

Filter by: Account Number:

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

Parameters: Fiscal Year: 2026

Start Date: 7/1/2025

end: 06/18/2026

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	-10,500.00	5,500.00	65.63
Total Group 2: Segment 2: Department		34,705.14	-15,869.97	18,835.17	45.73
Group 2: Segment 2: Department		122 - Select Board			
01-122-5100-00000	Selectboard-Salaries	5,928.00	-5,434.00	494.00	91.67
01-122-5700-29187	Tunnel Rd/Deerfield River RR Bridge supplies & Prop Appraisal	0.00	555.53	555.53	0.00
Total Group 2: Segment 2: Department		5,928.00	-4,878.47	1,049.53	82.30
Group 2: Segment 2: Department		123 - Admin			
01-123-5100-00000	Admin-Salaries	39,248.77	-33,635.02	5,613.75	85.70
Total Group 2: Segment 2: Department		39,248.77	-33,635.02	5,613.75	85.70
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	-69,185.58	3,206.12	95.57
01-124-5210-00000	Fuel	8,000.00	-5,041.95	2,958.05	63.02
01-124-5211-00000	Electricity	8,000.00	-9,445.53	-1,445.53	118.07
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	-2,442.22	11,557.78	17.44
01-124-5401-00000	Town Admin. Education Dues Expenses	2,750.00	-2,539.54	210.46	92.35
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	-883.84	1,616.16	35.35
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	-20,522.63	-22.63	100.11
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	-186,179.04	33,710.74	84.67
Group 2: Segment 2: Department		125 - Goal Post			
01-125-5100-00000	Goal Post-Salaries	7,223.18	-7,251.20	-28.02	100.39
01-125-5400-00000	Goal Post-Supplies	0.00	0.00	0.00	0.00

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-125-5701-00000	Goal Post Operations	2,500.00	-1,218.33	1,281.67	48.73
Total Group 2: Segment 2: Department	125 - Goal Post	9,723.18	-8,469.53	1,253.65	87.11
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	-29,711.92	1,434.29	95.39
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	-35,189.09	8,377.12	80.77
Group 2: Segment 2: Department	141 - Assessor				
01-141-5100-00000	Assessor-Salaries	5,354.00	-5,354.04	-0.04	100.00
01-141-5102-00000	Assessors Admin Assistant	13,930.96	-13,395.00	535.96	96.15
01-141-5701-00000	Assessors Operations	38,000.00	-38,237.60	-237.60	100.63
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	-56,986.64	3,798.32	93.75
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	-56,750.90	10,970.36	83.80
01-145-5200-00000	Treasurer-Contractual Services	0.00	0.00	0.00	0.00
01-145-5701-00000	Treasurer Operations	20,250.00	-21,340.86	-1,090.86	105.39
Total Group 2: Segment 2: Department	145 - Treasurer	87,971.26	-78,091.76	9,879.50	88.77
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	-21,881.00	-381.00	101.77
01-150-5400-00000	IT-Supplies	6,000.00	-699.90	5,300.10	11.67

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Town of Rowe

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Account Number	Name	Allocated	Net Activity	Ending	% Var.
01-150-5701-00000	IT Hardware/Software	0.00	0.00	0.00	0.00
Total Group 2: Segment 2: Department	150 - IT	29,284.00	-24,364.90	4,919.10	83.20
Group 2: Segment 2: Department	151 - Legal				
01-151-5100-00000	Legal-Salaries	25,000.00	-14,495.53	10,504.47	57.98
Total Group 2: Segment 2: Department	151 - Legal	25,000.00	-14,495.53	10,504.47	57.98
Group 2: Segment 2: Department	161 - Town Clerk				
01-161-5100-00000	Town Clerk-Salaries	13,835.00	-15,167.95	-1,332.95	109.63
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	-400.00	0.00	100.00
01-161-5167-00000	Election/Teller Expenses	1,970.00	-1,177.75	792.25	59.78
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	-17,404.53	2,105.47	89.21
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	-1,782.76	97.24	94.83
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	-1,782.76	97.24	94.83
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	-3,950.00	1,250.00	75.96
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	-4,192.00	4,308.00	49.32
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
01-190-5701-03220	ATM ART 19 5.11.26 Bridge Rehab	21,000.00	0.00	21,000.00	0.00
Total Group 2: Segment 2: Department	190 - Town Hall Special Article	36,000.00	0.00	36,000.00	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	-17,096.79	767.61	95.70
01-192-5103-00000	Maintenance Supervisor	13,565.10	-8,864.38	4,700.72	65.35
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	-13,808.76	1,191.24	92.06
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

