit of \$5,000.00	Fiscal Year 2025 and Subsequent Years
Planning Board Legal/ Consulting	Planning Board	Receipts Related to Fees for Special Permits and Other Work of the Planning Board	Legal consultation and representation	Limit of \$50,000.00	Fiscal Year 2025 and Subsequent Years
Park Programs	Park Commission	Receipts Related to Park Programs	Operation of programs run by the Pelham Lake Park	Limit of \$2,000.00	Fiscal Year 2025 and Subsequent Years

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 3:** To see if the Town will vote to **AUTHORIZE** the **BOARD OF SELECTMEN** to apply for, accept, and expend federal and state grants as may be available, or take any action in relation thereto.

**ARTICLE 4:** To see if the Town will vote to **AUTHORIZE** the **TREASURER** to enter into compensating balance agreements during the 2025 Fiscal Year, pursuant to G.L. c. 44, § 53F, or take any action in relation thereto.

**ARTICLE 5:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums and to set the stipends/salary compensation for all elected officials of the town as provided by G.L. c. 41, § 108, to be made effective from July 1, 2024, or take any action in relation thereto.

**Elected Boards & Committees:**

Board of Assessors (3).....	\$5,354.00
Board of Health (3).....	\$4,938.00
Board of Selectmen (3) .....	\$5,928.00
<u>School Committee (3) .....</u>	<u>\$4,564.00</u>
Subtotal Election Boards & Committees.....	\$20,784.00

**Elected Town Officers**

Constable.....	\$549.00
Moderator .....	\$439.00
<u>Town Clerk.....</u>	<u>\$13,835.00</u>
Subtotal Elected Town Officers.....	\$14,823.00

**TOTAL ELECTED OFFICIALS' SALARIES FROM TAXATION .....** **\$35,607.00**

*Recommended by the Finance Committee vote 5-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 6:** To see if the Town will vote to **RAISE AND APPROPRIATE OR APPROPRIATE FROM AVAILABLE FUNDS** the sum of **\$100,000.00** for the purpose of paying down **PRINCIPAL ON THE BROADBAND DEBT**, **RAISE AND APPROPRIATE** the sum of **\$370,000.00** for the purpose of paying down **PRINCIPAL ON THE TOWN ROAD PAVING PROJECT**, and **RAISE AND APPROPRIATE** the sum of **\$59,782.00** for **INTEREST ON INDEBTEDNESS** for the 2025 Fiscal Year, or take any action in relation thereto.



Recommended by the Finance Committee vote 5-0-0  
Recommended by the Board of Selectmen vote 3-0-0

**ARTICLE 7:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **THE CONDUCT OF GENERAL GOVERNMENT**, including the charges and expenses of the various town offices, for the 2025 Fiscal Year, or take any action in relation thereto.

**Administration**

General Administration.....	\$166,744.00
Municipal Audit.....	\$8,000.00
Town Administrator .....	\$69,430.00
Administrative Assistant to the Boards.....	\$37,624.00
Town Hall Custodian Wages.....	\$14,282.00
Custodian Expenses.....	\$4,500.00
Maintenance Supervisor .....	\$13,005.00
Maintenance Sup. Operations .....	\$26,000.00
Snow Removal Wages .....	\$724.00
Legal .....	\$18,000.00
Treasurer/Tax Collector Salary.....	\$64,959.00
Treasurer/Tax Collector Operations .....	\$20,250.00
Assistant Town Clerk Stipend.....	\$1,200.00
Town Clerk Expenses.....	\$7,910.00
Conservation Commission.....	\$1,880.00
Council on Aging.....	\$8,000.00
Goal Post Editor Wages.....	\$6,926.00
Goal Post Operations .....	\$2,500.00
Veteran's Services .....	\$5,207.00
FRCOG Services .....	\$31,163.00
Town Accountant .....	\$47,784.00
<u>Town Accountant Expenses .....</u>	<u>\$4,420.00</u>
Subtotal Administration .....	\$560,508.00

**Board of Assessors**

Assessors' Clerk Wages .....	\$13,364.00
Assessors' Reval/Annual Updates.....	\$10,000.00
Assessors' Legal.....	\$25,000.00
<u>Assessors' Operations .....</u>	<u>\$35,199.00</u>
Subtotal Board of Assessors.....	\$83,563.00

**Planning Board**

Planning Board Operations .....	\$1,500.00
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**TOTAL GENERAL GOVERNMENT FROM TAXATION..... \$645,571.00**

**Explanation:** 40% of the Town Accountant's salary is paid by the Town of Monroe through a shared services agreement.

Recommended by the Finance Committee vote 5-0-0



*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 8:** To see if the Town will vote to **RAISE AND APPROPRIATE** the sum of **\$30,000.00** to be used as a **RESERVE FUND**, pursuant to G.L. c. 40, § 6, for the extraordinary or unforeseen expenditures for the 2025 Fiscal Year or take any action in relation thereto.

*Recommended by the Finance Committee vote 5-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 9:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for the operation and maintenance of **PUBLIC WORKS AND FACILITIES** for the 2025 Fiscal Year, or take any action in relation thereto:

**Highway Department**

DPW Salaries and Wages .....	\$305,740.00
DPW Operations.....	\$232,729.00
<u>Winter Roads.....</u>	<u>\$72,100.00</u>
Subtotal Highway Department .....	\$610,569.00

**Other Public Works & Facilities**

Street Lighting .....	\$6,000.00
<u>Dam Maintenance/Repair.....</u>	<u>\$1,200.00</u>
Subtotal Other Public Works & Facilities .....	\$7,200.00

**Cemetery Commission**

Cemetery Operations.....	\$18,500.00
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**TOTAL PUBLIC WORKS & FACILITIES FROM TAXATION.....\$636,269.00**

*Recommended by the Finance Committee vote 5-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 10:** To see if the Town will vote to **APPROPRIATE** from **AVAILABLE FUNDS** the following sums for **MUNICIPAL LIGHT PLANT STIPENDS** for the 2025 Fiscal Year, or take any action in relation thereto:

**Municipal Light Plant Stipends**

Municipal Light Plant – Manager Stipend .....	\$13,000.00
Municipal Light Plant – Deputy .....	\$3,000.00

**TOTAL MUNICIPAL LIGHT PLANT STIPENDS .....\$16,000.00**

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 11:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **PUBLIC SAFETY** for the 2025 Fiscal Year or take any action in relation thereto:

**Police Department**

Police Salaries.....	\$84,592.00
Police Officer Training .....	\$10,000.00
<u>Police Operations .....</u>	<u>\$13,000.00</u>

Subtotal Police Department..... \$107,592.00

**Fire Department**

Fire Department Stipends & Wages..... \$45,325.00

Fire Department Operations..... \$59,340.00

Subtotal Fire Department ..... \$104,665.00

**Emergency Management**

Emergency Management Stipends ..... \$3,864.00

Emergency Management Operations..... \$1,000.00

Generator Maintenance..... \$3,500.00

Subtotal Emergency Management ..... \$8,364.00

**Animal Control and Inspection**

Animal Control Stipends ..... \$1,449.00

Animal Control Relief Officer ..... \$508.00

Animal Control Operations ..... \$550.00

Animal Inspector Stipend..... \$532.00

Regional Dog Kennel ..... \$350.00

Subtotal Animal Control..... \$3,389.00

**TOTAL PUBLIC SAFETY FROM TAXATION ..... \$224,010.00**

*Recommended by the Finance Committee vote 4-0-1*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 12:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **PUBLIC HEALTH** for the 2025 Fiscal Year or take any action in relation thereto:

**Public Health**

Health Department Stipends and Wages..... \$85,357.00

Board of Health Operations ..... \$78,646.00

**TOTAL PUBLIC HEALTH FROM TAXATION ..... \$164,003.00**

*Recommended by the Finance Committee vote 5-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 13:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **PUBLIC SCHOOLS** for the 2025 Fiscal Year or take any action in relation thereto:

**Education**

Rowe School PreK-6 Operating Budget..... \$1,211,732.00

Rowe School Secondary 7-12..... \$612,629.00

**TOTAL PUBLIC SCHOOLS FROM TAXATION ..... \$1,824,361.00**

*Recommended by the Finance Committee vote 4-1-0*

*Recommended by the Board of Selectmen vote 3-0-0*



**ARTICLE 14:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **ROWE TOWN LIBRARY** for the 2025 Fiscal Year or take any action in relation thereto:

