

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022	Dollar Increase	Percentage Increase	
	Appropriated	Appropriated	Requested	Amended by Finance Committee	Recommended			
1	GENERAL GOVERNMENT							
2	Zoning Board of Appeals	300.00	300.00	0.00	0.00	(300.00)	-100.0%	
3	Board of Assessors Expenses	17,345.00	16,509.00	11,090.00	11,090.00	(5,419.00)	-32.8%	
4	Board of Assessors Stipends (3)	1,250.00	1,250.00	1,250.00	1,250.00	0.00	0.0%	
5	Assistant Assessor Salary	25,500.00	25,000.00	25,000.00	375.00	25,375.00	375.00	1.5%
6	Assessor Clerk Salary	3,000.00	3,000.00	3,000.00	45.00	3,045.00	45.00	1.5%
7	Cemetery Committee	5,650.00	4,000.00	4,000.00		4,000.00	0.00	0.0%
8	Conservation Commission	600.00	700.00	730.00		730.00	30.00	4.3%
9	Tax Collector Expense	11,265.00	11,100.00	11,100.00		11,100.00	0.00	0.0%
10	Tax Collector Salary	12,390.00	12,675.00	12,675.00	191.00	12,866.00	191.00	1.5%
11	Finance Committee	150.00	150.00	150.00		150.00	0.00	0.0%
12	Town Insurance & Bonds	55,000.00	58,000.00	60,500.00		60,500.00	2,500.00	4.3%
13	Short Term Interest	1,000.00	2,000.00	1,000.00		1,000.00	(1,000.00)	-50.0%
14	Long Term Interest	18,719.00	39,928.00	32,663.00		32,663.00	(7,265.00)	-18.2%
15	Planning Board	1,000.00	2,000.00	7,000.00		7,000.00	5,000.00	250.0%
16	Reserve Fund	10,000.00	4,000.00	4,000.00		4,000.00	0.00	0.0%
17	Stabilization Fund	0.00	0.00	0.00		0.00	0.00	
18	Town Building Operations	52,278.00	52,278.00	54,000.00		54,000.00	1,722.00	3.3%
19	Town Building Repairs	20,000.00	18,000.00	18,000.00		18,000.00	0.00	0.0%
20	Grounds & Supplies	12,241.00	12,199.00	17,199.00		17,199.00	5,000.00	41.0%
21	Custodian Salary	3,830.00	3,960.00	3,960.00	60.00	4,020.00	60.00	1.52%
22	Town Clerk Expense	4,000.00	5,000.00	5,000.00		5,000.00	0.00	0.0%
23	Town Clerk Salary	12,559.00	12,848.00	12,848.00	193.00	13,041.00	193.00	1.5%
24	Town Counsel	4,000.00	4,000.00	4,000.00		4,000.00	0.00	0.0%
25	Town Office Technology	4,000.00	4,000.00	4,000.00		4,000.00	0.00	0.0%
26	Town Office Expense	11,300.00	12,160.00	12,500.00		12,500.00	340.00	2.8%
27	Training/Seminars	500.00	500.00	500.00		500.00	0.00	0.0%
28	Select Board Stipends (3)	5,000.00	5,000.00	5,000.00		5,000.00	0.00	0.0%
29	Accountant's Salary	15,000.00	15,345.00	15,345.00	231.00	15,576.00	231.00	1.5%
30	Treasurer's Salary	14,100.00	14,424.00	14,424.00	217.00	14,641.00	217.00	1.5%
31	Assistant Town Clerk Salary	546.00	559.00	559.00	9.00	568.00	9.00	1.6%

	FY 2020	FY 2021	FY 2022	FY 2022 Amended by Finance Committee	FY 2022 Recommended	Dollar Increase	Percentage Increase
	Appropriated	Appropriated	Requested				
32 Tax Title Expense	7,000.00	7,000.00	7,000.00		7,000.00	0.00	0.0%
33 Moderator's Stipend	100.00	100.00	100.00		100.00	0.00	0.0%