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01-192-5701-00000	Custodian Expenses	0.00	-90.66	-90.66	0.00
Total Group 2: Segment 2: Department	192 - Town Hall	52,558.94	-39,981.29	12,577.65	76.07
Group 2: Segment 2: Department	210 - Police				
01-210-5100-00000	Public Safety Admin Assistant	29,286.61	-28,156.32	1,130.29	96.14
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	-44,675.86	-27,958.71	267.25
01-210-5124-00000	Constable	549.00	-549.00	0.00	100.00
01-210-5126-00000	Police Officer Training	8,000.00	-6,611.42	1,388.58	82.64
01-210-5701-00000	Police Operations	13,000.00	-8,073.96	4,926.04	62.11
Total Group 2: Segment 2: Department	210 - Police	102,259.64	-97,311.77	4,947.87	95.16
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	-12,058.26	93.43	99.23
01-220-5128-00000	Fire Chief Recruitment	0.00	3,475.00	3,475.00	0.00
01-220-5186-00000	FD/EMS Personnel Payroll	31,776.48	-34,264.27	-2,487.79	107.83
01-220-5210-00000	FD Heating Oil	8,000.00	-6,488.18	1,511.82	81.10
01-220-5211-00000	FD Electricity	1,100.00	-707.97	392.03	64.36
01-220-5240-00000	Generator Maintenance	0.00	0.00	0.00	0.00
01-220-5373-00000	Consultant	0.00	0.00	0.00	0.00
01-220-5401-00000	Emergency Medical Equipment	5,000.00	-3,771.10	1,228.90	75.42
01-220-5701-00000	FD General Operations	43,125.00	-29,213.63	13,911.37	67.74
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	-83,994.41	22,658.76	78.75
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	-14,694.36	0.00	100.00
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	-26,000.00	0.00	100.00
01-221-5701-03194	5.15.21 Art 19 Wilderness Rescue Equipment	4,500.00	0.00	4,500.00	0.00

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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	-78,575.86	53,484.54	59.50
Group 2: Segment 2: Department	291 - EMS				
01-291-5100-00000	EMS-Stipend	3,864.00	-966.00	2,898.00	25.00
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	-4,007.54	3,356.46	54.42
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	-964,307.54	4,475.28	99.54
01-300-5190-00000	School Committee Stipend	0.00	-2,605.39	-2,605.39	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	-688,945.04	156,540.96	81.49
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	-1,777,244.01	158,410.85	91.82
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	-18,198.90	11,801.10	60.66
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	-5,042.52	7,066.78	41.64
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				

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

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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				
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	-88,285.44	4,334.99	95.32
01-421-5119-00000	DPW Workers	248,428.19	-218,146.29	30,281.90	87.81
Total Group 2: Segment 2: Department	421 - unnamed	341,048.62	-306,431.73	34,616.89	89.85
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	-15,257.87	-8,427.87	223.39
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	-54,294.12	-10,354.12	123.56
01-422-5469-00000	Fuel for Vehicles	47,233.00	-27,836.24	19,396.76	58.93
01-422-5470-00000	Road Surface Maintenance	99,556.00	-76,424.32	23,131.68	76.77
01-422-5701-00000	DPW Operations	33,370.00	-27,687.50	5,682.50	82.97
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	-208,798.59	31,142.24	87.02
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	-95,262.32	-23,162.32	132.13
Total Group 2: Segment 2: Department	423 - Snow & Ice	72,100.00	-95,262.32	-23,162.32	132.13
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	-8,250.32	-250.32	103.13
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	-8,250.32	-250.32	103.13
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

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

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01-491-5701-00000	Cemetery	18,500.00	-8,337.50	10,162.50	45.07
Total Group 2: Segment 2: Department	491 - Cemeteries	21,087.50	-10,925.00	10,162.50	51.81
Group 2: Segment 2: Department	510 - BOH Special Article				
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	-18,829.81	-413.74	102.25
01-512-5141-00000	Board of Health Stipends	4,938.00	-4,938.00	0.00	100.00
01-512-5142-00000	Board of Health Clerk Wage	13,930.96	-13,595.93	335.03	97.60
01-512-5143-00000	Town Nurse Wages	54,644.05	-52,169.21	2,474.84	95.47
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	-8,513.26	4,986.74	63.06
01-512-5703-00000	Health Services Operations	7,500.00	-6,337.13	1,162.87	84.50
01-512-5708-00000	Refuse Garden Operations	41,870.00	-43,128.94	-1,258.94	103.01
01-512-5711-00000	BOH Clerk Required Training	1,213.00	-270.03	942.97	22.26
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	-164,739.32	14,016.73	92.16
Group 2: Segment 2: Department	541 - Council on Aging				
01-541-5400-00000	Council on Aging-Supplies	9,000.00	-8,795.00	205.00	97.72
Total Group 2: Segment 2: Department	541 - Council on Aging	9,000.00	-8,795.00	205.00	97.72
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	-30,856.08	1,365.62	95.76
01-610-5147-00000	Library Staff Wages	20,343.45	-18,922.77	1,420.68	93.02
01-610-5210-00000	Library Heat	1,800.00	-1,168.31	631.69	64.91
01-610-5211-00000	Library Electricity	3,500.00	-3,308.43	191.57	94.53
01-610-5701-00000	Library Ops & Maintenance	21,325.00	-20,370.21	954.79	95.52