<b>Rowe Town Library</b>	
Library Wages.....	\$53,075.00
Library Operations.....	\$26,890.00
<b>TOTAL ROWE TOWN LIBRARY FROM TAXATION .....</b>	<b>\$79,965.00</b>

*Recommended by the Finance Committee vote 5-0-0*  
*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 15:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **MANAGEMENT AND OPERATION OF PELHAM LAKE PARK** for the 2025 Fiscal Year or take any action in relation thereto:

<b>Pelham Lake Park</b>	
Park Wages.....	\$140,004.00
Park Operations.....	\$23,700.00
<b>TOTAL PELHAM LAKE PARK FROM TAXATION.....</b>	<b>\$163,704.00</b>

*Recommended by the Finance Committee vote 4-0-0*  
*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 16:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **CULTURE AND RECREATION** for the 2025 Fiscal Year or take any action in relation thereto:

<b>Culture and Recreation</b>	
Beautification .....	\$1,500.00
<b>TOTAL CULTURE AND RECREATION FROM TAXATION .....</b>	<b>\$1,500.00</b>

*Recommended by the Finance Committee vote 5-0-0*  
*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 17:** To see if the Town will vote to **RAISE AND APPROPRIATE** the following sums for **PENSIONS AND INSURANCE** for the 2024 Fiscal Year or take any action in relation thereto:

<b>Pensions and Insurance</b>	
Franklin County Retirement Assessment.....	\$197,039.00
Unemployment Insurance.....	\$20,000.00
Group Health/Dental/Life Insurance .....	\$700,000.00
Medicare Tax – Town Share .....	\$27,000.00
<b>TOTAL PENSIONS AND INSURANCE FROM TAXATION .....</b>	<b>\$944,039.00</b>

*Recommended by the Finance Committee vote 5-0-0*  
*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 18:** To see if the Town will vote to **APPROPRIATE** from **ANY AVAILABLE FUND** the sum of **\$140,676.43** for the maintenance, repair, improvement, and construction of town highways, or any other purpose allowed under Chapter 90 of the General Laws, which amounts shall be reimbursed by the Commonwealth of Massachusetts through funds made available by Chapter 90 of the General Laws, or take any action in relation thereto.

*Recommended by the Finance Committee vote 5-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 19:** To see if the Town will vote to **TRANSFER** from **FREE CASH** the following sums for **SPECIAL PROJECTS** or take any action in relation thereto:

<b>FIRE DEPT</b>	New Engine Completion.....	\$21,849.00
<b>FIRE DEPT</b>	New Tanker Communications.....	\$18,736.00
<b>FIRE DEPT</b>	2003 Mack Tires .....	\$10,000.00
<b>FIRE DEPT</b>	Safety Building Exterior Paint.....	\$5,000.00
<b>LIBRARY</b>	Window Repair.....	\$5,000.00
<b>LIBRARY</b>	ADA Compliance Feasibility Study.....	\$50,000.00
<b>PARK DEPT</b>	Purchase and Equip New Truck.....	\$50,000.00
<b>PARK DEPT</b>	Bathroom Siding.....	\$6,500.00
<b>PARK DEPT</b>	Beach Sand .....	\$6,325.00
<b>SCHOOL</b>	Security Improvements.....	\$12,229.00
<b>ADMIN</b>	Attic Shelving.....	\$1,200.00

**TOTAL SPECIAL PROJECTS FROM FREE CASH.....\$186,840.00**

*Recommended by the Finance Committee vote 4-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 20:** To see if the Town will vote to authorize the Board of Selectmen to **ACQUIRE BY GIFT, PURCHASE, OR EMINENT DOMAIN** a fee simple interest in the property located on North Cemetery Road, as described in the deed recorded at the Franklin County Registry of Deeds in Book 1773, Page 289, for general municipal purposes, including, but not limited to, for cemetery purpose, and to **TRANSFER** from **FREE CASH** the sum of **\$20,000.00** to fund said acquisition, and to authorize the Board of Selectmen to enter into all agreements and execute any and all documents and instruments as may be necessary to effectuate the purpose of this vote, or take any action in relation thereto.

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 21:** To see if the Town will vote to incorporate a certain parcel of Town Land on Pond Rd (Map 201 Lot 38) into Pelham Lake Park to be used for park and recreational purposes under the so-called Percy Brown covenants, and to transfer care, custody, and control to the Park Commission.

*Explanation: This approximate 2 acre wooded parcel was previously acquired by the Town in 1997 per Deed Bk 3262 Pg 186. It is adjacent to and surrounded by Park land in the meadow/riding ring area but was never officially designated for park purposes.*

*Recommended by the Board of Selectmen vote 3-0-0*



**ARTICLE 22:** To see if the Town will vote pursuant to the provisions of G.L. c. 41, § 1B, to **CHANGE THE ELECTED TOWN CLERK POSITION TO AN APPOINTED TOWN CLERK POSITION**, to be appointed by the Board of Selectmen for a term not to exceed three years; provided, however, that such change shall not take effect unless it is also approved by a majority of the voters at the 2024 Annual Town Election; or take any other action relative thereto.

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 23:** To see if the town will vote to **AMEND THE GENERAL BYLAWS** as follows:

By amending **ARTICLE II, SECTION 1 OF THE GENERAL BYLAWS**, by **STRIKING** the language indicated in double strikethrough below:

Section 1: The annual Town Meeting shall be held on the second Monday of May in each year; and election day on the following Saturday or a day within two weeks of the annual meeting as designated by the Selectmen, and on said election day there shall be elected by ballot in accordance with Massachusetts General Laws, Chapter 41, §6 and §7<sup>iii</sup>, the following Town officers:

- A Moderator for three (3) years, when required
- ~~A Clerk for three (3) years~~
- A Tax Collector for three (3) years, when required
- One Selectman for three (3) years
- One Assessor for three (3) years
- One Member of the School Committee for three (3) years
- One Library Trustee for three (3) years
- One Member of the Park Commission for three (3) years
- One Member of the Cemetery Commission for three (3) years
- One Constable for three (3) years
- One Auditor for one (1) year
- One Member of the Planning Board for five (5) years
- One or Two Members (as required) of the Finance Committee for three (3) years

By amending **ARTICLE III, SECTION 1(E) OF THE GENERAL BYLAWS** by **INSERTING** the following bold and underlined language at the end of the bulleted list:

- **Town Clerk**

And by amending **ARTICLE III, SECTION 12 OF THE GENERAL BYLAWS** by **STRIKING** its existing language in its entirety and **INSERTING** in its place the following:

Section 12: Town Clerk

- A. The Board of Selectmen shall appoint a Town Clerk for a term of three years, who shall have all the powers and duties accorded under Massachusetts General Laws.
- B. The Town Clerk may appoint an Assistant Town Clerk in accordance with G.L. c. 41, § 19.
- C. The Town Clerk is authorized, only after consultation with the Board of Selectmen for purposes of clarity, to assign appropriate numbers or letters to bylaw sections, subsections, paragraphs, and sub-paragraphs, and also to make non-substantive editorial revisions to the bylaw for the purpose of ensuring consistent, appropriate sequencing, numbering, and non-substantive edits, provided that such editorial revisions shall be identified by a footnote or other convention without Town Meeting Approval.
- D. Any individual appointed to a position that has not been sworn in by the Town Clerk, Moderator, or a Justice of the Peace within 60 days of their appointment shall be deemed to have declined the position.

or take any action in relation thereto.

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 24:** To see if the Town of Rowe is interested in pursuing the creation of a Fire District with the neighboring Town of Charlemont; Or take action in relation thereto. This is a non-binding resolution vote.