34 Administrative Secretary's Salary	21,839.00	22,341.00	22,341.00	336.00	22,677.00	336.00	1.5%
35 Town Report	1,000.00	1,300.00	1,300.00		1,300.00	0.00	0.0%
36 Tree Warden	6,000.00	6,000.00	12,000.00		12,000.00	6,000.00	100.0%
37 Agricultural Commission	200.00	200.00	200.00		200.00	0.00	0.0%
38 Website Expense	500.00	500.00	500.00		500.00	0.00	0.0%
39 IT Service Expense	1,000.00	11,000.00	9,000.00		9,000.00	(2,000.00)	-18.2%
40 Franklin Regional Council of Govt	1.00	2,210.00	2,500.00		2,500.00	290.00	
41 TOTAL	360,163.00	391,536.00	396,434.00	1,657.00	398,091.00	6,555.00	1.7%
42							
43 HIGHWAYS & ROADS							
44 General Highway	63,000.00	63,000.00	65,000.00		65,000.00	2,000.00	3.2%
45 Machinery Upkeep	75,000.00	70,000.00	70,000.00		70,000.00	0.00	0.0%
46 Highway Salaries	181,667.00	185,890.00	185,890.00	2,789.00	188,679.00	2,789.00	1.5%
48 Overtime Expense	19,979.00	20,000.00	20,000.00		20,000.00	0.00	0.0%
49 Street Lights	750.00	775.00	775.00		775.00	0.00	0.0%
50 Winter Roads	100,000.00	95,000.00	95,000.00		95,000.00	0.00	0.0%
51 TOTAL	440,396.00	434,665.00	436,665.00	2,789.00	439,454.00	4,789.00	1.1%
52							
53 PUBLIC SAFETY							
54 Emergency Management	1,000.00	1,000.00	1,000.00		1,000.00	0.00	0.0%
55 Animal Control Officer Stipend	1,000.00	1,000.00	2,000.00		2,000.00	1,000.00	100.0%
56 Animal Control Expense	600.00	600.00	1,500.00		1,500.00	900.00	150.0%
57 Fire Chief Stipend	5,000.00	5,000.00	7,500.00		7,500.00	2,500.00	50.0%
58 Fire Depart Admin Assist Stipend	0.00	3,000.00	3,000.00		3,000.00	0.00	0.0%
59 Fire Department Expense	35,953.00	35,686.00	32,186.00		32,186.00	(3,500.00)	-9.8%
60 Building Inspector Stipend	9,000.00	9,000.00	9,000.00		9,000.00	0.00	0.0%
61 Building Inspector Expense	800.00	800.00	800.00		800.00	0.00	0.0%
62 Plumbing Inspector Stipend	1,800.00	1,800.00	1,800.00		1,800.00	0.00	0.0%
63 Plumbing Inspector Expense	0.00	0.00			0.00	0.00	0.0%

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022	Dollar Increase	Percentage Increase	
	Appropriated	Appropriated	Requested	Amended by Finance Committee	Recommended			
64	Electrical Inspector Stipend	2,400.00	2,400.00	2,400.00	2,400.00	0.00	0.0%	
65	Electrical Inspector Expense	270.00	270.00	270.00	270.00	0.00	0.0%	
66	Highland Ambulance Association	29,527.00	35,097.00	32,593.00	32,593.00	(2,504.00)	-7.1%	
67	Highland Ambulance Bldg. Capital	0.00	0.00		0.00	0.00	0.0%	
68	Highland Ambulance Capital	0.00	0.00		0.00	0.00	0.0%	
69	Immunizations	500.00	500.00	500.00	500.00	0.00	0.0%	
70	Police Salaries	78,468.00	80,273.00	107,892.00	0.00	107,892.00	27,619.00	34.4%
71	Police Department Expense	35,187.00	31,707.00	34,531.00		34,531.00	2,824.00	8.9%