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
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	-76,244.80	4,564.35	94.35
Group 2: Segment 2: Department	611 - Special Art Library				
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	-97,355.06	77,644.94	55.63
Total Group 2: Segment 2: Department	611 - Special Art Library	192,342.65	-109,697.71	82,644.94	57.03
Group 2: Segment 2: Department	630 - Recreation				
01-630-5120-00000	Summer Youth	68,020.00	-49,214.89	18,805.11	72.35
01-630-5149-00000	Park Manager Compensation	66,071.62	-63,926.31	2,145.31	96.75
01-630-5150-00000	Park Wages	0.00	-1,848.75	-1,848.75	0.00
01-630-5701-00000	Operations & Maintenance	22,760.00	-17,192.33	5,567.67	75.54
Total Group 2: Segment 2: Department	630 - Recreation	156,851.62	-132,182.28	24,669.34	84.27
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	-6,248.00	77.00	98.78
01-631-5400-84156	FY26 Art 2 10.27.25 Borate Treatment	10,000.00	-9,836.00	164.00	98.36
Total Group 2: Segment 2: Department	631 - Special Art Recreation	73,998.04	-16,084.00	57,914.04	21.74
Group 2: Segment 2: Department	634 - Gracy House				
01-634-5705-00000	Beautification	1,500.00	-1,102.65	397.35	73.51
Total Group 2: Segment 2: Department	634 - Gracy House	1,500.00	-1,102.65	397.35	73.51
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 as: **_***_****_*****

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

Account Number	Name	Allocated	Net Activity	Ending	% Var.
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
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.	960,000.00	-876,907.59	83,092.41	91.34
Total Group 2: Segment 2: Department	914 - MTRSD Shared Services Benefits	960,000.00	-876,907.59	83,092.41	91.34
Group 2: Segment 2: Department	916 - FICA/Medicare Tax				
01-916-5173-00000	FICA/Medicare Tax	32,000.00	-24,917.58	7,082.42	77.87
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	-24,917.58	7,082.42	77.87
Total Group 1: Segment 1: Fund	Code: 01 - General Fund	6,896,618.48	-5,153,432.52	1,743,185.96	74.72

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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: 7/1/2025 end: 06/18/2026

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: 7/1/2025 end: 06/18/2026

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: 7/1/2025 end: 06/18/2026

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: 7/1/2025 end: 06/18/2026

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	-5,766.38	-5,766.38	0.00
27-300-5400-28102	School Choice Expenses	0.00	-1,435.85	-1,435.85	0.00
27-300-5400-28103	School Lunch Expense	0.00	-5,499.49	-5,499.49	0.00
Total Group 2: Segment 2: Department	300 - School	0.00	-12,701.72	-12,701.72	n/a
Group 2: Segment 2: Department	512 - Board of Health				
27-512-5400-83139	Opioid Settlement	0.00	-11,345.01	-11,345.01	0.00
Total Group 2: Segment 2: Department	512 - Board of Health	0.00	-11,345.01	-11,345.01	n/a
Total Group 1: Segment 1: Fund	Code: 27 - Other Special Revenue	0.00	-24,046.73	-24,046.73	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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	-22,927.01	-22,927.01	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	-11,839.28	-11,839.28	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	-1,441.46	-1,441.46	0.00
28-300-5400-28103	School Lunch-Supplies	0.00	-24,595.15	-24,595.15	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
28-300-5400-28117	REAP Grant-Supplies	0.00	-1,008.57	-1,008.57	0.00
28-300-5400-28120	SPED Early Child 262-Supplies	0.00	-158.89	-158.89	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	-1,419.14	-1,419.14	0.00
Total Group 2: Segment 2: Department	300 - School	0.00	-92,383.60	-92,383.60	n/a
Total Group 1: Segment 1: Fund	Code: 28 - School Grants	0.00	-92,383.60	-92,383.60	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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	122 - Select Board	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	-14,285.00	-14,285.00	0.00
29-123-5700-29182	FY26 MVP Grant	0.00	-36,309.54	-36,309.54	0.00
29-123-5701-29186	Tunnel Rd. Land Grant	0.00	-307,444.00	-307,444.00	0.00
Total Group 2: Segment 2: Department	123 - Admin	0.00	-503,897.43	-503,897.43	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	-4,671.41	-4,671.41	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	500 - unnamed	0.00	-11,478.42	-11,478.42	n/a
Group 2: Segment 2: Department	541 - Council on Aging				
29-541-5700-29113	Council on aging expenses	0.00	-2,132.52	-2,132.52	0.00
29-541-5800-29113	Council on Aging Expenses	0.00	-448.14	-448.14	0.00
Total Group 2: Segment 2: Department	541 - Council on Aging	0.00	-2,580.66	-2,580.66	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	630 - Recreation	0.00	-851.90	-851.90	n/a
Total Group 1: Segment 1: Fund	Code: 29 - Grants and Donations	0.00	-737,735.60	-737,735.60	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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		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		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		40,000.00	-33,600.00	6,400.00	84.00
Total Group 1: Segment 1: Fund		194,851.38	-47,674.00	147,177.38	24.47