*EXPLANATION: A Fire District is its own municipality and is operated under the Massachusetts General Laws governing Fire Districts. The structure is much like a town. There is a prudential board that oversees the district. The district is established pursuant to a special act of the Legislature and is subject generally to the provisions of G.L. c. 48.<sup>[1]</sup> The District is an independent entity not subject to the authority of the Board of Selectmen or the Town (Town). It conducts its own annual district meeting at which appropriations and other matters are approved.*

*The District elects a three-member Prudential Committee whose responsibilities are to expend the money the district meeting appropriates through a treasurer elected by the district. See, G.L. c. 48, s.71.<sup>[2]</sup> Section 73 of G.L. c. 48 establishes a limited relationship between the Town and the District. Under s.73, the district clerk will periodically certify to the Town assessors the amount of taxes necessary to be raised, and in turn, the assessors presumably add this total to the Town tax bills. Section 73 provides that: the assessors, treasurer and collector of a town in which such district is organized shall have the same powers and perform the same duties relative to the assessment and collection of the money voted by the Fire District as they have exercised relative to the assessment, collection and abatement of town taxes. In effect, these town officers act as the agent of the district in the collection and assessment of taxes.*

*There are several factors that will influence the development of a fire district, however, typically the main driving factor is to bring smaller communities and unincorporated areas together under one fire service provider. This helps to provide better service to all the area while reducing redundancy in service and costs associated with this redundancy.*

*The next question you might ask is how can there be a redundancy in fire protection coverage? Every community needs fire trucks right? This is true however, often times small neighboring communities will have stations very close together because of the size of these communities. Each of these communities will have several types of fire apparatus as well to service each community. This close proximity and large number of apparatus causes an*



*overlap in coverage based on time and distance. Stations staffing and apparatus are a big cost to each community. Having the ability to share these resources while providing better area coverage makes fire districts very effective.*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 25:** To see if the Town of Rowe would be interested in pursuing a shared Fire Chief with the Town of Charlemont, in the absence of the creation of a shared fire district. This position would allow for more hours to make the position more desirable to others. This is a non-binding resolution vote.

*Explanation: Both Towns currently employ the same individual as Fire Chief. This would allow for a formal position with combined hours.*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 26:** To see if the Town would vote to **TRANSFER** the remaining sum of **\$48,796.56** from **FREE CASH** to the **OPEB STABILIZATION FUND**; or take action in relation thereto.

*Recommended by the Finance Committee vote 3-0-0*

*Recommended by the Board of Selectmen vote 3-0-0*

**ARTICLE 27:** To transact any other business that may lawfully come before the meeting.

And you are directed to serve this warrant by posting up attested copies thereof at the **ROWE TOWN HALL** and **ROWE TRANSFER STATION** in said Town, fourteen days at least before the time of holding said meeting.

Hereof fail not, and make due return of the warrant, with your doings thereon, to the Town Clerk at the time of said meeting as aforesaid.

Given under our hands this **EIGHTEENTH** day of **April** in the year **TWO THOUSAND AND TWENTY-FOUR**.

**ROWE BOARD OF SELECTMEN**

Charles Sokol, Chair

Joanne Semanie, Vice-Chair

Edward Silva, Selectmen





Account Name	FY23 Appropriated		FY23 Expended		FY24 Appropriated		FY25 Proposed		Prior Year \$ Change	Prior Year %Change
Moderator-Salaries	\$ 439.00		\$ 439.00		\$ 439.00		\$ 439.00		\$ -	0.00%
	Appropriated	\$ 439.00	Expended	\$ 439.00	Appropriated	\$ 439.00	Proposed	\$ 439.00	\$ -	0.00%
Selectboard-Salaries	\$ 5,928.00		\$ 5,928.00		\$ 5,928.00		\$ 5,928.00		\$ -	0.00%
	Appropriated	\$ 5,928.00	Expended	\$ 5,928.00	Appropriated	\$ 5,928.00	Proposed	\$ 5,928.00	\$ -	0.00%
Admin-Salaries	\$ 42,033.00		\$ 28,454.48		\$ 36,259.00		\$ 37,624.00		\$ 1,365.00	3.63%
	Appropriated	\$ 42,033.00	Expended	\$ 28,454.48	Appropriated	\$ 36,259.00	Proposed	\$ 37,624.00	\$ 1,365.00	3.63%
Gen. Admin-Salaries	\$ 56,227.00		\$ 55,393.52		\$ 72,052.00		\$ 69,430.00		\$ (2,622.00)	-3.78%
Fuel	\$ 6,000.00		\$ 9,323.06		\$ 8,000.00		\$ 8,000.00		\$ -	0.00%
Electricity	\$ 7,000.00		\$ 9,243.55		\$ 8,000.00		\$ 8,000.00		\$ -	0.00%
Print Town Reports	\$ 500.00		\$ 88.06		\$ 250.00		\$ 250.00		\$ -	0.00%
Gen. Admin-Supplies	\$ 14,000.00		\$ 12,026.39		\$ 14,000.00		\$ 14,000.00		\$ -	0.00%
Elevator Maintenance.	\$ 3,500.00		\$ 2,924.24		\$ 3,500.00		\$ 4,500.00		\$ 1,000.00	22.22%
Town Officer Expenses	\$ 3,500.00		\$ 255.35		\$ 3,500.00		\$ 2,500.00		\$ (1,000.00)	-40.00%
Town Wide Notification	\$ 1,000.00		\$ 900.00		\$ 1,000.00		\$ 1,021.00		\$ 21.00	2.06%
Operations and Maintenance	\$ 19,000.00		\$ 17,285.01		\$ 20,500.00		\$ 20,500.00		\$ -	0.00%
Town Admin. Education, Dues, Expenses							\$ 2,000.00		\$ 2,000.00	100.00%
Bonding/Insurance	\$ 55,000.00		\$ 54,111.00		\$ 56,227.00		\$ 80,000.00		\$ 23,773.00	29.72%
	Appropriated	\$ 165,727.00	Expended	\$ 161,550.18	Appropriated	\$ 187,029.00	Proposed	\$ 210,201.00	\$ 23,172.00	11.02%
Goal Post-Salaries	\$ 6,432.00		\$ 5,895.12		\$ 6,676.00		\$ 6,926.00		\$ 250.00	3.61%
Goal Post Operations	\$ 2,500.00		\$ 2,210.73		\$ 2,500.00		\$ 2,500.00		\$ -	0.00%
	Appropriated	\$ 8,932.00	Expended	\$ 8,105.85	Appropriated	\$ 9,176.00	Proposed	\$ 9,426.00	\$ 250.00	2.65%
Reserve Fund	\$ 18,500.00		\$ 15,000.00		\$ 30,000.00		\$ 30,000.00		\$ -	0.00%
	Appropriated	\$ 18,500.00	Expended	\$ 15,000.00	Appropriated	\$ 30,000.00	Proposed	\$ 30,000.00	\$ -	0.00%
Town Accountant-Salaries	\$ 45,482.00		\$ 45,358.03		\$ 46,619.00		\$ 47,784.00		\$ 1,165.00	2.44%
Software License	\$ -		\$ -		\$ 4,283.00		\$ 4,000.00		\$ (283.00)	-7.08%
Financial Audit	\$ 8,000.00		\$ -		\$ 8,000.00		\$ 8,000.00		\$ -	0.00%
Accountant Expenses	\$ 4,170.00		\$ 3,871.00		\$ -		\$ 420.00		\$ 420.00	100.00%
	Appropriated	\$ 57,652.00	Expended	\$ 49,229.03	Appropriated	\$ 58,902.00	Proposed	\$ 60,204.00	\$ 1,302.00	2.16%
Assessor-Salaries	\$ 5,354.00		\$ 5,354.04		\$ 5,354.00		\$ 5,354.00		\$ -	0.00%
Assessors Admin Assistant	\$ 13,000.00		\$ 12,492.00		\$ 12,880.00		\$ 13,364.00		\$ 484.00	3.62%
Assessors Operations	\$ 7,950.00		\$ 7,874.73		\$ 14,650.00		\$ 35,199.00		\$ 20,549.00	58.38%
Assessors Legal	\$ -		\$ -		\$ -		\$ 25,000.00		\$ 25,000.00	100.00%
Assessor Reval	\$ -		\$ -		\$ 24,000.00		\$ 10,000.00		\$ (14,000.00)	-140.00%
	Appropriated	\$ 26,304.00	Expended	\$ 25,720.77	Appropriated	\$ 56,884.00	Proposed	\$ 88,917.00	\$ 32,033.00	36.03%
Treasurer-Salaries	\$ 46,853.24		\$ 46,853.24		\$ 62,588.00		\$ 64,959.00		\$ 2,371.00	3.65%
Treasurer Operations	\$ 10,250.00		\$ 9,312.62		\$ 20,250.00		\$ 20,250.00		\$ -	0.00%
	Appropriated	\$ 57,103.24	Expended	\$ 56,165.86	Appropriated	\$ 82,838.00	Proposed	\$ 85,209.00	\$ 2,371.00	2.78%
Tax Collector-Salaries	\$ 13,466.76		\$ 13,305.04		\$ -		\$ -		\$ -	
Collection Legal Fees	\$ 10,000.00		\$ -		\$ -		\$ -		\$ -	
Tax Collector Operations	\$ 9,000.00		\$ 9,000.00		\$ -		\$ -		\$ -	
	Appropriated	\$ 32,466.76	Expended	\$ 22,305.04	Appropriated	\$ -	Proposed	\$ -	\$ -	
IT-Contractual Services	\$ 14,172.00		\$ 14,172.00		\$ 18,960.00		\$ 19,853.00		\$ 893.00	4.50%
IT Hardware/Software	\$ 6,000.00		\$ 2,560.95		\$ 5,000.00		\$ 6,120.00		\$ 1,120.00	18.30%
	Appropriated	\$ 20,172.00	Expended	\$ 16,732.95	Appropriated	\$ 23,960.00	Proposed	\$ 25,973.00	\$ 2,013.00	7.75%
Legal-Salaries	\$ 8,000.00		\$ 3,650.83		\$ 18,000.00		\$ 18,000.00		\$ -	0.00%
	Appropriated	\$ 8,000.00	Expended	\$ 3,650.83	Appropriated	\$ 18,000.00	Proposed	\$ 18,000.00	\$ -	0.00%
Town Clerk-Salaries	\$ 13,835.00		\$ 13,795.60		\$ 13,835.00		\$ 13,835.00		\$ -	0.00%

