

Town of Shirley

Massachusetts



WARRANT

for the

2014 ANNUAL TOWN MEETING

Ayer-Shirley Regional Middle School
Auditorium, 1 Hospital Road
Beginning Monday, June 2, 2014 @ 7:15 PM

Attention – Voters and Taxpayers

Please bring this Report to Town Meeting

This page was intentionally left blank.

Town of Shirley Warrant, Special Town Meeting, June 2, 2014

TABLE OF CONTENTS

Message from the Finance Committee	3
Citizens Checklist	6

<u>ART. # TITLE</u>	<u>PAGE</u>
1. Accept Annual Town Report	7
2. Supplemental Appropriation of Funds for FY 2014	7
3. Accept Salary Classification Plan, FY2015 Wage Scale	8
4. Appropriate Omnibus Operating Budget for FY 2015	9
5. Nashoba Valley Technical High School Roof Project	9
6. Appropriate Sewer Commission Budget for FY 2015	10
7. Appropriate Ambulance Department Budget for FY 2015	10
8. Appropriate Solid Waste/Recycling Curbside Collection Budgets	11
9. Approve Five-Year Capital Improvement Plan	11
10. Appropriate Capital Item for FY 2015	12
11. Establish & Reestablish Departmental Revolving Funds	12
12. Adopt Article XXX Streetlights Bylaw	15
13. Amend Article IV of the Financial Affairs Bylaw	16
14. Special Legislation – Town Collector & Town Clerk	18
15. Renew Limited Additional Property Tax Exemption	19
16. Transfer to the General Stabilization Fund	20
17. Transfer to the Capital Stabilization Fund	20

Appendix A	23
Appendix B	24
Appendix C	25
Appendix D	31
Glossary of Terms	32

NOTICE

If the business of this Warrant for the Annual Town Meeting is not concluded on Monday, June 2, 2014, it is proposed to adjourn as follows, provided that the Meeting so votes: to Monday June 9, 2014 at 7:15 p.m., then to Tuesday June 10, 2014.

This page was intentionally left blank.

Message from the Finance Committee

To the Voters of Shirley,

The Finance Committee serves as the advisory board to Town Meeting. For Annual Town Meeting, the Finance Committee is responsible for providing its recommendations for a balanced annual budget. We have prepared this message to outline the process used, and the decisions made in the development of the balanced budget for Fiscal Year 2015 (FY2015).

The Fiscal Year 2015 Budget Process

The operating budget proposed for FY2015 includes revenue increases derived from:

- Increase in the Tax Levy as allowable under Proposition 2 ½
- Conservative projection of new growth (addition to the tax base)
- Conservative projections of local receipts and state aid
- Minimal use of Free Cash and non-recurring revenue sources

FY2015 will also be the first year of payment for the debt on the ASRSD high school project through a Proposition 2 ½ debt exclusion. Payment of the building debt will be funded through a 20 year temporary increase in property taxes.

The Process: The development of the proposed operating budget for FY2015 involved a change in the budget process. This year's budget process was initiated earlier than in past years, with budget requests submitted by each department to the Town Administrator by January 2. Each department then met with, and presented the details of their budget request, to the Finance Team, a team composed of a representative from the Finance Committee, the Town Administrator and an official from each of the finance offices. The Finance Team then reviewed and considered the requests in the context of the projected revenue. The overall operating budget was presented to the Board of Selectmen at a budget hearing and to the Finance Committee for their review.

Sustainability: The Finance Committee remains concerned with the continuing structural deficit. While this year's deficit is smaller than the last few years, the current 5 year projections predict a continued structural deficit each year. It is the opinion of the Finance Committee and the Finance Team, that the town must change the practice of using non-recurring revenue sources and Free Cash to balance the budget. The position of the Finance Committee remains that in order to achieve fiscal sustainability, the annual budget should be funded with stable revenue, from recurring sources, and based on conservative revenue estimates. The financial goal is to become less dependent on non-recurring revenue sources for the annual operating expenses, and to only use one-time revenues, including MCI mitigation funds, to build reserves (the General and Capital Stabilization funds), or to fund non-recurring expenses.

School assessment: The Finance Committee is also concerned with the Town's ability to afford the requested increases in the assessment for the Ayer Shirley Regional School District (ASRSD).

Each year the State mandated Required Local Contribution increases, typically on the order of \$160,000 each year. Per the Regional Agreement, there are two more years of the "make-up" formula remaining, resulting in another \$100,000 annual increase in the assessment for Shirley, in order to achieve parity between the two towns for the portion of the Assessment that is above the State's Required Local Contribution.

The Regional School District's proposed net increase in the "amount greater than Required Local Contribution" for FY2015 results in an assessment to Shirley that is greater than the annual increase in the Town's recurring revenues.

Even with the use one time funds, this trend is not sustainable. While Ayer has the ability to shift a substantial portion of school funding to the commercial tax base via a split tax rate (thereby reducing the impact of the increases in the School assessment to the residential tax payer), it is not a practical option for Shirley.

Our current budget recommendation for the Regional School District represents an increase of \$260,000 over last year. It is still \$192,000 less than the District's proposed increase of \$452,000.

