

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 1 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
<b>INCOME USED FOR OPERATIONS</b>			
PROPERTY TAX	31,160,990.96	34,779,959.00	11.61%
STATE AID	517,077.00	527,784.00	2.07%
STATE AID - SCHOOL BUILDING ASSISTANCE	0.00	0.00	0.00%
LOCAL RECEIPTS	1,617,669.00	1,691,600.00	4.57%
TRANSFER FROM OTHER FUNDS	205,215.00	200,930.00	-2.09%
FREE CASH	0.00	0.00	0.00%
STABILIZATION FUND	0.00	0.00	0.00%
OVERLAY SURPLUS FUNDS	0.00	0.00	0.00%
CARRYOVER ARTICLES	0.00	0.00	0.00%
<b>INCOME USED FOR CAPITAL OUTLAYS</b>			
PROPERTY TAX			0.00%
FREE CASH FOR OPEB	235,000.00	235,000.00	0.00%
FREE CASH - FOR CAPITAL ARTICLES	823,500.00	583,298.00	-29.17%
FREE CASH - FOR OPIOIDS	0.00	10,000.00	100.00%
OVERLAY SURPLUS FUNDS FOR CAPITAL ARTICLES	0.00		0.00%
FREE CASH FOR STABILIZATION	275,000.00	275,000.00	0.00%
CARRYOVER ARTICLES	0.00		0.00%
BORROW	0.00		0.00%
<b>TOTAL INCOME</b>	34,834,451.96	38,303,571.00	9.96%

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	BUDGET	BUDGET	PRIOR YR
<b>EXPENDITURES</b>			
GENERAL MUNICIPAL BUDGET TOTAL	8,563,539.00	9,303,366.00	8.64%
NASHOBA REG SCH DIST ASSESSMENT	18,535,962.00	19,059,502.00	2.82%
MINUTEMAN VOC TECH ASSESSMENT	2,145,103.00	2,574,524.00	20.02%
DEBT SERVICE	2,164,020.00	2,173,737.00	0.45%
SPECIAL ARTICLES- RAISE & APPROPRIATE	474,100.00	763,733.00	61.09%
SPECIAL ARTICLES - APPROPRIATE & TRANSFER	715,215.00	715,730.00	0.07%
CAPITAL ARTICLES	823,500.00	583,298.00	-29.17%
TAX RECAP ITEMS	1,413,012.96	1,496,549.90	5.91%
<b>TOTAL EXPENDITURES</b>	<b>34,834,451.96</b>	<b>36,670,439.90</b>	<b>5.27%</b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>1,633,131.10</b>	<b>100.00%</b>

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			%
	FY 2023 VOTED BUDGET	FY 2024 VOTED BUDGET	CHANGE OVER PRIOR YR
<b>PROPERTY TAX REVENUES</b>			
PROP 2 1/2 LEVY LIMIT	29,894,404.00	31,011,216.00	3.74%
AMENDED NEW GROWTH	17,997.00	0.00	-100.00%
2.5% INCREASE	747,810.00	775,280.00	3.67%
NEW GROWTH	351,005.00	250,000.00	-28.78%
<b>OVERRIDE</b>	0.00		0.00%
<b>PROP 2 1/2 LEVY LIMIT</b>	31,011,216.00	32,036,496.00	3.31%
ADD: DEBT EXCLUSIONS	1,912,942.00	1,931,676.00	0.98%
DEBT EXCLUSION - NRSD/MINUTEMAN	590,713.00	811,787.00	37.42%
<b>MAXIMUM ALLOWABLE</b>	33,514,871.00	34,779,959.00	3.77%
DEDUCT: UNUSED LEVY CAPACITY	(2,353,880.04)		-100.00%
<b>TAX LEVY RAISED</b>	31,160,990.96	34,779,959.00	11.61%
<b>PROPERTY TAX USED FOR CAPITAL OUTLAY</b>	0.00	0.00	0.00%
<b>PROPERTY TAX USED FOR OPERATIONS</b>	31,160,990.96	34,779,959.00	11.61%