Account Name	FY23		FY23		FY24		FY25		Prior Year	Prior Year
	Appropriated		Expended		Appropriated		Proposed		S Change	%Change
Asst. Town Clerk Stipend	\$ 1,200.00		\$ 300.00		\$ 1,200.00		\$ 1,200.00		\$ -	0.00%
Registrar/Census Comp	\$ 400.00		\$ 413.50		\$ 400.00		\$ 420.00		\$ 20.00	4.76%
Election/Teller Expenses	\$ 4,470.00		\$ 3,720.27		\$ 3,658.00		\$ 6,155.00		\$ 2,497.00	40.57%
Town Clerk Ops	\$ 685.00		\$ 513.89		\$ 685.00		\$ 685.00		\$ -	0.00%
Association Dues & Educ.	\$ 650.00		\$ 178.00		\$ 650.00		\$ 650.00		\$ -	0.00%
	Appropriated	\$ 21,240.00	Expended	\$ 18,921.26	Appropriated	\$ 20,428.00	Proposed	\$ 22,945.00	\$ 2,517.00	10.97%
Conservation Comm.-Supplies	\$ 1,880.00		\$ 628.04		\$ 1,880.00		\$ 1,880.00		\$ -	0.00%
	Appropriated	\$ 1,880.00	Expended	\$ 628.04	Appropriated	\$ 1,880.00	Proposed	\$ 1,880.00	\$ -	0.00%
Planning Board Operations	\$ 1,500.00		\$ -		\$ 1,500.00		\$ 1,500.00		\$ -	0.00%
	Appropriated	\$ 1,500.00	Expended	\$ -	Appropriated	\$ 1,500.00	Proposed	\$ 1,500.00	\$ -	0.00%
Town Hall-Salaries	\$ 13,260.00		\$ 12,639.50		\$ 13,760.00		\$ 14,282.00		\$ 522.00	3.65%
Public Safety Admin Assistant							\$ 26,073.00		\$ 26,073.00	100.00%
Maint Supervisor	\$ -		\$ -		\$ 10,430.00		\$ 13,005.00		\$ 2,575.00	19.80%
Maint Supervisor Operations							\$ 26,000.00		\$ 26,000.00	100.00%
Snow Removal	\$ -		\$ -		\$ -		\$ 724.00		\$ 724.00	100.00%
Custodian Expenses	\$ 4,775.00		\$ 4,033.94		\$ 4,775.00		\$ 4,500.00		\$ (275.00)	-6.11%
	Appropriated	\$ 18,035.00	Expended	\$ 16,673.44	Appropriated	\$ 28,965.00	Proposed	\$ 84,584.00	\$ 55,619.00	65.76%
		\$ 271,510.00		\$ 249,858.40		\$ 295,590.00		\$ 299,125.00		
		\$ 214,402.00		\$ 179,646.33		\$ 266,598.00		\$ 383,705.00		
		\$ 485,912.00		\$ 429,504.73		\$ 562,188.00		\$ 682,830.00		
Police Chief Stipend	\$ 32,874.00		\$ 32,785.48		\$ 34,112.00		\$ 42,482.00		\$ 8,370.00	19.70%
Police Officer Salaries.	\$ 30,167.00		\$ 30,121.44		\$ 33,154.00		\$ 16,037.00		\$ (17,117.00)	-106.73%
Constable	\$ 549.00		\$ 549.00		\$ 549.00		\$ 549.00		\$ -	0.00%
Police Officer Training	\$ 5,556.65		\$ 5,556.65		\$ 10,000.00		\$ 10,000.00		\$ -	0.00%
Police Operations	\$ 12,468.35		\$ 11,313.84		\$ 13,000.00		\$ 13,000.00		\$ -	0.00%
	Appropriated	\$ 81,615.00	Expended	\$ 80,326.41	Appropriated	\$ 90,815.00	Proposed	\$ 82,068.00	\$ (8,747.00)	-10.66%
Emergency Management Dir.	\$ 3,864.00		\$ 3,864.00		\$ 3,864.00		\$ 3,864.00		\$ -	0.00%
Fire Chief Stipend	\$ 10,825.00		\$ 10,996.24		\$ 11,232.00		\$ 11,653.00		\$ 421.00	3.61%
FD/EMS Personnel Payroll	\$ 28,846.00		\$ 27,802.88		\$ 26,304.00		\$ 33,672.00		\$ 7,368.00	21.88%
FD Heating Oil	\$ 9,444.91		\$ 9,444.98		\$ 8,000.00		\$ 8,000.00		\$ -	0.00%
FD Electricity	\$ 4,150.00		\$ 3,589.84		\$ 2,200.00		\$ 2,200.00		\$ -	0.00%
Generator Maintenance	\$ 1,504.70		\$ -		\$ 3,500.00		\$ 3,500.00		\$ -	0.00%
Consultant	\$ 2,545.30		\$ 2,545.30		\$ -		\$ -		\$ -	
Emergency Medical Equipment	\$ -		\$ -		\$ 3,000.00		\$ 3,000.00		\$ -	0.00%
Emergency Management Operations	\$ -		\$ -		\$ 1,000.00		\$ 1,000.00		\$ -	0.00%
FD General Operations	\$ 31,900.00		\$ 29,454.86		\$ 38,129.00		\$ 40,640.00		\$ 2,511.00	6.18%
Shared Chief Vehicle	\$ 455.09		\$ 1,916.59		\$ 5,500.00		\$ 5,500.00		\$ -	0.00%
	Appropriated	\$ 93,535.00	Expended	\$ 89,614.69	Appropriated	\$ 102,729.00	Proposed	\$ 113,029.00	\$ 10,300.00	9.11%
Animal Control Officer Stip.	\$ 649.00		\$ 649.00		\$ 1,449.00		\$ 1,449.00		\$ -	0.00%
Relief ACO Stipend	\$ 508.00		\$ 508.00		\$ 508.00		\$ 508.00		\$ -	0.00%
Animal Control Operations							\$ 550.00		\$ 550.00	100.00%
Animal Inspector Stipend	\$ 532.00		\$ 1,032.00		\$ 532.00		\$ 532.00		\$ -	0.00%
Regional Dog Kennel	\$ 350.00		\$ 350.00		\$ 350.00		\$ 350.00		\$ -	0.00%
	Appropriated	\$ 2,039.00	Expended	\$ 2,539.00	Appropriated	\$ 2,839.00	Proposed	\$ 3,389.00	\$ 550.00	16.23%
		\$ 108,282.00		\$ 107,276.04		\$ 111,172.00		\$ 110,214.00		
		\$ 68,907.00		\$ 65,204.06		\$ 85,211.00		\$ 88,272.00		
		\$ 177,189.00		\$ 172,480.10		\$ 196,383.00		\$ 198,486.00		
School-Salaries	\$ -		\$ 638,414.33				\$ -		\$ -	
School Committee Stipend	\$ 4,564.00		\$ 4,563.84		\$ 4,564.00		\$ 4,564.00		\$ -	0.00%
Regional School District Tuitions	\$ 165,000.00		\$ -				\$ -		\$ -	
Franklin County Tach	\$ -		\$ -		\$ 148,450.00		\$ 149,858.00		\$ 1,408.00	0.94%
School-Miscellaneous	\$ 37,294.00		\$ 27,551.13				\$ -		\$ -	
"Rowe School, Pre-K-6"	\$ 1,004,449.00		\$ 1,023,685.70		\$ 975,561.00		\$ 1,020,166.00		\$ 44,605.00	4.37%
Schools 7-12	\$ 295,000.00		\$ -		\$ 400,380.00		\$ 319,970.00		\$ (80,410.00)	-25.13%
NBSU Central Office	\$ 131,538.00		\$ -		\$ 144,592.00		\$ 142,764.00		\$ (1,828.00)	-1.28%
Late Buses	\$ 19,076.00		\$ -		\$ 19,650.00		\$ 20,000.00		\$ 350.00	1.75%
K-6 Transportation	\$ -		\$ -		\$ 38,415.00		\$ 48,801.00		\$ 10,386.00	21.28%
Mohawk High School Buses	\$ 37,294.00		\$ -		\$ 38,415.00		\$ 122,801.00		\$ 84,386.00	68.72%
	Appropriated	\$ 1,694,215.00	Expended	\$ 1,694,215.00	Appropriated	\$ 1,770,027.00	Proposed	\$ 1,828,924.00	\$ 58,897.00	3.22%
		\$ -		\$ 638,414.33		\$ -		\$ -		
		\$ 1,694,215.00		\$ 1,055,800.67		\$ 1,770,027.00		\$ 1,828,924.00		
		\$ 1,694,215.00		\$ 1,694,215.00		\$ 1,770,027.00		\$ 1,828,924.00		