Reductions to Expenses: FY2014 had several expense deficits that are carried over to FY2015. Most notable, due to the above average snowfall, Snow and Ice expenses were in deficit of just over \$88,000. And changes in laws relating to veterans benefits resulted in an increase in applicants eligible to receive benefits. Although the state does reimburse up to 75% of these benefits, the reimbursement is not processed until the subsequent year, and a deficit of \$26,000 has to be funded from the FY2015 available funds.

In an effort to reduce the Town's reliance on Free Cash and non-recurring revenues, all expenses were closely scrutinized. In addition, job reductions and consolidations were proposed by the Town Administrator. The reductions included elimination of the Assistant Town Collector position and a reduction in hours of the Planning Board Assistant. The Assistant Treasurer has begun sharing her work hours between the offices of the Treasurer and Collector. The ATM Warrant includes an article to make the Town Collector appointed as part of a move to combining the office of the Collector and Treasurer, as is common in many towns. These changes result in reduced expenses and related employee benefit costs. The Board of Selectmen and Finance Committee supported these actions and the move toward decreasing the deficit.

Cuts in Public Safety were not advisable, as this area had already been reduced in prior years. The Town now operates with 3 DPW workers, 9 Police officers (including the chief), 4 dispatchers, and 2 full-time fire fighters. The addition of one police officer was considered, but given the deficit, is not possible at this time.

Employee Benefits: Changes in employee benefits produced a substantial savings. The Town Administrator and Board of Selectmen implemented changes in the health insurance, including plan design changes with deductibles and higher co-payments, changing the split rate for elected officials, and removing several individuals from the plan. Employee salary increases were set at 2% with no step increase for non-union employees subject to the classification grid. Negotiations on several union contracts are expected to be concluded in time for Annual Town Meeting.

The proposed operating budget also includes changes to the public buildings budget. The budgets of departments affected by the implementation of the Energy Performance Contracting have been reduced. All associated energy costs have been transferred, and consolidated in the Public buildings budget. This will allow the expected savings to be used to fund the debt, new maintenance agreements, and required measurement and verification of the Energy Performance contract.

Capital Planning: The capital plan was developed by collecting and reviewing capital requests for the five years beginning in FY2015. Requests for FY2015 were prioritized and potential funding sources identified. Due to limited revenues and minimal reserves in the capital stabilization fund, not all requests could be funded. The request from the Department of Public Works to purchase a new 35,000lb Dump Truck with a plow and sander was given highest priority due to its critical need. It will replace a 1994 dump truck that is no longer usable.

We propose bonding the purchase of the dump truck with the debt paid out of the Capital Stabilization fund, for a period consistent with the projected usable life of the truck. The remainder of the capital requests are included in our

recommended capital plan to be approved at ATM. They remain subject to funding availability, and are expected to be deferred to a Special Town Meeting in the fall.

Conclusion: The Finance Committee remains concerned about Shirley’s financial outlook. We continue to balance the budget with the use of non-recurring revenues. The property tax levy represents 65% of our total revenue, with increases limited under Proposition 2 ½. State aid remains relatively flat year-to-year. Despite our goal to move to sustainable funding sources and our efforts to control local expenses, our 5 year projections show a continued structural deficit that remains to be resolved. The Town of Shirley continues to struggle to achieve an operating budget that meets the level of services expected by the voters, with the available revenues.

Finally, the Finance Committee would like to take this opportunity to express our appreciation for our former, longtime chairman Francis Kolarik Jr. Frank passed away in September of 2013, after serving on Fincom for 12 years. We are grateful for Frank’s support and his dedication to our community.

We would also like to thank George Knittel for his years as moderator.

Michael Swanton, Chairman

Stewart Cady, Vice Chairman

Joseph McNiff

Robert Schuler

Brian Sawyer

Rebecca Boucher

Bobbi Jo Colburn, Town accountant, ex officio

CITIZEN'S CHECKLIST

To be considered on each vote:

1. Is it necessary?

Or is it something that is not really needed or perhaps is already being provided by a private or public group?

2. Can we afford it?

Remember, there is no limit to what we would like, but there is a limit to what we can afford.

3. What will it cost ultimately?

Many proposals are like icebergs... only a small fraction of the total cost is apparent on the surface.

4. How will it affect basic liberties?

If it imposes unreasonable or illegal restraints on your life or that of others, it should be vigorously opposed.

5. Is it in the balanced best interest of all?

If it is designed to benefit a small group of special interest, while taking unfair advantage of others, work for its defeat.

6. Is it a "foot in the door" proposition?

Comprising a little now may be an oppressive burden later, either in more regulation or more taxes, or a combination of both.

7. Does it place too much power in the hands of one individual or group?

Once decisive power is granted to a non-elected public official, a commission or municipal authority, the private citizens lose effective control.

8. Does it recognize the importance of the individual and the minority?

This is a cornerstone of our Republic.

9. Is its appeal based on emotional propaganda or facts?

The farther a proposition gets away from facts, the more critical one should be.

10. Does it square with your moral convictions?

If so, fight for it. If not, oppose it.

**Town of Shirley
Annual Town Meeting
June 2, 2014
Warrant**

Middlesex, ss.