72	Buildings Alarm Systems	1,500.00	1,500.00	1,500.00		1,500.00	0.00	0.0%
73	Blackboard Connect	2,000.00	2,000.00	2,000.00		2,000.00	0.00	0.0%
74	TOTAL	205,005.00	211,633.00	240,472.00	0.00	240,472.00	28,839.00	13.6%
75								
76	HEALTH-SANITATION							
77	Barn & Cattle Inspector expense	200.00	200.00	200.00		200.00	0.00	0.0%
	Barn & Cattle Inspector stipend	0.00	0.00	600.00		600.00	600.00	0.0%
78	Compactor and Board of Health Expenses	23,700.00	32,540.00	31,700.00		31,700.00	(840.00)	-2.6%
79	Board of Health Stipends (3)	2,100.00	2,100.00	2,100.00		2,100.00	0.00	0.0%
80	Compactor Attendant Salaries (2)	8,662.00	8,540.00	8,960.00	0.00	8,960.00	420.00	4.9%
81	HRMC MRF Container Assessment	0.00	0.00	0.00		0.00	0.00	0.0%
82	Hilltown Resource Management Coop	2,800.00	3,099.00	3,022.00		3,022.00	(77.00)	-2.5%
83	TOTAL	37,462.00	46,479.00	46,582.00	0.00	46,582.00	103.00	0.2%
84								
85	EDUCATION							
86	Mohawk Regional Dist. Operating	809,123.00	870,100.00	906,208.00		906,208.00	36,108.00	4.1%
87	Mohawk Regional Dist. Capital	20,163.00	19,715.00	18,550.00		18,550.00	(1,165.00)	-5.9%
88	Vocational School Tuition	111,200.00	116,225.00	180,000.00		180,000.00	63,775.00	54.9%
89	School Committee Expenses	775.00	750.00	750.00		750.00	0.00	0.0%
90	TOTAL	941,261.00	1,006,790.00	1,105,508.00	0.00	1,105,508.00	98,718.00	9.8%
91								
92	CULTURAL/RECREATION							
93	Historical Commission	50.00	50.00	500.00		500.00	450.00	900.0%

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022	Dollar Increase	Percentage Increase	
	Appropriated	Appropriated	Requested	Amended by Finance Committee	Recommended			
94	Memorial Day/Veterans Flags	400.00	300.00	300.00	300.00	0.00	0.0%	
95	Flags/Flowers	300.00	300.00	350.00	350.00	50.00	16.7%	
96	Recreation Committee	1,450.00	1,300.00	1,200.00	1,200.00	(100.00)	-7.7%	
97	TOTAL	2,200.00	1,950.00	2,350.00	0.00	2,350.00	400.00	20.5%
98								
99	HUMAN SERVICES							
100	Council on Aging	1,300.00	1,500.00	2,500.00	2,500.00	1,000.00	66.7%	
101	COA Coordinator Stipend	2,000.00	2,000.00	4,000.00	4,000.00	2,000.00	100.0%	
102	Library Expenses	6,901.00	6,339.00	8,218.00	8,218.00	1,879.00	29.64%	
103	Library Salaries (2)	14,070.00	14,493.00	14,560.00	0.00	14,560.00	67.00	0.5%
104	ADA Committee	100.00	100.00	100.00	100.00	0.00	0.0%	
105	Veterans District	1,308.00	1,507.00	1,737.00	1,737.00	230.00	15.3%	
106	TOTAL	25,679.00	25,939.00	31,115.00	0.00	31,115.00	5,176.00	20.0%
107								
108	DEBT SERVICE							
109	Highway Truck Loan 2019 W. Star	23,798.00	23,798.00	23,798.00	23,798.00	0.00	0.0%	
110	Public Safety Building Bond Principal	9,537.00	9,537.00	9,537.00	9,537.00	0.00	0.0%	
111	Highway Truck Loan 2017 W. Star	23,102.00	23,102.00	23,102.00	23,102.00	0.00	0.0%	