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	BUDGET	BUDGET	PRIOR YR
<b>STATE AID</b>			
LOSS TAXES - STATE OWNED LAND	0.00		0.00%
LOSS TAXES - VETS, BLIND, SURVIVING SPOUSE & ELDER	11,683.00	10,197.00	-12.72%
CHAPTER 70	0.00		0.00%
UNRESTRICTED GENERAL GOVERNMENT AID	487,654.00	497,407.00	2.00%
ADDITIONAL LOCAL AID	0.00		0.00%
STATE AID HIGHWAY FUND CH. 81	0.00		0.00%
MUNICIPAL STABILIZATION AID	0.00		0.00%
VETERANS BENEFITS	17,740.00	20,180.00	13.75%
PUBLIC LIBRARIES	14,928.00	16,331.00	9.40%
<b>GROSS STATE AID</b>	532,005.00	544,115.00	2.28%
DEDUCT: CHERRY SHEET OFFSETS	(14,928.00)	(16,331.00)	9.40%
<b>NET STATE AID</b>	517,077.00	527,784.00	2.07%

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	BUDGET	BUDGET	PRIOR YR
STATE AID -SCHOOL BUILDING ASSISTANCE	0.00	0.00	0.00%
LOCAL RECEIPTS			
MOTOR VEHICLE EXCISE REV	1,030,869.00	1,100,000.00	6.71%
OTHER EXCISE	2,500.00	2,500.00	0.00%
PENALTY & INT ON TAX & EXCISE	45,000.00	45,000.00	0.00%
PAYMENT IN LIEU OF TAXES	100,000.00	105,000.00	5.00%
CHARGES FOR SERVICES - AMBULANCE FEES	185,000.00	190,000.00	2.70%
FEES	85,000.00	85,000.00	0.00%
RENTALS	200.00	200.00	0.00%
DEPT REVENUE - LIBRARY	100.00	0.00	-100.00%
DEPT REVENUE - CEMETERY	7,500.00	8,000.00	6.67%
DEPT REVENUE - OTHER	500.00	500.00	0.00%
LICENSES AND PERMITS	125,000.00	130,000.00	4.00%
FINES	3,900.00	3,900.00	0.00%
INTEREST ON EARNINGS	11,000.00	11,500.00	4.55%
SUPPLEMENTAL TAXES	0.00	0.00	0.00%
ROLLBACK TAXES	0.00	0.00	0.00%
MISCELLANEOUS NON-RECURRING	21,100.00	10,000.00	-52.61%
TOTAL LOCAL RECEIPTS	1,617,669.00	1,691,600.00	4.57%

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	BUDGET	BUDGET	PRIOR YR
<b>TRANSFER FROM OTHER FUNDS</b>			
PEG ACCESS AND CABLE RELATED FUND	146,870.00	147,585.00	0.49%
COMMUNITY PRESERVATION COMMITTEE	45,000.00	40,000.00	-11.11%
WETLANDS PROTECTION FUND	3,020.00	3,020.00	0.00%
CONSERVATION LAND MAINTENANCE	10,325.00	10,325.00	0.00%
REAPPROPRIATE UNEXPENDED CAPITAL FUNDS	0.00		0.00%
SALE OF CEMETERY LOTS	0.00		0.00%
<b>TOTAL TRANSFER FROM OTHER FUNDS</b>	<b>205,215.00</b>	<b>200,930.00</b>	<b>-2.09%</b>
<b>FREE CASH USED FOR OPERATIONS</b>			
HOUSING MANAGEMENT SERVICES	0.00	0.00	0.00%
FREE CASH FOR FY21 DEFICITS	0.00	0.00	0.00%
FREE CASH - TO REDUCE TAX RATE	0.00	0.00	0.00%
FREE CASH - FOR SNOW AND ICE ACCOUNT	0.00	0.00	0.00%
<b>TOTAL FREE CASH USED FOR OPERATIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

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	BUDGET	BUDGET	PRIOR YR
<b>FREE CASH USED</b>			
OPEB TRUST FUND	235,000.00	235,000.00	0.00%
STABILIZATION	200,000.00	200,000.00	0.00%
CAPITAL STABILIZATION	75,000.00	75,000.00	0.00%
OTHER CAPITAL	823,500.00	559,398.00	-32.07%
<b>TOTAL FREE CASH USED FOR OPERATIONS</b>	<b>1,333,500.00</b>	<b>1,069,398.00</b>	<b>-19.81%</b>
<b>GENERAL BUDGET EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
<b>MODERATOR</b>			
MODERATOR'S SALARY	45.00	0.00	-100.00%
MODERATOR'S EXPENSES	46.00	250.00	443.48%
MODERATOR EXPENSES	91.00	250.00	174.73%
<b>TOWN ADMINISTRATOR</b>			
SELECTMEN'S OFFICE WAGES	89,598.00	91,604.00	2.24%
SELECTMEN'S OFFICE EXPENSES	9,450.00	9,450.00	0.00%
TOWN ADMINISTRATOR SALARY	150,328.00	175,000.00	16.41%
ASSISTANT TOWN ADMINISTRATOR/HR DIRECTOR WAGE	91,709.00	94,469.00	3.01%
TOWN ADMINISTRATOR OFFICE WAGES	2,500.00	4,500.00	80.00%
PROCUREMENT WAGES	0.00	62,500.00	100.00%
PERSONNEL EXPENSES	5,000.00	5,500.00	10.00%