Commonwealth of Massachusetts

To any of the Constables of the Town of Shirley in said County,

Greetings:

In the name of the Commonwealth aforesaid, you are hereby required to notify and warn the Inhabitants of said Town, qualified to vote in Town affairs, to assemble in the Auditorium of the Ayer-Shirley Regional Middle School at 1 Hospital Road in Shirley on Monday, the Second day of June, 2014 at 7:15 p.m., to consider the following:

ARTICLE 1: Accept Annual Town Report

To see if the Town will vote to accept the Reports of the Selectmen and other Town Officers for the Fiscal Year July 1, 2012 through June 30, 2013, as published and promulgated, a copy having been filed in the Office of the Town Clerk; or take any other action relative thereto.

Summary:

MGL c. 40, s. 49 requires the Selectmen to publish an Annual Report. It must include reports of the Selectmen, the Ayer Shirley Regional School District, Nashoba Valley Technical High School, the Accountant, and the Treasurer, while participation by other boards, committees, commissions, officials, and departments is voluntary. This article provides for formal acceptance of the compiled Annual Report, copies having been made available in advance of Town Meeting.

A majority vote is required for the passage of this article.

Sponsored by:
BOARD OF SELECTMEN

Board of Selectmen: ALL IN FAVOR

Finance Committee: ALL IN FAVOR

Article 2: Supplemental Appropriation of Funds for Fiscal Year 2014

To see if the Town will vote to transfer certain sums of money within the Fiscal Year 2014 budget or to appropriate a sum or sums of money to supplement said budget, said appropriations to be transferred from available funds, or take any other action relative thereto.

Line Item Number	Department/Account Name	FY2014 Approved	Proposed (Reduction/Increase)	FY2014 Revised Budget
423	Snow and Ice Removal Expenses	\$79,000	\$83,282	\$162,282
192	Public Buildings	\$133,585	\$31,387	\$164,972
543	Veterans Benefits	\$65,500	\$25,614	\$91,114
211	Police Chief Salary	\$87,443.20	\$10,523.24	\$97,966.44

Summary: This article gives additional appropriations to individual line items for FY 2014.

Snow and Ice produced a deficit due to severe weather conditions.

Public Building is to utilize energy conservation rebates received as a result of the Performance Contracting project. The Energy Committee is asking that the town appropriate \$31,387 in energy efficiency rebates to be used to offset the cost of the performance contracting project and for additional energy efficiency projects.

Veterans Benefits is to cover additional qualified veteran's expenses over what was estimated.

Police Chief Salary line is due to the retirement of the current Chief and his benefit accrual payout.

A majority vote is required for the passage of this article.

Sponsored by:
BOARD OF SELECTMEN

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

**ARTICLE 3: Accept Salary Classification Plan, FY2015 Wage Scale
(See Appendices A & B)**

To see if the Town will vote to:

- a) Accept the Salary Classification Plan, as set forth in Appendix A;
- b) Amend the FY14 Wage Scale by increasing the rates of pay for each grade by 2% effective July 1, 2014, as set forth in Appendix B;

Summary: *The Town adopted a salary classification plan and wage scale at the 1998 Annual Town Meeting; the plan and scale have been revised regularly since then. The Wage Scale is a proposed flat Cost of Living increase of 2%; there is no Step increase proposed for FY2015.*

A majority vote is required for the passage of this article.

Sponsored by:
PERSONNEL BOARD
BOARD OF SELECTMEN

Board of Selectmen: ALL IN FAVOR
Finance Committee: AT TOWN MEETING (AWAITING DPW AND FIRE UNION CONTRACTS)

Article 4: Appropriate Omnibus Operating Budget for FY2015 (See Appendix C)

To see if the Town will vote to raise and appropriate or transfer from available funds such sums of money as may be required to defray Town charges for the fiscal period July 1, 2014 to June 30, 2015; or take any other action relative thereto.

Summary: *This article presents the proposed omnibus operating budget of the Town for FY2015, together with prior year approvals for spending comparisons (see Appendix C for the detailed line item budget). The following contracts: Fire Chief Contract, Police Chief Contract, DPW Union, Fire Union, Police Union and Dispatchers Union are reflected in line item 129 in Article 4, subject to successful negotiations.*

A majority vote is required for the passage of this article.

**Sponsored by:
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

Article 5: Nashoba Valley Technical High School Roof Project

To see if the Town will approve the \$2,802,362 (TWO MILLION EIGHT HUNDRED TWO THOUSAND THREE SIXTY TWO DOLLARS) borrowing authorized by the Nashoba Valley Technical School District, for the purpose of paying costs of the Accelerated Roof Repair Project at the Nashoba Valley Technical High School, located at 100 Littleton Road, Westford Massachusetts, including the payment of all costs incidental or related thereto (the "Project"), which proposed repair project would materially extend the useful life of the school and preserve an asset that otherwise is capable of supporting the required educational program, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of the Nashoba Valley Technical School Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Project costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Project shall not exceed the lesser of (1) fifty-two and twenty-six hundredths (52.26%) of eligible, approved project costs, as determined by the MSBA, or (2) the total maximum grant amount determined by the MSBA. The amount of borrowing authorized pursuant to this vote shall be reduced by any grant amount set forth in the Project Funding Agreement that may be executed between the District and the MSBA, or act in relation thereto.

Summary: *This article seeks to approve the borrowing of the Nashoba Valley Technical High School roof. The Shirley portion for this project is estimated to be \$15k to \$17k for ten years beginning in FY 2016.*

A majority vote is required for the passage of this article.