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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	-11,250.00	1,750.00	86.54
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	-16,000.00	0.00	100.00
Total Group 1: Segment 1: Fund	Code: 50 - Rowe Broadband MLP	16,000.00	-16,000.00	0.00	100.00

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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	-63,962.98	-63,962.98	0.00
88-145-5401-88001	State Tax Exp	0.00	-45,951.01	-45,951.01	0.00
88-145-5401-88002	County Retirement Exp	0.00	-41,851.36	-41,851.36	0.00
88-145-5401-88003	Retiree Health Insurance Exp	0.00	-11,449.12	-11,449.12	0.00
88-145-5401-88004	Blue 20/20 Exp	0.00	-398.35	-398.35	0.00
88-145-5401-88006	Medicare Exp	0.00	-14,240.14	-14,240.14	0.00
88-145-5401-88007	Obra Exp	0.00	-17,098.34	-17,098.34	0.00
88-145-5401-88008	Life Insurance Exp	0.00	-123.81	-123.81	0.00
88-145-5401-88009	Dental Insurance Exp	0.00	-2,148.93	-2,148.93	0.00
88-145-5401-88010	Disability Exp	0.00	-113.64	-113.64	0.00
88-145-5401-88011	Health Insurance Exp	0.00	-54,634.18	-54,634.18	0.00
88-145-5401-88012	Optional Life Ins Exp	0.00	-1,225.26	-1,225.26	0.00
88-145-5401-88013	MTRS Exp	0.00	-36,153.96	-36,153.96	0.00
88-145-5401-88014	Aflac Ins Exp	0.00	-512.88	-512.88	0.00
88-145-5401-88015	457 Withholdings Exp	0.00	-4,620.00	-4,620.00	0.00
88-145-5401-88016	Union Dues Exp	0.00	-3,858.21	-3,858.21	0.00
88-145-5401-88017	403B Withholdings Exp	0.00	-19,870.00	-19,870.00	0.00
Total Group 2: Segment 2: Department	145 - Treasurer	0.00	-318,212.17	-318,212.17	n/a
Total Group 1: Segment 1: Fund	Code: 88 - Payroll Withholdings	0.00	-318,212.17	-318,212.17	n/a

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

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	-16,410.76	-16,410.76	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	-52,186.81	-52,186.81	0.00
89-300-5701-28149	Florida Pass Through	0.00	-26,436.40	-26,436.40	0.00
89-300-5701-28150	Savoy Pass Through	0.00	-18,774.46	-18,774.46	0.00
89-300-5701-28151	Monroe Pass Through	0.00	-2,592.73	-2,592.73	0.00
Total Group 2: Segment 2: Department		0.00	-122,201.16	-122,201.16	n/a
Total Group 1: Segment 1: Fund		0.00	-136,201.16	-136,201.16	n/a
	Code: 89 - Agency				

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

Parameters: Fiscal Year: 2026 Start Date: 7/1/2025 end: 06/18/2026

Town of Rowe

Ledger History - Allocated Summary - Expenditure Ledger

<u>Account Number</u>	<u>Name</u>	<u>Allocated</u>	<u>Net Activity</u>	<u>Ending</u>	<u>% Var.</u>
	270 Account(s) totaling:	7,107,469.86	-6,545,805.84	561,664.02	92.10