112	Broadband Principal	0.00	0.00	65,000.00	65,000.00	65,000.00	0.0%	
113	TOTAL	56,437.00	56,437.00	121,437.00	0.00	121,437.00	65,000.00	115.2%
114								
115	EMPLOYEE BENEFITS							
116	Chapter 32B Insurance	54,500.00	90,190.00	67,400.00	67,400.00	(22,790.00)	-25.3%	
117	Medicare	6,500.00	9,000.00	9,000.00	9,000.00	0.00	0.0%	
118	Hampshire County Retirement	64,079.00	70,236.00	79,858.00	79,858.00	9,622.00	13.7%	
119	Unemployment Contribution	1,000.00	1,000.00	1,500.00	1,500.00	500.00	50.0%	
120	TOTAL	126,079.00	170,426.00	157,758.00	0.00	157,758.00	(12,668.00)	-7.4%
121								
122	OTHER AMOUNTS TO BE RAISED							
123	Overlay	12,306.48	12,889.88	12,889.88	12,889.88	0.00	0.0%	
124	PVPC Assessment	107.19	109.86	112.60	112.60	2.74	2.5%	
125	Offsets (Library Grant)	2,256.00	2,282.00	1,374.35	1,374.35	(907.65)	-39.8%	

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022	Dollar Increase	Percentage Increase
	Appropriated	Appropriated	Requested	Amended by Finance Committee	Recommended		
126	0.00	0.00	0.00		0.00	0.00	0.0%
127	1,267.00	882.00	882.00		882.00	0.00	0.0%
128	15,936.67	16,163.74	15,258.83	0.00	15,258.83	(904.91)	-5.6%
129							
130	SPECIAL ARTICLES (ATM)						
131	1,500.00	1,500.00	0.00		0.00	(1,500.00)	-100.0%
132	0.00	23,084.00			0.00	(23,084.00)	-100.0%
133	0.00		25,000.00		25,000.00	25,000.00	0.0%
134	0.00		5,000.00		5,000.00	5,000.00	0.0%
135	0.00				0.00	0.00	0.0%
136	0.00				0.00	0.00	0.0%
137	0.00				0.00	0.00	0.0%
138	0.00				0.00	0.00	0.0%
139	149,876.00	306,763.00	297,116.00		297,116.00	(9,647.00)	-3.1%
140	151,376.00	331,347.00	327,116.00	0.00	327,116.00	(4,231.00)	-1.3%
141							
145							
146	EXPENSE SUMMARY						
147	360,163.00	391,536.00	396,434.00	1,657.00	398,091.00	6,555.00	1.7%
148	440,396.00	434,665.00	436,665.00	2,789.00	439,454.00	4,789.00	1.1%
149	205,005.00	211,633.00	240,472.00	0.00	240,472.00	28,839.00	13.6%
150	37,462.00	46,479.00	46,582.00	0.00	46,582.00	103.00	0.2%
151	941,261.00	1,006,790.00	1,105,508.00	0.00	1,105,508.00	98,718.00	9.8%
152	2,200.00	1,950.00	2,350.00	0.00	2,350.00	400.00	20.5%
153	25,679.00	25,939.00	31,115.00	0.00	31,115.00	5,176.00	20.0%
154	56,437.00	56,437.00	121,437.00	0.00	121,437.00	65,000.00	115.2%
155	126,079.00	170,426.00	157,758.00	0.00	157,758.00	(12,668.00)	-7.4%
156	151,376.00	331,347.00	327,116.00	0.00	327,116.00	(4,231.00)	-1.3%
157	2,346,058.00	2,677,202.00	2,865,437.00	4,446.00	2,869,883.00	192,681.00	7.2%
158							
159	15,936.67	16,163.74	15,258.83		15,258.83	(904.91)	-5.6%
160	0.00	0.00			0.00	0.00	0.0%

	FY 2020	FY 2021	FY 2022	FY 2022	FY 2022	Dollar Increase	Percentage Increase
	Appropriated	Appropriated	Requested	Amended by Finance Committee	Recommended		