**Sponsored by:
NVTHS**

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 6: Appropriate Sewer Department Budget for FY2015

To see if the Town will vote to raise and appropriate, or transfer from available funds, including Sewer Enterprise receipts, a certain sum of money for the FY15 budget to operate the Sewer Enterprise; or take any other action relative thereto.

LINE 442: FY2015 SEWER DEPARTMENT BUDGETS

<u>Description</u>	<u>Appropriated FY14</u>	<u>Requested FY15</u>
Wages, Hourly	\$ 32,115.00	\$ 20,293.42
Health Insurance	\$ 18,484.00	\$ 00.00
Medicare	\$ 582.00	\$ 295.00
Contracted Services/Operations & Maintenance	\$ 449,617.00	\$382,615.06
General Operations/User Expenses	\$ 86,700.00	\$ 86,700.00
Reserve Fund	\$ 30,000.00	\$ 30,000.00
Capital Assessments & Debt Service/Betterment Expenses	<u>\$ 892,110.00</u>	<u>\$891,241.00</u>
Total Sewer Department	\$1,509,608.00	\$1,411,144.48
Indirect Cost Expenses	<u>\$ 40,429.00</u>	<u>\$40,429.00</u>
<u>Total Sewer Department Spending</u>	<u>\$ 1,550,037.00</u>	<u>\$1,451,573.48</u>

Summary: *This article presents the proposed Sewer operating budget of the Town for FY2015.*

A majority vote is required for the passage of this article.

Sponsored by:
SEWER COMMISSION

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 7: Appropriate Ambulance Department Budget for FY2015

To see if the Town will vote to raise and appropriate, or transfer from available funds, including Ambulance receipts, a certain sum of money for the FY15 budget to operate the Ambulance Enterprise; or take any other action relative thereto.

LINE 231: FY2015 AMBULANCE DEPARTMENT BUDGETS

<u>Description</u>	<u>Appropriated FY14</u>	<u>Requested FY15</u>
Salary, Ambulance Director	\$ 13,396.00	\$13,716.18
Wages, Hourly – On-call EMT’s, Billing Clerk	\$ 39,273.00	\$40,000.00
EMT Stipends	\$ 1,800.00	\$ 00.00
Health Insurance	\$ 36,967.00	\$36,980.00
Medicare	\$ 788.00	\$ 803.76
Expenses	\$ 24,700.00	\$24,707.00
Reserve Fund	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
Total Ambulance Department	\$ 121,924.00	\$121,206.94
Indirect Cost Expenses	<u>\$39,967.00</u>	<u>\$39,967.00</u>

Total Ambulance Department Spending **\$161,891.00** **\$161,173.94**

Summary: *This article presents the proposed Ambulance operating budget of the Town for FY2015.*

A majority vote is required for the passage of this article.

Sponsored by:
**AMBULANCE DEPARTMENT
BOARD OF SELECTMEN**

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 8: Appropriate Solid Waste/Recycling Curbside Budget for FY2015

To see if the Town will vote to raise and appropriate, or transfer from available funds, including Solid Waste/Recycling receipts, a certain sum of money for the FY15 budget to operate the Solid Waste Enterprise; or take any other action relative thereto.

LINE 433: FY2015 SOLID WASTE/RECYCLING CURBSIDE COLLECTION BUDGETS

<u>Description</u>	<u>Appropriated FY14</u>	<u>Requested FY15</u>
Expenses	<u>\$224,464</u>	<u>\$229,953.28</u>
Total Solid Waste/Recycling Curbside Collection	\$224,464	\$229,953.28

Summary: *This article presents the proposed Solid Waste operating budget of the Town for FY2015.*

A majority vote is required for the passage of this article.

Sponsored by:
BOARD OF HEALTH

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 9: Approve Five-Year Capital Improvement Plan for FY 2015 (See Appendix D)

To see if the Town will vote to approve the FY2015 Capital Budget, together with the ensuing four years, said five-year plan known as the Capital Improvement Plan, as set forth in Appendix E; or take any other action relative thereto.

Summary: *This article presents the proposed five (5) year Capital Plan.*

A majority vote is required for the passage of this article.

Sponsored by:
BOARD OF SELECTMEN

Board of Selectmen: AT TOWN MEETING
Finance Committee: AT TOWN MEETING

Revenue Source: Fines and payments by owners for boarding dogs

e) Wetlands By-law Expenses (Re-establish)

Fiscal Year Expenditure Limit: \$25,000
Authorized Department: Conservation Commission
Program or Purpose: Pass-through account for expert engineering and consulting services retained by the Conservation Commission for review of applications under the Wetlands Bylaw
Revenue Source: Costs and fees advanced by applicants

f) Fees & Expenses of Animal Control Officer (Re-establish)

Fiscal Year Expenditure Limit: \$3,000
Authorized Department: Board of Health
Program or Purpose: Pass-through account for paying the Animal Control Officer's stipend, fees, and other expenses
Revenue Source: Fees and charges assessed to owners for the inspection of domestic animals in accordance with Massachusetts General Laws Chapter 129, Section 19

g) Fees for Deputy Collector (Re-establish)

Fiscal Year Expenditure Limit: \$15,000
Authorized Department: Town Collector
Program or Purpose: Pass-through account to pay statutory fees earned by the Town's Deputy Collector (independent contractor)
Revenue Source: Fees added to, and paid with, overdue bills

h) Fees & Expenses of Field Driver (Re-establish)

Fiscal Year Expenditure Limit: \$2,000
Authorized Department: Police Department
Program or Purpose: Pass-through account for paying the fees and expenses of the Town's Field Driver
Revenue Source: Charges assessed to owners for collecting, transporting, and impounding their strayed animals

i) Fees & Expenses of Police Lock-up (Re-establish).