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TOWN ADMINISTRATOR EXPENSES	11,250.00	11,750.00	4.44%



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	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
<b>TOWN ADMINISTRATOR TOTAL</b>	359,835.00	454,773.00	26.38%
<b>FINANCE COMMITTEE</b>			
FINANCE COMMITTEE WAGES	1,000.00	0.00	-100.00%
RESERVE FUND	80,000.00	80,000.00	0.00%
FINANCE COMMITTEE EXPENSES	1,000.00	1,000.00	0.00%
<b>FINANCE COMMITTEE TOTAL</b>	82,000.00	81,000.00	-1.22%
<b>TOWN ACCOUNTANT</b>			
ACCOUNTANT'S SALARY	69,680.00	71,770.00	3.00%
ACCOUNTANT'S OFFICE WAGES	500.00	500.00	0.00%
ACCOUNTANT'S EXPENSES	2,125.00	2,150.00	1.18%
<b>TOWN ACCOUNTANT TOTAL</b>	72,305.00	74,420.00	2.93%

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	BUDGET	BUDGET	PRIOR YR
<b>ASSESSORS</b>			
PRINCIPAL ASSESSOR WAGES	93,542.00	96,589.00	3.26%
ASSESSORS' CLERICAL WAGES	98,790.00	103,384.00	4.65%
ASSESSORS' EXPENSES	15,630.00	16,630.00	6.40%
<b>ASSESSORS' TOTAL</b>	<b>207,962.00</b>	<b>216,603.00</b>	<b>4.16%</b>
<b>TREASURER-COLLECTOR</b>			
TREASURER-COLLECTOR SALARY	90,745.00	93,122.00	2.62%
TREAS-COLLECTOR CLERICAL WAGES	98,340.00	104,683.00	6.45%
TREASURER-COLLECTOR EXPENSES	54,655.00	56,282.00	2.98%
<b>TREASURER-COLLECTOR TOTAL</b>	<b>243,740.00</b>	<b>254,087.00</b>	<b>4.25%</b>
<b>INFORMATION TECHNOLOGY</b>			
IT WAGES	45,832.00	47,176.00	2.93%
IT EXPENSES	187,876.00	285,000.00	51.70%
<b>IT TOTAL</b>	<b>233,708.00</b>	<b>332,176.00</b>	<b>42.13%</b>
<b>TOWN CLERK</b>			
TOWN CLERK'S SALARY	94,426.00	97,584.00	3.34%

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	BUDGET	BUDGET	PRIOR YR
TOWN CLERK'S OTHER WAGES	65,409.00	67,004.00	2.44%
TOWN CLERK ELECTION WAGES	28,124.00	21,000.00	-25.33%
TOWN CLERK EXPENSES	29,043.00	29,234.00	0.66%
<b>TOWN CLERK TOTAL</b>	217,002.00	214,822.00	-1.00%
<b>CONSERVATION COMMISSION</b>			
CONSERVATION DIRECTOR	93,902.00	97,010.00	3.31%
CONSER COMMISSN CLERICAL WAGES	55,794.00	57,363.00	2.81%
CONSER COMMISSION EXPENSES	5,000.00	8,600.00	72.00%
<b>CONSERVATION COMMISSION TOTAL</b>	154,696.00	162,973.00	5.35%
<b>PLANNING BOARD</b>			
TOWN PLANNER	102,344.00	92,105.00	-10.00%
PLANNING BOARD CLERICAL WAGES	86,503.00	111,966.00	29.44%
PLANNING BOARD EXPENSES	5,250.00	11,300.00	115.24%
<b>PLANNING BOARD TOTAL</b>	194,097.00	215,371.00	10.96%