Account Name	FY23 Appropriated		FY23 Expended		FY24 Appropriated		FY25 Proposed	Prior Year \$ Change	Prior Year %Change
DPW Superintendent	\$	82,982.00	\$	82,216.68	\$	85,538.00	\$ 88,826.00	\$ 3,288.00	3.70%
DPW Workers	\$	217,377.00	\$	202,876.04	\$	220,399.00	\$ 216,913.00	\$ (3,486.00)	-1.61%
Summer Employment	\$	200.00	\$	-			\$ -	\$ -	
	Appropriated	\$ 300,559.00	Expended	\$ 285,092.72	Appropriated	\$ 305,937.00	Proposed	\$ 305,739.00	\$ (198.00) -0.06%
Heat	\$	6,663.00	\$	9,310.38	\$	6,830.00	\$ 6,830.00	\$ -	0.00%
Annual DPW Projects	\$	42,866.00	\$	27,997.92	\$	43,940.00	\$ 43,940.00	\$ -	0.00%
Summer Youth Expenses	\$	1,500.00	\$	-	\$	-	\$ -	\$ -	
Fuel for Vehicles	\$	46,081.00	\$	40,758.76	\$	47,233.00	\$ 47,233.00	\$ -	0.00%
Road Surface Maintenance	\$	79,366.88	\$	35,101.98	\$	99,556.00	\$ 99,556.00	\$ -	0.00%
DPW Operations	\$	32,555.00	\$	21,828.30	\$	33,370.00	\$ 33,370.00	\$ -	0.00%
DPW Electricity							\$ 1,800.00	\$ 1,800.00	100.00%
Roadside Mowing	\$	-	\$	160.00			\$ -	\$ -	
	Appropriated	\$ 209,031.88	Expended	\$ 135,157.34	Appropriated	\$ 230,929.00	Proposed	\$ 232,729.00	\$ 1,800.00 0.77%
Winter Roads	\$	81,495.12	\$	81,495.12	\$	72,100.00	\$ 72,100.00	\$ -	0.00%
	Appropriated	\$ 81,495.12	Expended	\$ 81,495.12	Appropriated	\$ 72,100.00	Proposed	\$ 72,100.00	\$ - 0.00%
Lighting									
MLP Broadband-Salaries	\$	7,400.00	\$	5,700.00	\$	13,000.00	\$ 13,000.00	\$ -	0.00%
MLP Deputy Stipend	\$	-	\$	-	\$	-	\$ 3,000.00	\$ 3,000.00	100.00%
Street Lighting	\$	5,500.00	\$	4,944.52	\$	6,000.00	\$ 6,000.00	\$ -	0.00%
Operations	\$	1,000.00	\$	1,700.00	\$	-	\$ -	\$ -	
	Appropriated	\$ 13,900.00	Expended	\$ 12,344.52	Appropriated	\$ 19,000.00	Proposed	\$ 22,000.00	\$ 3,000.00 13.64%
Dam Maintenance/Repair	\$	1,200.00	\$	60.00	\$	1,200.00	\$ 1,200.00	\$ -	0.00%
	Appropriated	\$ 1,200.00	Expended	\$ 60.00	Appropriated	\$ 1,200.00	Proposed	\$ 1,200.00	\$ - 0.00%
Cemetery	\$	13,234.19	\$	10,544.00	\$	15,250.00	\$ 18,500.00	\$ 3,250.00	17.57%
	Appropriated	\$ 13,234.19	Expended	\$ 10,544.00	Appropriated	\$ 15,250.00	Proposed	\$ 18,500.00	\$ 3,250.00 17.57%
Transfer Station Attendants	\$	16,407.00	\$	16,201.19	\$	16,607.00	\$ 17,663.00	\$ 1,056.00	5.98%
Board of Health Stipends	\$	4,938.00	\$	4,938.00	\$	4,938.00	\$ 4,938.00	\$ -	0.00%
Board of Health Clerk Wage	\$	13,036.00	\$	12,766.00	\$	12,880.00	\$ 13,364.00	\$ 484.00	3.62%
Town Nurse Wages	\$	44,000.00	\$	42,624.30	\$	43,997.00	\$ 52,391.00	\$ 8,394.00	16.02%
BOH Clerk Required Training	\$	-	\$	-	\$	-	\$ 514.00	\$ 514.00	100.00%
Transfer Station Attendant Req. Trainir	\$	-	\$	-	\$	-	\$ 425.00	\$ 425.00	100.00%
Physician Stipend	\$	500.00	\$	500.00	\$	500.00	\$ 500.00	\$ -	0.00%
Snow Removal Hours	\$	500.00	\$	-	\$	500.00	\$ 500.00	\$ -	0.00%
Hazardous Waste Collection	\$	500.00	\$	-	\$	500.00	\$ 500.00	\$ -	0.00%
FCSWMD Assessment	\$	8,323.00	\$	8,323.00	\$	8,417.00	\$ 8,846.00	\$ 429.00	4.85%
Mosquito Control District	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$ 5,000.00	\$ -	0.00%
Board of Health Operations	\$	13,461.20	\$	10,964.89	\$	13,500.00	\$ 13,500.00	\$ -	0.00%
Health Services Operations	\$	6,300.80	\$	6,300.80	\$	7,390.00	\$ 7,500.00	\$ 110.00	1.47%
Refuse Garden Operations	\$	34,509.00	\$	34,050.78	\$	35,050.00	\$ 37,503.00	\$ 2,453.00	6.54%
FRCOG Health Serv. Assess.	\$	5,521.00	\$	5,521.00	\$	5,797.00	\$ 5,797.00	\$ -	0.00%
	Appropriated	\$ 152,996.00	Expended	\$ 147,189.96	Appropriated	\$ 155,076.00	Proposed	\$ 168,941.00	\$ 13,865.00 8.21%
Council on Aging-Supplies	\$	3,800.00	\$	3,778.79	\$	3,800.00	\$ 8,000.00	\$ 4,200.00	52.50%
	Appropriated	\$ 3,800.00	Expended	\$ 3,778.79	Appropriated	\$ 3,800.00	Proposed	\$ 8,000.00	\$ 4,200.00 52.50%
Administrative Ops	\$	4,731.00	\$	4,730.22	\$	4,665.00	\$ 5,107.00	\$ 442.00	8.65%
Veteran's Benefits	\$	100.00	\$	-	\$	100.00	\$ 100.00	\$ -	0.00%
	Appropriated	\$ 4,831.00	Expended	\$ 4,730.22	Appropriated	\$ 4,765.00	Proposed	\$ 5,207.00	\$ 442.00 8.49%
		\$ 386,840.00		\$ 367,822.21		\$ 397,859.00		\$ 407,595.00	
		\$ 394,207.19		\$ 312,570.46		\$ 410,198.00		\$ 426,821.00	
		\$ 781,047.19		\$ 680,392.67		\$ 808,057.00		\$ 834,416.00	
Library Director	\$	28,590.00	\$	28,575.90	\$	29,776.00	\$ 30,899.00	\$ 1,123.00	3.63%
Library Staff Wages	\$	21,260.00	\$	19,539.53	\$	20,424.00	\$ 22,176.00	\$ 1,752.00	7.90%
Library Heat	\$	1,495.00	\$	1,491.10	\$	2,635.00	\$ 1,800.00	\$ (835.00)	-46.39%
Library Electricity	\$	6,196.25	\$	5,559.64	\$	2,800.00	\$ 3,500.00	\$ 700.00	20.00%
Library Ops & Maintenance	\$	16,629.34	\$	16,629.34	\$	20,053.00	\$ 20,050.00	\$ (3.00)	-0.01%
CWMARS Membership	\$	1,024.00	\$	1,024.00	\$	1,051.00	\$ 1,540.00	\$ 489.00	31.75%
	Appropriated	\$ 75,194.59	Expended	\$ 72,819.51	Appropriated	\$ 76,739.00	Proposed	\$ 79,965.00	\$ 3,226.00 4.03%