Fiscal Year Expenditure Limit: \$5,000
Authorized Department: Police Department
Program or Purpose: Pass-through account for providing lock-up facilities to other governmental entities
Revenue Source: Fees paid for use of cells

j) Expenses of Planning Board (Re-establish)

Fiscal Year Expenditure Limit: \$40,000
Authorized Department: Planning Board
Program or Purpose: Pass-through account for expert engineering and other consulting services, and for required legal advertising, and for expenses incurred by the Planning Board for review of applications under its Subdivision Control Regulations
Revenue Source: Costs and fees advanced by applicants

k) Expenses of Recycling (Re-establish)

Fiscal Year Expenditure Limit: \$3,000
Authorized Department: Board of Health
Program or Purpose: Pass-through account for expenses of recycling cardboard, glass, metals, paper, plastics, etc.
Revenue Source: Payments for recycled materials

l) Expenses of Recreational Fields (Re-establish)

Fiscal Year Expenditure Limit: \$25,000
Authorized Department: Recreation Fields Committee
Program or Purpose: For the costs of maintenance, equipment, and supplies, renovations and/or improvements to any and all Town-owned Recreation fields, including related design services
Revenue Source: Fees, donations, gifts

m) Council on Aging Medical Transport Expenses (Re-establish)

Fiscal Year Expenditure Limit: \$3500
Authorized Department: Council on Aging
Program or Purpose: For the costs of transportation to medical events for the elderly that supplements services already provided by the MART van
Revenue Source: Grants, donations, fares

n) Council on Aging Newsletter Printing Expenses (Re-establish)

Fiscal Year Expenditure Limit: \$4,000
Authorized Department: Council on Aging
Program or Purpose: For the costs of advertising and printing the monthly COA newsletter
Revenue Source: Revenue from advertisements; grants, donations

o) Conservation Forestry -Establish

Fiscal Year Expenditure Limit: \$25,000
Authorized Department: Conservation Commission
Program or Purpose: Costs of oversight and management of conservation land, including forest land
Revenue Source: Revenue from Forestry undertaken on Town Conservation Land

Description: The purpose of utilizing receipts and fees received in connection with the sale and harvest of timber, and other forestry products, conducted on Town-owned conservation land under the care and custody of the Shirley Conservation Commission, said receipts and fees to be credited to said account and expended by the Conservation Commission for oversight and management of conservation lands owned by the Town, with the maximum amount in said account not to exceed \$25,000 for Fiscal Year 2015.

Summary: *Some of the Town’s governmental functions are able to produce enough revenue, through fees, grants, and the like, to support particular expenses. Formerly the Town had to raise the expense money at Town Meeting and then offset the appropriation with estimated receipts to keep the tax rate at a minimum. More recently state law has provided for the use of revolving funds, and now this article has become a standard article in Shirley.*

The result is essentially the same, but the balancing is demystified. The voter can clearly see what is happening, rather than worry whether a particular revenue stream is truly being used to fund the service for which it is received versus some other unrelated function. The law requires that revolving funds generally be voted at an Annual Town Meeting and renewed annually. All of these revolving funds and are being recommended for re-establishment for FY2015. This article also establishes the Conservation Commission Forestry Revolving Fund.

A majority vote is required for the passage of this article.

**Sponsored by:
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

Article 12: Adopt Article XXX Streetlights By-Law

To see if the Town will vote to amend the Code of the Town of Shirley by inserting a new by-law, Article XXX, Streetlights, which shall provide as follows:

Establishment; Purpose:

The Town of Shirley has taken ownership of town-wide street lighting, effective 28 September 2014. The purpose of this bylaw is to establish a consistent and standardized process to be used by the Town to determine the placement and technical requirements of street lights, so as to improve public safety, increase operational efficiency, to conserve natural resources and to unify the aesthetic qualities of the Town by encouraging uniform, quality and economical town wide lighting on Town public and private ways.

Applicability:

The provisions of this bylaw shall apply to the installation, replacement or repair of any street lights in the Town of Shirley, including lights along or abutting upon all public and private ways within the Town.

Requirements:

Section 1: No person or entity shall erect, install or replace a street light upon or abutting any public or private way in the Town of Shirley without first obtaining a permit from the Board of Selectmen.

Section 2: The Board of Selectmen shall adopt, and may amend from time to time, a policy to effectuate the purposes of this Bylaw. Said policy shall establish uniform technical standards and procedures applicable to the erection, maintenance, repair and replacement of street lights in the Town of Shirley, and may include but not be limited-to the following elements:

- (a) establishing street light technical standards that prioritize energy efficiency and consistency throughout the Town;
- (b) establishing procedures for processing requests for installation, repair or replacement of street lights and for determining who will be responsible for the costs of such installation, repair or replacement; and
- (c) establishing objective criteria for the placement of street lights where increased lighting is necessary for the safety of motor and pedestrian traffic.

or to take any other action relative thereto.