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	BUDGET	BUDGET	PRIOR YR
<b>BOARD OF APPEALS</b>			
BOARD OF APPEALS CLERICAL WAGES	29,390.00	0.00	-100.00%
BOARD OF APPEALS EXPENSES	4,250.00	0.00	-100.00%
<b>BOARD OF APPEALS TOTAL</b>	<b>33,640.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>MUNICIPAL BUILDING</b>			
MUNI BUILDING & PROPERTY WAGES	176,298.00	183,648.00	4.17%
MUNI BUILDNG & PROPERTY EXPENSE	172,910.00	220,176.00	27.34%
<b>MUNICIPAL BUILDING TOTAL</b>	<b>349,208.00</b>	<b>403,824.00</b>	<b>15.64%</b>
<b>OTHER GENERAL GOVERNMENT</b>			
TOWN REPORTS EXPENSES	7,500.00	7,500.00	0.00%
CAPITAL PROGRAM COMMITT EXPENS	0.00		0.00%
<b>OTHER GENERAL GOVERNMENT TOTAL</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,155,784.00</b>	<b>2,417,799.00</b>	<b>12.15%</b>
<b>PUBLIC SAFETY</b>			

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	BUDGET	BUDGET	PRIOR YR
<b>POLICE DEPT</b>			
POLICE CHIEF SALARY	135,460.00	139,523.00	3.00%
POLICE & DISPATCH WAGES	1,471,873.00	1,568,362.00	6.56%
POLICE & DISPATCH EXPENSES	122,300.00	109,425.00	-10.53%
<b>POLICE DEPT TOTAL</b>	<b>1,729,633.00</b>	<b>1,817,310.00</b>	<b>5.07%</b>
<b>FIRE AND EMS</b>			
FIRE CHIEF'S SALARY	107,120.00	110,334.00	3.00%
FIRE AND EMS WAGES	719,454.00	859,251.00	19.43%
FIRE AND EMS EXPENSES	82,400.00	89,090.00	8.12%
<b>FIRE AND EMS TOTAL</b>	<b>908,974.00</b>	<b>1,058,675.00</b>	<b>16.47%</b>

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	BUDGET	BUDGET	PRIOR YR
<b>BUILDING INSPECTOR</b>			
BUILDING INSPECTOR WAGES	103,748.00	106,899.00	3.04%
BUILDING DEPARTMENT CLERICAL WAGES	63,642.00	67,463.00	6.00%
BUILDING INSPECTOR EXPENSES	8,745.00	8,945.00	2.29%
<b>BUILDING INSPECTOR TOTAL</b>	<b>176,135.00</b>	<b>183,307.00</b>	<b>4.07%</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>2,814,742.00</b>	<b>3,059,292.00</b>	<b>8.69%</b>
<b>PUBLIC WORKS AND FACILITIES</b>			
<b>HIGHWAYS AND GROUNDS</b>			
SUPT OF STREETS SALARY	125,218.00	111,749.00	-10.76%
HIGHWAYS & GROUNDS WAGES	685,000.00	735,110.00	7.32%
HIGHWAYS & GROUNDS EXPENSES	178,000.00	179,050.00	0.59%
SNOW AND ICE REMOVAL EXPENSE	200,000.00	200,000.00	0.00%
<b>HIGHWAYS &amp; GROUNDS TOTAL</b>	<b>1,188,218.00</b>	<b>1,225,909.00</b>	<b>3.17%</b>
<b>MUNICIPAL LIGHTING</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
<b>GASOLINE &amp; DIESEL FUEL EXPENSE</b>	<b>76,000.00</b>	<b>98,261.00</b>	<b>29.29%</b>
<b>CEMETERY DEPT</b>			

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	BUDGET	BUDGET	PRIOR YR
CEMETERY SUPERINTENDENT	81,933.00	87,527.00	6.83%
CEMETERY SALARY AND WAGES	9,000.00	4,000.00	-55.56%
CEMETERY EXPENSES	5,600.00	4,800.00	-14.29%
<b>CEMETERY DEPT TOTAL</b>	96,533.00	96,327.00	-0.21%
<b>TOTAL PUBLIC WORK &amp; FACILITIES</b>	1,367,751.00	1,427,497.00	4.37%
<b>HUMAN SERVICES</b>			
<b>HEALTH DEPT</b>			
HEALTH OFFICE ADMINISTRATOR	68,699.00	72,462.00	5.48%
HEALTH DEPARTMENT WAGES	15,747.00	20,435.00	29.77%
HEALTH DEPARTMENT EXPENSES	74,341.00	77,290.00	3.97%
<b>HEALTH DEPT TOTAL</b>	158,787.00	170,187.00	7.18%