Account Name	FY23 Appropriated		FY23 Expended		FY24 Appropriated		FY25 Proposed		Prior Year \$ Change	Prior Year %Change
Summer Employment					\$ 25,000.00		\$ -		\$ (25,000.00)	
Park Manager Compensation	\$ 62,587.00		\$ 62,415.08		\$ 62,963.00		\$ 67,392.00		\$ 4,429.00	6.57%
Park Wages	\$ 74,706.00		\$ 66,685.11		\$ 49,340.00		\$ 72,612.00		\$ 23,272.00	32.05%
Operations & Maintenance	\$ 22,550.00		\$ 22,442.05		\$ 23,130.00		\$ 23,700.00		\$ 570.00	2.41%
	Appropriated	\$ 159,843.00	Expended	\$ 151,542.24	Appropriated	\$ 160,433.00	Proposed	\$ 163,704.00	\$ 3,271.00	2.00%
Gracy House Operations	\$ 1,500.00		\$ 1,419.83				\$ -		\$ -	
Beautification	\$ 632.41		\$ 632.41		\$ 500.00		\$ 1,500.00		\$ 1,000.00	66.67%
	Appropriated	\$ 2,132.41	Expended	\$ 2,052.24	Appropriated	\$ 500.00	Proposed	\$ 1,500.00	\$ 1,000.00	66.67%
		\$ 187,143.00		\$ 177,215.62		\$ 187,503.00		\$ 193,079.00		
		\$ 50,027.00		\$ 49,198.37		\$ 50,169.00		\$ 52,090.00		
		\$ 237,170.00		\$ 226,413.99		\$ 237,672.00		\$ 245,169.00		
Broadband-Principal	\$ 100,000.00		\$ 100,000.00		\$ 100,000.00		\$ 100,000.00		\$ -	0.00%
Road Paving Principal	\$ -		\$ -		\$ 120,000.00		\$ 370,000.00		\$ 250,000.00	67.57%
Road Paving Prin from Overlay Surplus	\$ -		\$ -		\$ 250,000.00		\$ -		\$ (250,000.00)	
	Appropriated	\$ 100,000.00	Expended	\$ 100,000.00	Appropriated	\$ 470,000.00	Proposed	\$ 470,000.00	\$ -	0.00%
m Debt										
Broadband Interest							\$ 7,117.00		\$ 7,117.00	100.00%
Interest on Indebtedness	\$ 3,200.00		\$ 2,991.67		\$ 68,343.00		\$ 52,665.00		\$ (15,678.00)	-29.77%
	Appropriated	\$ 3,200.00	Expended	\$ 2,991.67	Appropriated	\$ 68,343.00	Proposed	\$ 59,782.00	\$ (8,561.00)	-14.32%
School Choice Sending Tuition	\$ 26,964.00		\$ 24,717.00				\$ -		\$ -	
Charter School Sending Tuition	\$ 41,729.00		\$ 36,749.00				\$ -		\$ -	
Air Pollution District	\$ 541.00		\$ 541.00				\$ -		\$ -	
RMV Marking Surchg	\$ 360.00		\$ 250.00				\$ -		\$ -	
Reg Transit Authority and Permits	\$ 847.00		\$ 847.00				\$ -		\$ -	
	Appropriated	\$ 70,441.00	Expended	\$ 63,104.00	Appropriated	\$ -	Proposed	\$ -	\$ -	
FRCOG Regional Services	\$ 23,727.00		\$ 23,727.00		\$ 23,750.00		\$ 22,607.00		\$ (1,143.00)	-5.06%
FRCOG Statutory Assess.	\$ 1,380.00		\$ 1,380.00		\$ 1,381.00		\$ 1,314.00		\$ (67.00)	-5.10%
FC Emergency Comm.	\$ 1,432.00		\$ 1,432.03		\$ 1,442.00		\$ 1,392.00		\$ (50.00)	-3.59%
FRCOG REPC	\$ 150.00		\$ 150.00		\$ 150.00		\$ 150.00		\$ -	0.00%
FCCIP Inspection Program	\$ 4,600.00		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00		\$ -	0.00%
FRCOG Purchasing	\$ 1,043.00		\$ 570.00		\$ 1,100.00		\$ 1,100.00		\$ -	0.00%
	Appropriated	\$ 32,332.00	Expended	\$ 31,859.03	Appropriated	\$ 32,423.00	Proposed	\$ 31,163.00	\$ (1,260.00)	-4.04%
irement										
Pension and Insurance Extra Spending	\$ 25,000.00		\$ -						\$ -	
Franklin County Retirement	\$ 160,749.00		\$ 160,749.00		\$ 177,380.00		\$ 197,039.00		\$ 19,659.00	9.98%
	Appropriated	\$ 185,749.00	Expended	\$ 160,749.00	Appropriated	\$ 177,380.00	Proposed	\$ 197,039.00	\$ 19,659.00	9.98%
rance										
Unemployment Insurance	\$ 20,000.00		\$ -		\$ 20,000.00		\$ 20,000.00		\$ -	0.00%
	Appropriated	\$ 20,000.00	Expended	\$ -	Appropriated	\$ 20,000.00	Proposed	\$ 20,000.00	\$ -	0.00%
vices Benefits										
Group Health/Dental/Life Ins.	\$ 620,000.00		\$ 543,393.54		\$ 623,000.00		\$ 700,000.00		\$ 77,000.00	11.00%
	Appropriated	\$ 620,000.00	Expended	\$ 543,393.54	Appropriated	\$ 623,000.00	Proposed	\$ 700,000.00	\$ 77,000.00	11.00%
FICA/Medicare Tax					\$ 27,000.00		\$ 27,000.00		\$ -	0.00%
Sick Leave	\$ 29,015.81		\$ 29,015.81		\$ 5,000.00		\$ -		\$ (5,000.00)	
	Appropriated	\$ 29,015.81	Expended	\$ 29,015.81	Appropriated	\$ 32,000.00	Proposed	\$ 27,000.00	\$ (5,000.00)	-18.52%
Transfer to Other Fund	\$ 217,242.00		\$ 217,242.00		\$ -		\$ -		\$ -	
	Appropriated	\$ 217,242.00	Expended	\$ 217,242.00	Appropriated	\$ -	Proposed	\$ -	\$ -	
	Total	\$ 4,653,513.00	Total	\$ 4,351,361.54	Total	\$ 4,997,473.00	Total	\$ 5,294,809.00	\$ 297,336.00	5.62%