A majority vote is required for the passage of this article.

Summary: *The Town of Shirley has taken ownership of town wide street lighting, effective September 28, 2014. This by-law encourages uniform, quality and economical town wide lighting on town approved roads as well as site specific lighting requirements for future developments and will enhance public safety and security. The provisions of this by-law shall apply to any replacement of existing Town lighting stock and for new developments includes acceptable standards that will allow for uniform lighting throughout Shirley and the related economic issues.*

**Sponsored by:
TOWN CLERK
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

Article 13: Amend Article IV of the Financial Affairs Bylaw

To see if the Town will vote to amend Article III, "Financial Affairs," of the Code of the Town of Shirley as set forth below, with text to be inserted shown by underlining and text to be deleted shown by strikethrough, or take any other action relative thereto.

Establishment; Purpose:

There shall be in the Town of Shirley a set of financial affairs bylaws intended to encourage standardized and transparent financial and accounting practices, in keeping with Massachusetts General Laws and applicable accounting standards.

Applicability:

The provisions of this Chapter shall apply to the Town's financial affairs as addressed herein.

Compliance:

- Section 1 The Town Treasurer shall pay no money from the Treasury, except upon a warrant or order therefore signed by the majority of the Selectmen, except as otherwise provided by law.
- Section 2 Each officer, board or committee authorized to spend money shall, on or before June twentieth of the year, transmit to the Selectmen all unpaid bills outstanding as of that date. Books of the Town shall be closed as of the thirtieth of June of each year. [Amended May 18, 1981 ATM, Art. 22]
- Section 3 Every officer shall pay into the treasury of the Town all amounts received by him on behalf of the Town except as otherwise provided by law and shall make a true return thereof to the Selectmen stating the accounts upon which such amounts were received.
- Section 4 The Selectmen shall prescribe the methods of accounting and the forms to be used by the several officers, boards, committees of the Town pertaining to their receipts and disbursements, and shall provide that such methods and forms shall conform to the requirements prescribed by law or any rules or regulations made there under.
- Section 5 Except as otherwise provided by law, the Treasurer shall have custody of deeds, bonds, contracts, insurance policies, and other similar documents owned by the Town, except that the bonds given by the Treasurer and the Collector of Taxes to the Town shall be in custody of the Selectmen.
- Section 6 No officer of the Town shall in his official capacity make or pass upon or participate in making or passing upon, any sale, contract or agreement or the terms or amount of any payment in which the Town is interested and in which such officer has any personal interest, direct or indirect.
- Section 7 No contract involving an obligation of the Town in excess of \$500.00 shall be binding upon the Town unless it is in writing and is signed by at least a majority of the board or committee duly authorized or having control of the appropriation against which such obligation is incurred; and such board or committee shall make a record of every such contract in a book which shall be the property of the Town. [Amended May 18, 1981 ATM, Art. 18]
- ~~Section 8 No board or officer shall make any contract in behalf of the Town, the execution of which shall necessarily extend beyond one year from the date thereof, unless specific authority to do so has been given by vote of the Town, except as otherwise provided by law.~~
- ~~Section 9 Every contract exceeding \$2,000.00 shall be accompanied by a suitable bond for the performance of the same, or by the deposit of money or security to the amount of such bond if so requested by the officer or board authorized to make contact. [Amended May 18, 1981 ATM, Art.20]~~

~~Section 10~~ — ~~No sum in excess of \$4,000.00 shall be expended in any year out of a departmental appropriation for operating expenses for any item having an expected life in excess of two years. This provision shall not apply to the School Department or the Road Machinery Fund. [Amended May 18, 1984 ATM, Art 21; and May 18, 1987 ATM, Art.19]~~

Section 8 **The procurement of supplies and services, and the acquisition and disposition of real property shall be undertaken in conformity with the provisions of Massachusetts General Laws Chapter 30B as it may, from time to time, be amended, including but not limited to the use of sound business practices, solicitation of quotations, and competitive sealed bids or proposals, all as specified in detail in said Chapter 30B. All other contracts shall be in conformity with applicable general laws, including but not limited to Massachusetts General Laws Chapter 30, Section 39M, Chapter 149, and Chapter 149A.**

Section 9 **RESERVED**

Section 10 **RESERVED**

Section 11 [DELETED May 16, 1994 ATM, Art. 22]

Section 12 Any person or persons presenting any matter to the Planning Board, Conservation Commission, Board of Health, or any other board of the Town, or the Building or Zoning Inspector, which requires the Town to incur expense for compliance with the Zoning By-Law, Town By-Laws, State Statutes, and Federal Statutes, shall reimburse the Town for such expenses. [Added May 18, 1976 ATM, Art. 48]

Section 13 Payment of Taxes or Assessments [Added Oct 18, 1993 STM, Art. 1]

Section 13.1 The Tax Collector shall annually furnish to each department, board, commission or division, hereinafter referred to as the licensing authority, that issues licenses or permits including renewals and transfer, a list of any person, corporation, or business enterprise, hereinafter referred to as the party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges for not less than a twelve month period, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate tax board.