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<b>COUNCIL ON AGING</b>			
EXECUTIVE DIRECTOR'S SALARY	94,476.00	96,939.00	2.61%
COUNCIL ON AGING WAGES	213,690.00	237,420.00	11.10%
COUNCIL ON AGING EXPENSES	12,497.00	12,497.00	0.00%
<b>COUNCIL ON AGING TOTAL</b>	<b>320,663.00</b>	<b>346,856.00</b>	<b>8.17%</b>
<b>VETERANS DEPT</b>			
VETERANS' AGENT SALARY	2,370.00	2,442.00	3.04%
VETERANS' AGENT EXPENSES	300.00	300.00	0.00%
<b>VETERANS DEPT TOTAL</b>	<b>2,670.00</b>	<b>2,742.00</b>	<b>2.70%</b>
<b>TOTAL HUMAN SERVICES</b>	<b>482,120.00</b>	<b>519,785.00</b>	<b>7.81%</b>
<b>CULTURE AND RECREATION</b>			
<b>LIBRARY DEPT</b>			
LIBRARY DIRECTOR'S SALARY	95,472.00	94,415.00	-1.11%
LIBRARY WAGES	170,819.00	141,212.00	-17.33%
LIBRARY EXPENSES	85,226.00	78,000.00	-8.48%
<b>LIBRARY TOTAL</b>	<b>351,517.00</b>	<b>313,627.00</b>	<b>-10.78%</b>



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<b>RECREATION COMMISSION</b>			
RECREATION DIRECTOR	88,192.00	90,855.00	3.02%
RECREATION WAGES	14,000.00	14,744.00	5.31%
RECREATION EXPENSES	24,500.00	24,500.00	0.00%
<b>RECREATION TOTAL</b>	126,692.00	130,099.00	2.69%
<b>LAKE BOON COMMISSION</b>			
LAKE BOON COMMISSION EXPENSES	7,733.00	3,067.00	-60.34%
<b>LAKE BOON COMMISSION TOTAL</b>	7,733.00	3,067.00	-60.34%
HISTORICAL COMMISSION EXPENSES	1,200.00	1,200.00	0.00%
MEMORIAL DAY EXPENSES	900.00	1,000.00	11.11%
LIGHTING OF CLOCK EXPENSES	100.00		-100.00%
<b>TOTAL CULTURE AND RECREATION</b>	488,142.00	448,993.00	-8.02%

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	BUDGET	BUDGET	PRIOR YR
<b>TOWN WIDE EXPENSES</b>			
GROUP INSURANCE	1,050,000.00	1,215,000.00	15.71%
INSURANCE & BONDS	190,000.00	200,000.00	5.26%
TELEPHONE	15,000.00	15,000.00	0.00%
<b>TOTAL TOWN WIDE EXPENSES</b>	<b>1,255,000.00</b>	<b>1,430,000.00</b>	<b>13.94%</b>
<b>GENERAL MUNICIPAL BUDGET TOTAL</b>	<b>8,563,539.00</b>	<b>9,303,366.00</b>	<b>8.64%</b>
<b>EDUCATION</b>			
<b>SCHOOL DISTRICTS</b>			
OTHER VOCATIONAL EDUCATION EXP	0.00	0.00	0.00%
NASHOBA REG SCH DIST ASSESSMENT	18,535,962.00	19,059,502.00	2.82%
MINUTEMAN VOC TECH ASSESSMENT	2,145,103.00	2,574,524.00	20.02%
<b>DISTRICT ASSESSMENTS</b>	<b>20,681,065.00</b>	<b>21,634,026.00</b>	<b>4.61%</b>
<b>TOTAL EDUCATION</b>	<b>20,681,065.00</b>	<b>21,634,026.00</b>	<b>4.61%</b>
<b>DEBT SERVICE</b>			
<b>PRINCIPAL</b>			