**FY 2025  
Rowe Budget Worksheet**

3rd  
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		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes	SOA
248	Total Projected Budget	\$ 1,765,463.00		\$ 1,824,360.02	58,897.02			3.34%
249	Mohawk Tuition	\$ 400,380.00		\$ 319,970.00	-80,410.00			-20.08%
250	Mohawk Transportation	\$ 38,415.00		\$ 122,801.00	84,386.00			219.67%
251	Mohawk Late Bus	\$ 19,650.00		\$ 20,000.00	350.00			1.78%
252	Franklin/MCCann Tech Tuition	\$ 148,450.00		\$ 149,858.00	1,408.00			0.95%
253	NBSU	\$ 144,591.73		\$ 142,764.18	-1,827.56			-1.26%
254	Rowe Elementary Transportation	\$ 38,415.00		\$ 48,801.00	10,386.00			27.04%
255	Net Rowe PREK - 6 Budget	\$ 975,561.27		\$ 1,020,165.84	44,604.57			4.57%



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**FY 2025  
Rowe Budget Worksheet**

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		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
31	Total 1410 · Business Admin	18,225.12	10,952.83	15,676.65	-2,548.47	-13.98%	
32							
33	2110 · Supervisory - Special Education						
34	2110111 · Admin of Special Education	21,321.00	13,424.39	18,300.53	-3,020.48	-14.17%	
35	2110112 · Secretary	7,332.40	4,495.04	6,648.05	-684.36	-9.33%	
36	2110114 · Contracted services	700.00	733.79	3,360.00	2,660.00	380.00%	
37	2110115 · Supplies	265.00	76.89	150.00	-115.00	-43.40%	
38	2110116 · Other-	450.00	48.06	563.00	113.00	25.11%	
39	2110A116	700.00	595.19		-700.00	-100.00%	moved to other
40	211A116 · Travel	215.00	116.48		-215.00	-100.00%	moved to other
41	Total 2110 · Supervisory - Special Education	30,983.40	19,489.84	29,021.57	-1,961.83	-6.33%	
42							
43	2200 · School/Building Leadership						
44	2210 · School Leadership						
45	2210111 · Principal	103,041.13	68,694.12	106,132.00	3,090.87	3.00%	
46	2210112 · Principal's Secretary	44,887.78	28,262.67	46,566.59	1,678.80	3.74%	
47	Secretary School Com Stipend						
48	2210114 · Principal PD and Dues	1,500.00	795.00	1,500.00	0.00	0.00%	
49	2210115 · Principal's Supplies/contracts	1,500.00	1,189.61	1,500.00	0.00	0.00%	
50	2210116 · Principal's Other	1,000.00	693.31	1,000.00	0.00	0.00%	
51	221011A · Principal's Travel	0.00	0.00	0.00	0.00	0.00%	moved to sal ba
52	Total 2210 · School Leadership	151,928.91	99,634.71	156,698.59	4,769.67	3.14%	
53							
54	2250 · Building Technology						
55	2250115 · Supplies	1,000.00	207.74	1,000.00	0.00	0.00%	
56	2250116 · Other- /Internet	5,100.00	4,303.96	0.00	-5,100.00	-100.00%	moved to distric
57	Total 2250 · Principal's Technology	6,100.00	4,511.70	1,000.00	-5,100.00	-83.61%	
58							
59	Total 2200 · School/Building Leadership	158,028.91	104,146.41	157,698.59	-330.33	-0.21%	
60							
61	2300 · Instruction - Teaching Services						
62	2305 · Teachers - Classroom						
63	2305111 · Professional Salaries	475,917.33	268,045.05	497,541.60	21,624.27	4.54%	contract



FY 2025  
Rowe Budget Worksheet

64	Total 2305 · Teachers - Classroom	475,917.33	268,045.05	497,541.60	21,624.27	4.54%			
65									
66	2310 · Teachers - Special Education								
67	2310111 · Professional Salaries	78,938.33	40,930.82	87,050.00	8,111.68	10.28%	M+30, 18		
68	Total 2310 · Teachers - Special Education	78,938.33	40,930.82	87,050.00	8,111.68	10.28%			
69									
70	2320 · Medical Therapeutic Services								
71	2320111 · Speech/PT/OT Salaries	83,292.34	37,918.06	76,550.75	-6,741.59	-8.09%			
72	2320114 · Contracted Services	15,000.00	4,816.25	10,000.00	-5,000.00	-33.33%	BCBA/Perkins		
73	Total 2320 · Medical Therapeutic Services	98,292.34	42,734.31	86,550.75	-11,741.59	-11.95%			
74									
75	2325 · Substitutes								
76	2325113 · Teacher Sub Salaries	8,000.00	2,014.55	4,000.00	-4,000.00	-50.00%			
77	232511A · Aid Sub Salaries	1,500.00	100.00	1,000.00	-500.00	-33.33%			
78	Total 2325 · Substitutes	9,500.00	2,114.55	5,000.00	-4,500.00	-47.37%			
79									
80	2330 · Teacher Aides								
81	2330113 · Salaries	99,762.17	42,213.84	152,882.27	53,120.10	53.25%			
82	Total 2330 · Teacher Aides	99,762.17	42,213.84	152,882.27	53,120.10	53.25%			
83									
84	Total 2300 · Instruction - Teaching Services	762,410.16	396,038.57	829,024.62	66,614.46	8.74%			
85									
86	2340 · Library								
87	2340113 · Librarian Salary	8,538.66	5,218.40	8,858.01	319.35	3.74%			
88	2340114 · Library Technology	1,000.00	1,099.06	1,000.00	0.00	0.00%			
89	2340115 · Library Supplies	1,500.00		1,500.00	0.00	0.00%			
90	Total 2340 · Library	11,038.66	6,317.46	11,358.01	319.35	2.89%			
91									
92	2350 · Professional Development								
93									
94	2351 · Prof Development Principal								
95	2351116 · Other expenses	0.00	0.00	0.00	0.00				
96	Total 2351 · Prof Development Principal	0.00	0.00	0.00	0.00				

# FY 2025 Rowe Budget Worksheet

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		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
97							
98	Total 2350 · Professional Development	0.00	0.00	0.00	0.00		
99							
100	2357 · Prof Development Expenses						
101	2357115 · Supplies	300.00		300.00	0.00	0.00%	
102	2357116 · Other	3,250.00	1,461.35	3,250.00	0.00	0.00%	
103	Total 2357 · Prof Development Expenses	3,550.00	1,461.35	3,550.00	0.00	0.00%	
104							
105	2400 · Instructional Materials & Equip						
106	2410 · Texts and related materials	2,500.00	3,904.54	15,000.00	12,500.00	500.00%	
107	2415 · PBL Supplies	2,000.00	721.60	2,000.00	0.00	0.00%	
108	2430115 · General Classroom Supplies/ Reg	6,500.00	5,018.28	6,500.00	0.00	0.00%	
109	2430115 · Class Room Supplies Sped	1,000.00	189.23	1,000.00	0.00	0.00%	
110							
111	2451 · Instructional Tech						
112	2451112 · Instructional Tech Stipend	0.00	0.00	0.00	0.00		
113	2451113 Instruction Tech Salary	0.00	0.00	0.00	0.00		
114	2451114 · Internet	0.00	450.00	0.00	0.00		
115	2451115 · Instruction Tech Supplies	300.00	924.75	4,200.00	3,900.00	1300.00%	Chrmbs/laptop
116	2451116 · Instructional Tech other/Subscriptions	1,000.00	97.30	4,856.00	3,856.00	385.60%	curr. Subscript
117	Total 2451 · Instructional Tech	1,300.00	1,472.05	9,056.00	7,756.00	596.62%	
118	2453 · Instructional Materials & Equip - Other	0.00	0.00	500.00	500.00		
119	Total 2400 · Instructional Materials & Equip	13,300.00	11,305.70	34,056.00	20,756.00	156.06%	
120							
121	2440 · Instructional Service, Other						
122	2440113 · Instructional Field Trip Transp	4,500.00	3,037.60	4,500.00	0.00	0.00%	
123	2440115 Instructional Summer Tutoring	0.00	0.00	0.00	0.00		
124	2440116 · Instructional Field Trip Other	10,500.00	2,032.04	10,500.00	0.00	0.00%	
125	Total 2440 · Instructional Service, Other	15,000.00	5,069.64	15,000.00	0.00	0.00%	
126							
127	2700 · Guidance Counseling and Testing						
128	2710 · Guidance						
129	2710111 · Salaries	17,093.65	949.65	17,435.72	341.88	2.00%	