Section 13.2 The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers held by any party whose name appears on said list furnished to the licensing authority by the Tax Collector **or with respect to any activity, event or other matter which is the subject of such license or permit and which activity, event or matter is carried out or exercised or is to be carried out or exercised on or about real estate owned by any party whose name appears on said list furnished to the licensing authority from the tax collector**, provided, however, that written notice is given to the party and the Tax Collector, as required by applicable provisions of law, and the party is given a hearing, to be held not earlier than fourteen days after said notice. Said list shall be prima facie evidence for denial, revocation or suspension of said license or permit held by any party. The Tax Collector shall have the right to intervene in any hearing conducted with respect to such license denial, revocation or suspension.

Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purpose of such proceeding and shall not be relevant to or introduced in any other proceeding at law, except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the license authority received a certificate issued by the Tax Collector that the party is in good standing with respect to any and all local taxes, fees, assessments, betterments, or other municipal charges, payable to the municipality as of the date of issuance of said certificate.

Section 13.3 Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said

license or permit; provided, however, that the holder shall be given notice and a hearing as required by applicable provisions of law.

Section 13.4 The Licensing Authority may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholders, if any, or members of his immediate family, as defined in Section One of Chapter 268 of the General Laws, in the business or activity conducted in or on said property.

This section shall not apply to the following licenses or permits: open burning, bicycle permits, sale of articles for charitable purposes, children work permits, clubs and associations dispensing food or beverage licenses, dog, fishing, hunting and trapping licenses, marriage licenses and theatrical event and public exhibition permits.

Section 14 Authorization to Dispose of Equipment [Added June 5, 1995 ATM, Art. 11]

1. A Board, Commission, Committee, Officer, or Department Head of the Town, with the written approval of the Board of Selectmen, may trade or sell at auction, by open or sealed bid, equipment that has been used by the Department and has a current estimated value of less than \$10,000.

2. Such auction shall be advertised at the expense of the Department at least two weeks in advance in the newspaper having general circulation in the Town.

Section 15 **Pursuant to Massachusetts General Law Chapter 40 Section 21E, all municipal charges and bills are due thirty (30) days from the billing date. Any charge or bill outstanding after the due date shall be assessed interest and penalty on the delinquent amount from the billing date until such charge is paid in full in an amount equal to the interest and penalty permitted to be charged per Massachusetts General Law, Chapter 59, Section 57.**

or act in relation thereto.

A majority vote is required for the passage of this article.

Summary: *This article seeks to alter the Financial Affairs Bylaw so that they are more in line with Massachusetts General Laws.*

**Sponsored by:
TOWN CLERK
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

Article 14: Special Legislation - Town Collector & Town Clerk Position

To see if the Town will authorize the Selectmen to petition the General Court to enact special legislation changing the manner of selection of the Town Collector & Town Clerk from elected to appointed, as set forth below; provided, however, that the General Court may make clerical or editorial changes of form only to such bill, unless the Board of Selectmen approves amendments to the bill prior to enactment by the General Court, and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition, or take any other action relative thereto.

An Act Providing for Appointment of the Town Collector and Town Clerk in the Town of Shirley

SECTION 1. Notwithstanding section 1 of chapter 41 of the General Laws or any other general or special law to the contrary, there shall be in the town of Shirley a town clerk and town collector, each of whom shall be appointed by the board of selectmen for a term not to exceed three years and whom may be removed by said board for cause. The appointed town clerk and town collector shall have all the powers and duties imposed by law, respectively, upon town clerks and town collectors.

SECTION 2. Notwithstanding section 1, any elected incumbent in the office of town collector or town clerk as of the effective date of this act shall continue to hold such office and perform the duties thereof until the expiration of the elected term or sooner vacating of office. Upon such expiration of term or sooner vacating of office, the elected position of town collector and town clerk shall be abolished.

SECTION 3. This act shall take effect upon passage.

Summary: *This Article, as presented and if adopted, would authorize the Selectmen to petition the General Court to enact Special Legislation to change the Town Collector & Town Clerk position from an elected position to an appointed position by the Board of Selectmen upon the expiration of the current term of the elected Tax Collector & Town Clerk, or when the current elected incumbent resigns from or vacates the office, whichever is sooner.*

A majority vote is required for the passage of this Article.

Sponsored by:
BOARD OF SELECTMEN

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 15: Renew Limited Additional Property Tax Exemption

To see if the Town will vote to accept the provisions of M.G.L. Chapter 73 of the Acts of 1986, to grant additional real estate tax exemptions of 100% for fiscal year 2014 to persons who qualify for property tax exemptions under Clauses 17D, 22, 22A, 22B, 22C, 22E, 37A, and 41C of Section 5 of Chapter 59; or take any other action relative thereto.

Summary: *The Commonwealth of Massachusetts allows exemptions to qualified persons that help to defray the amount of property taxes to be paid. Each exemption has requirements that the applicant must meet in order to be eligible. Exemption must be approved by the Assessors. This article provides that the Town grant an additional exemption, above the statutory amount, not to exceed 100%, provided that an applicant cannot pay less than what was paid in the preceding year on the property.*

A majority vote is required for the passage of this article

Sponsored by:
ASSESSORS

Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR

Article 16: Transfer to the General Stabilization Fund

To see if the Town will vote to transfer a sum of money to the General Stabilization Fund by a transfer from available funds; or take any other action relative thereto.