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 19 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
MATURING PRIN LONG-TERM DEBT	1,242,000.00	1,287,000.00	3.62%
MATUR PRIN/LONG-TRM DBT/NON-EXEMPT	206,211.00	206,296.00	0.04%
<b>MATURING PRINCIPAL</b>	<b>1,448,211.00</b>	<b>1,493,296.00</b>	<b>3.11%</b>
<b>INTEREST</b>			
INT ON LONG-TERM DEBT-BONDS	687,911.00	644,676.00	-6.28%
INT LONG-TERM DEBT/NON-EXEMPT	26,898.00	34,765.00	29.25%
INT ON TEMPORARY LOANS-REVENUE	1,000.00	1,000.00	0.00%
<b>INTEREST ON MATURING DEBT</b>	<b>715,809.00</b>	<b>680,441.00</b>	<b>-4.94%</b>
<b>TOTAL DEBT SERVICE</b>	<b>2,164,020.00</b>	<b>2,173,737.00</b>	<b>0.45%</b>
<b>TOTAL BUDGET REQUEST</b>	<b>31,408,624.00</b>	<b>33,111,129.00</b>	<b>5.42%</b>

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 20 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
<b>SPECIAL ARTICLES - RAISE AND APPROPRIATE</b>			
LEGAL SERVICES	100,000.00	100,000.00	0.00%
LAND COURT-TAX TITLE FORECLOSURE	2,000.00	0.00	-100.00%
SELECTMEN'S SMALL PURCHASES	3,000.00	3,000.00	0.00%
AUDIT TOWN'S FINANCIAL RECORDS	15,000.00	25,000.00	66.67%
WEIGHTS AND MEASURES	1,000.00	3,500.00	250.00%
PLANNING BOARD - ENGIN/CONSULT/MASTER PLAN	10,000.00	15,000.00	50.00%
CONSERVATION TRUST FUND	5,000.00	5,000.00	0.00%
PROF ASSIST-PROPERTY VALUATION	12,000.00	12,000.00	0.00%
BINDING AND REPAIRING TOWN RECORDS	2,000.00	0.00	-100.00%
CULTURAL COUNCIL	1,500.00	1,500.00	0.00%
ROAD MACHINERY EXPENSES	80,000.00	90,000.00	12.50%
REPAIR PRIVATE WAYS	15,000.00	15,000.00	0.00%
WATER OPERATOR	50,000.00	50,000.00	0.00%
HAZARDOUS WASTE COLLECTION DAY	5,000.00	5,000.00	0.00%
MUNICIPAL SOLID WASTE CONTAINER	500.00	500.00	0.00%
BOXMILL BRIDGE EASEMENTS	0.00	92,000.00	100.00%
EMERGENCY NOTIFICATION SYSTEM	3,000.00	6,000.00	100.00%
WATER HOLE MAINTENANCE	5,000.00	5,000.00	0.00%
MUNICIPAL PARKING LOT MAINTENANCE	10,000.00	10,000.00	0.00%
VETERANS BENEFITS	10,000.00	20,000.00	100.00%
HOLIDAY DECORATION FUND	7,000.00	7,000.00	0.00%
HIGHWAY ENGINEERING	4,000.00	4,000.00	0.00%
LAKE BOON WATER QUALITY REMEDIATION	9,500.00	14,033.00	47.72%
PLANNING - KANE LAND	0.00	35,000.00	100.00%
CEMETERY SHED	0.00	9,500.00	100.00%
SPRINGFEST	0.00	6,000.00	100.00%
LAKE BOON SAFETY BOAT PATROL	5,000.00	0.00	-100.00%

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 21 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
MS4 PERMIT REQUIREMENTS	40,000.00	50,000.00	25.00%
PLANNING BOARD - COMPREHENSIVE PLAN CONSULTAN	0.00	100,000.00	100.00%
HIGHWAY EQUIPMENT	16,500.00	0.00	-100.00%
CEMETERY SURVEY WORK	0.00	8,000.00	100.00%
ONLINE PERMIT AND LICENSE FEES	6,000.00	0.00	-100.00%
CLEARGOV BUDGETING SOFTWARE	20,000.00	18,000.00	-10.00%
CONTRIBUTION TO OAR -ASSABET RIVER CLEANUP	1,600.00	0.00	-100.00%
FIRE PPE	6,000.00	6,000.00	0.00%
GREEN ADVISORY FUNDING	15,000.00	14,400.00	-4.00%
UNEMPLOYMENT COMPENSATION	5,000.00	5,000.00	0.00%
CEMETERY EQUIPMENT	8,500.00	9,800.00	15.29%
HISTORICAL COMMISSION	0.00	10,000.00	100.00%
SIDEWALK FUND	0.00	8,500.00	100.00%
<b>SPECIAL ARTICLES - RAISE AND APPROPRIATE</b>	<b>474,100.00</b>	<b>763,733.00</b>	<b>61.09%</b>