161 TOTAL EXPENSES	2,361,994.67	2,693,365.74	2,880,695.83	4,446.00	2,885,141.83	191,776.09	7.1%

	FY 2020	FY 2021	FY 2022	FY 2022 Amended by Finance Committee	FY 2022 Recommended	Dollar Increase	Percentage Increase	
	Appropriated	Appropriated	Requested					
170	REVENUE SUMMARY							
171	State Cherry Sheet	123,222.00	131,264.00	131,264.00	131,264.00	0.00	0.0%	
172	Local Estimated Receipts	103,900.00	107,700.00	107,700.00	107,700.00	0.00	0.0%	
173	Free Cash (to reduce Tax Rate)	101,500.00	110,000.00	80,000.00	80,000.00	(30,000.00)	-27.3%	
173a	Free Cash (for Special Articles)		24,584.00	14,572.00	14,572.00	(10,012.00)	-40.7%	
174	Stabilization (to offset new obligations)	0.00	0.00	15,428.00	15,428.00	15,428.00	0.0%	
175	Transfers	0.00	0.00	0.00	0.00	0.00	0.0%	
176	Overlay Surplus	0.00	0.00	0.00	0.00	0.00	0.0%	
177	Borrowing	0.00	0.00		0.00	0.00	0.0%	
178	Broadband - Operating Revenue	131,569.00	306,763.00	297,116.00	297,116.00	(9,647.00)	-3.1%	
179	Misc. Available Funds	0.00	0.00		0.00	0.00	0.0%	
180	TOTAL	460,191.00	680,311.00	646,080.00	0.00	646,080.00	(34,231.00)	-5.0%
181							0.0%	
182	NET TO BE RAISED BY TAXATION	1,901,803.67	2,013,054.74	2,234,615.83	4,446.00	2,239,061.83	226,007.09	11.2%
183	Levy Limit	1,930,793.00	2,156,534.00	2,210,447.00	2,210,447.00	53,913.00	2.5%	
184	Excess Capacity	28,989.33	143,479.26	(24,168.83)	(28,614.83)	(172,094.09)	-119.9%	
185	Town Valuation	94,524,089.00	104,628,580.00	104,628,580.00	104,628,580.00	0.00	0.0%	
186	Estimated Tax Rate	20.12	19.24	21.36	21.40	2.16	11.2%	
187					0.00	0.00	0.0%	
188	Available Debt Exclusion	95,319.00	116,080.00	172,650.00	172,650.00	56,570.00	48.7%	
189	Over /(under) Levy Limit	(124,308.33)	(259,559.26)	(148,481.17)	(148,481.17)	111,078.09	-42.8%	
190								
	Free Cash		168,182.00	94,572.00	94,572.00	(73,610.00)	-43.8%	
	Stabilization		544,273.00	591,059.39	591,059.39	46,786.39	8.6%	
	Reserve Fund	10,000.00	4,000.00	4,000.00	4,000.00	0.00	0.0%	
	SUMMARY							
	Total Salaries	391,631.00	399,348.00	427,454.00	4,446.00	431,900.00	32,552.00	8.2%
	Total Stipends	29,650.00	32,650.00	77,500.00		77,500.00	44,850.00	161.4%
	Total Expenses (excl. Salaries/Stipends)	1,940,713.67	2,261,367.74	2,375,741.83		2,375,741.83	114,374.09	22.4%
	TOTAL EXPENSES (all categories)	2,361,994.67	2,693,365.74	2,880,695.83	4,446.00	2,885,141.83	191,776.09	22.1%
	Less Total Revenues	460,191.00	680,311.00	646,080.00		646,080.00	(34,231.00)	40.4%

	FY 2020	FY 2021	FY 2022	FY 2022 Amended by Finance Committee	FY 2022 Recommended	Dollar Increase	Percentage Increase
	Appropriated	Appropriated	Requested				
NET TO BE RAISED BY TAXATION	1,901,803.67	2,013,054.74	2,234,615.83	4,446.00	2,239,061.83	226,007.09	11.2%