FY 2025  
Rowe Budget Worksheet

		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
130	2710115 · Supplies	0.00	0.00	0.00	0.00		
131	Total 2710 · Guidance	17,093.85	949.65	17,435.72	341.88	2.00%	
132	Total 2700 · Guidance Counseling and Testing	17,093.85	949.65	17,435.72	341.88	2.00%	
133							
134	2800 Physiological Services						
135	2800114 Contracted Services/Salaries	3,600.00	5,100.00	13,000.00	9,400.00	261.11%	10 tests
136							
137							
138	3200 · Health Program						
139	3200111 · School Nurse	50,549.93	26,339.60	52,697.55	2,147.63	4.25%	
140	3200112 · Contracted Physician	650.00	0.00	650.00	0.00	0.00%	
141	3200115 · Supplies	1,500.00	2,704.43	3,000.00	1,500.00	100.00%	
142	3200116 · Health Technology	560.00	557.00	600.00	40.00	7.14%	
143	Total 3200 · Health Program	53,259.93	29,601.03	56,947.55	3,687.63	6.92%	
144							
145	3300 · TRANSPORTATION						
146	3300113 · Transportation/ Late Bus	19,650.00	14,358.20	20,000.00	350.00	1.78%	
147	3300114 · Bus Contracts - Elementary	38,415.00	23,203.99	48,801.00	10,386.00	27.04%	
148	330A114 · Bus Contracts - Mohawk/Tech	38,415.00	23,047.74	122,801.00	84,386.00	219.67%	
149	Total 3300 · TRANSPORTATION	96,480.00	60,609.93	191,602.00	95,122.00	98.59%	
150							
151	3400 · Food Services						
152	3400114 · Staff	48,955.51	29,443.78	35,783.72	-13,171.79	-26.91%	
153	3400115 · Food Supplies	4,000.00		4,000.00	0.00	0.00%	
154	3400116 · Cafeteria Non-Food Supplies	500.00	92.55	500.00	0.00	0.00%	
155	Total 3400 · Food Services	53,455.51	29,536.33	40,283.72	-13,171.79	-24.64%	
156							
157	3520 · Other Student Activities						
158	3520111 · Professional Salaries	0.00	0.00	0.00	0.00		
159	Total 3520 · Other Student Activities	0.00	0.00	0.00	0.00		
160							
161	4000 · Operation and Maint of Plant						
162							

# FY 2025 Rowe Budget Worksheet

3rd  
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		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
163	4110 • Custodial Services						
164	4110113 • Salaries	46,072.52	30,256.92	47,795.63	1,723.11	3.74%	
165	4110114 • Summer Custodian Salaries	0.00	0.00	0.00	0.00		
166	4110115 • Supplies	5,000.00	5,598.46	6,000.00	1,000.00	20.00%	based on exp
167	4110116 • Travel	1,000.00	604.95	1,000.00	0.00	0.00%	
168	Total 4110 • Custodial Services	52,072.52	36,460.33	54,795.63	2,723.11	5.23%	
169							
170	4120 • Fuel						
171	4120116 • Appropriation	13,000.00	4,537.14	13,000.00	0.00	0.00%	
172	Total 4120 • Fuel	13,000.00	4,537.14	13,000.00	0.00	0.00%	
173							
174	4130 • Utilities						
175	4130116 • Telephone	7,000.00	6,623.36	7,100.00	100.00	1.43%	
176	413A116 • Electricity	30,000.00	13,873.18	30,000.00	0.00	0.00%	
177	Total 4130 • Utilities	37,000.00	20,496.54	37,100.00	100.00	0.27%	
178							
179	4210 • Maintenance of Grounds						
180	4210116 • Appropriation	2,000.00	2,047.00	2,000.00	0.00	0.00%	
181	Total 4210 • Maintenance of Grounds	2,000.00	2,047.00	2,000.00	0.00	0.00%	
182							
183	4220 • Maintenance of Buildings						
184	4220115 • HVAC Maintenance Contract	4,893.00	3,621.00	6,521.00	1,628.00	33.27%	
185	4220116 • Other/ Furnishings	3,000.00	2,058.00	3,000.00	0.00	0.00%	
186	4220117 • Maint. of Bldg/Inspections	4,500.00	5,866.15	4,500.00	0.00	0.00%	
187	Total 4220 • Maintenance of Buildings	12,393.00	11,545.15	14,021.00	1,628.00	13.14%	
188							
189	4225 • Building Security Systems						
190	4225114 • Contracted Services	3,220.00	342.00	3,220.00	0.00	0.00%	
191	Total 4225 • Building Security Systems	3,220.00	342.00	3,220.00	0.00	0.00%	
192							
193	4230 • Maintenance of Equipment						
194	4230116 • Local	3,000.00	0.00	1,500.00	-1,500.00	-50.00%	
195	423A116 • Union	900.00	0.00	900.00	0.00	0.00%	



FY 2025  
Rowe Budget Worksheet

		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
196	4230 Other				0.00		
197	Total 4230 · Maintenance of Equipment	3,900.00	0.00	2,400.00	-1,500.00	-38.46%	
198							
199	Total 4000 · Operation and Maint of Plant	123,585.52	75,428.16	126,536.63	2,951.11	2.39%	
200							
201							
202	4450 Technology Infrastructure Maint/supp						
203	4450-114 Contracted services/Internet			1,080.00	1,080.00		moved internet
204	Total 4450			1,080.00	1,080.00		
205							
206	5150 · Employee Separation Cost						
207	5150110 · Separation Benefits	0.00	0.00	0.00	0.00		
208	Total 5150 · Employee Separation Cost	0.00	0.00	0.00	0.00		
209							
210	5200 · Employee Benefits						
211	5200116 · Medical -Union	23,671.15	13,967.62	24,191.92	520.77	2.20%	
212	Total 5200 · Employee Benefits	23,671.15	13,967.62	24,191.92	520.77	2.20%	
213							
214	5250 Employee Servance/Payout	0.00	0.00	0.00	0.00		
215							
216	5260 · Insurance						
217	5260116 · School Building Liability - Union	720.00	837.90	820.00	100.00	13.89%	
218	Total 5260 · Insurance	720.00	837.90	820.00	100.00	13.89%	
219							
220	5300 · Equipment Leases						
221	5300111 · Copier Leases	5,000.00	1,537.20	2,500.00	-2,500.00	-50.00%	
222	5300112 · Union Copiers	265.00	0.00	265.00	0.00	0.00%	
223	Total 5300 · Equipment Leases	5,265.00	1,537.20	2,765.00	-2,500.00	-47.48%	
224							
225	5350 · Rental - Union Office						
226	5350116 · Appropriation	6,415.00	4,093.70	6,415.00	0.00	0.00% 8% CAM	
227	5350 · Rental - Union Office - Other	0.00	0.00	0.00	0.00		
228	Total 5350 · Rental - Union Office	6,415.00	4,093.70	6,415.00	0.00	0.00%	

**FY 2025  
Rowe Budget Worksheet**

3rd  
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		FY 24 Budget	FY 24 YTD	FY 25 Budget	Increase(decrease)	Percent	Notes
229							
230	7300 · Improvement of Equipment						
231	General - Union	255.00	0.00	255.00	0.00	0.00%	
232	Total 7300 · Improvement of Equipment	255.00	0.00	255.00	0.00	0.00%	
233							
234	7400 · Replacement of Equipment						
235	740A116 · Appropriation - Union	255.00	0.00	255.00	0.00	0.00%	
236	Total 7400 · Replacement of Equipment	255.00	0.00	255.00	0.00	0.00%	
237							
238	9100 · Tuition						
239	9100.6A · Mohawk Trail Regl	400,380.00	185,513.00	319,970.00	-80,410.00	-20.08%	14 students
240	9100.6B · Franklin Tech/McCann	148,450.00	10,060.50	149,858.00	1,408.00	0.95%	7 students
241	9100.6C Special Education		0.00		0.00		
242	Total 9100 · Tuition	548,830.00	195,573.50	469,828.00	-79,002.00	-14.39%	
243		2,013,619.27	1,002,689.94	2,117,060.02	103,440.75	5.14%	
244	Funding from School Choice	-193,348.27		-200,000.00	-6,651.73	3.44%	
245	Grants	-54,808.00		-92,700.00	-37,892.00	69.14%	
246		1,765,463.00		1,824,360.02	58,897.02	3.34%	





**Town of Rowe**

P.O. Box 462

Rowe, MA 01367

PRSR STD  
ECRWSS  
U.S.POSTAGE  
**PAID**  
EDDM Retail

**LOCAL POSTAL  
CUSTOMER**