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 22 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
<b>SPECIAL ARTICLES - APPROPRIATE &amp; TRANSFER</b>			
CONSERVATION LAND MAINT TO TRUST	10,325.00	6,182.00	-40.13%
CONS COMM-WET ACT EXP	3,020.00	1,963.00	-35.00%
FREE CASH TO OPEB	235,000.00	235,000.00	0.00%
OVERLAY SURPLUS TO OPEB	0.00	0.00	0.00%
PEG	146,870.00	147,585.00	0.49%
COMMUNITY PRESERVATION COMMITTEE ADMIN	45,000.00	40,000.00	-11.11%
FREE CASH TO STABILIZATION	200,000.00	200,000.00	0.00%
FREE CASH TO CAPITAL STABILIZATION	75,000.00	75,000.00	0.00%
FREE CASH TO OPIOID SETTLEMENT	0.00	10,000.00	100.00%
<b>SPECIAL ARTICLES-APPROPRIATE &amp; TRANSFER</b>	715,215.00	715,730.00	0.07%
<b>CAPITAL ARTICLES</b>			
POLICE CRUISERS (SUV)	48,750.00		-100.00%
HIGHWAY FEASIBILITY STUDY	100,000.00		-100.00%
FARM LANE RESURFACING/CURBING	55,000.00		-100.00%
LAKE BOON DAM REPAIRS	300,000.00		-100.00%
6-WHEEL DUMP TRUCK	300,000.00		-100.00%
HALE GYMASIUM FLOOR	19,750.00		-100.00%
CEMETERY TRUCK REPLACEMENT		95,000.00	100.00%
MILITIA CIRCLE MILL & PAVE		75,000.00	100.00%
WHEELER ROAD BRIDGE REPAIR		70,000.00	100.00%
POLICE RESPONDER PICKUP TRUCK		90,000.00	100.00%
REPLACEMENT OF POLICE CELL TOILETS		12,000.00	100.00%
PAINTING OF TOWN BUILDING		25,000.00	100.00%
KEYLESS ENTRY AT POMPO		15,000.00	100.00%

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 23 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
HALE INTERIOR DOORS		100,000.00	100.00%
HALE AUDITORIUM COMPRESSOR REPLACEMENT		66,298.00	100.00%
HALE & CENTER PFAS FILTER UPGRADE		35,000.00	100.00%
			0.00%
			0.00%
			0.00%
<b>TOTAL CAPITAL ARTICLES</b>	823,500.00	583,298.00	-29.17%
<b>APPROPRIATION DEFICITS TO BE RAISED</b>			0.00%
<b>OVERLAY DEFICITS</b>			0.00%
<b>COUNTY RETIREMENT</b>	1,147,938.00	1,205,334.90	5.00%

TOWN OF STOW			
2023 ANNUAL TOWN MEETING			Page: 24 of 24
FY24 BUDGET FINAL TOWN MEETING APPROVED			
			%
	FY 2023	FY 2024	CHANGE
	VOTED	VOTED	OVER
	BUDGET	BUDGET	PRIOR YR
<b>STATE AND COUNTY CHARGES</b>			
SPECIAL EDUCATION	0.00		0.00%
MOSQUITO CONTROL PROJECTS	56,192.00	56,034.00	-0.28%
METRO AIR POLLUTION CONTRL DIST	2,585.00	2,624.00	1.51%
ENERGY CONSERVATION ASSESSMENT	0.00		0.00%
METRO AREA PLANNING COUNCIL	4,007.00	4,091.00	2.10%
MBTA	10,736.00	2,626.00	-75.54%
REGIONAL TRANSIT	39,472.00	49,000.00	24.14%
COUNTY TAX	0.00		0.00%
RMV NON-RENEWAL SURCHARGE	1,280.00	1,840.00	43.75%
<b>TOTAL INTERGOVERNMENTAL</b>	114,272.00	116,215.00	1.70%
<b>ALLOWANCE FOR ABATEMENTS &amp; EXEMPT</b>	150,802.96	175,000.00	16.05%
<b>TOTAL TAX RECAP ITEMS</b>	1,413,012.96	1,496,549.90	5.91%