Summary: *This article transfers to the General Stabilization Fund surplus funds realized as a result of any other actions taken in the previous articles of this warrant. Additionally, should additional revenues be recognized or state aid increase after the signing of this warrant, the Town has the means to “capture” those revenues with this article, and deposit those receipts into the Stabilization Fund.*

A two-thirds vote is required for passage of this article.

**Sponsored by:
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

Article 17: Transfer to the Capital Stabilization Fund

To see if the Town will vote to transfer a sum of money to the Capital Stabilization Fund by a transfer from available funds; or take any other action relative thereto.

Summary: *This article transfers to the Capital Stabilization Fund surplus funds realized as a result of any other actions taken in the previous articles of this warrant. Additionally, should additional revenues be recognized or state aid increase after the signing of this warrant, the Town has the means to “capture” those revenues with this article, and deposit those receipts into the Stabilization Fund.*

A two-thirds vote is required for passage of this article.

**Sponsored by:
BOARD OF SELECTMEN**

**Board of Selectmen: ALL IN FAVOR
Finance Committee: ALL IN FAVOR**

* * * *

And you will serve this Warrant by posting true and attested copies of same at the Town Offices and the Hazen Memorial Library in Shirley Village, at the Center Town Hall in Shirley Center, and a like copy at the United States Post Office in Shirley Village, fourteen days at least before the time appointed for said Meeting.

Hereof fail not and make due return of this Warrant with your doings therein to one of the Selectmen, on or before the date of the Meeting.

Given under our hands at Shirley, this twelfth Day of May, 2014.

BOARD OF SELECTMEN

Kendra J. Dumont
Chair

Robert E. Prescott, Jr
Vice Chair

David N. Swain
Clerk

A true copy.
Attest:

Amy R. McDougall
Town Clerk

* * * *

* * * *

RETURN OF SERVICE

I certify that on the _____ Day of _____, 2014, I duly posted true and attested copies of the foregoing Warrant at the following places and times:

Town Offices _____M.

U. S. Post Office _____M.

Center Town Hall _____M.

Hazen Memorial Library _____M.

Constable, Signature

Constable, Printed Name

* * * *

Appendix A – Article 3

Grade & Position	
Grade	Title
15	
14	Police Chief Town Administrator
13	Public Works Director
12	
11	Fire Chief Police Lieutenant
10	Information Technology Administrator
9	Accountant/Budget Officer Treasurer Principal Assessor
8	Library Director Building Inspector/Facilities Manager
7	Executive Assistant/Benefits Coordinator
6	Assistant Assessor Conservation Agent Police Dept. Executive Secretary Youth Services Librarian Reserve Police Officer Council on Aging Director
5	Assistant Accountant Assistant Treasurer Community Development Coordinator Assistant Collector Health/Inspections Office Manager Public Works Assistant Planning Administrator Sewer Dept. Office Mgr/Assistant Assistant Librarian
4	Conservation Secretary Finance Committee Admin. Secretary Selectmen's Secretary Board of Assessor's Clerk Zoning Board of Appeal's Secretary
3	
2	Custodian Library Aide Police Matron
1	

APPENDIX B - Article 3
Town of Shirley
Proposed FY15 Wage Scale - 2% Cost of Living Adjustment (COLA)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15
1 hourly annual	11.18 23,344	11.43 23,866	11.69 24,409	11.95 24,952	12.22 25,515	12.49 26,079	12.77 26,664	13.06 27,269	13.35 27,875	13.65 28,501	13.96 29,148	14.27 29,796	14.59 30,464	14.92 31,153	15.26 31,863
2 hourly annual	12.30 25,682	12.58 26,267	12.86 26,852	13.15 27,457	13.45 28,084	13.75 28,710	14.06 29,357	14.38 30,025	14.70 30,694	15.03 31,383	15.37 32,093	15.72 32,823	16.07 33,554	16.43 34,306	16.80 35,078
3 hourly annual	13.53 28,251	13.83 28,877	14.14 29,524	14.46 30,192	14.79 30,882	15.12 31,571	15.46 32,280	15.81 33,011	16.17 33,763	16.53 34,515	16.90 35,287	17.28 36,081	17.67 36,895	18.07 37,730	18.48 38,586
4 hourly annual	14.88 31,069	15.21 31,758	15.55 32,468	15.90 33,199	16.26 33,951	16.63 34,723	17.00 35,496	17.38 36,289	17.77 37,104	18.17 37,939	18.58 38,795	19.00 39,672	19.43 40,570	19.87 41,489	20.32 42,428
5 hourly annual	16.37 34,181	16.74 34,953	17.12 35,747	17.51 36,561	17.90 37,375	18.30 38,210	18.71 39,066	19.13 39,943	19.56 40,841	20.00 41,760	20.45 42,700	20.91 43,660	21.38 44,641	21.86 45,644	22.35 46,667
6 hourly annual	18.01 37,605	18.42 38,461	18.83 39,317	19.25 40,194	19.68 41,092	20.12 42,011	20.57 42,950	21.03 43,911	21.50 44,892	21.98 45,894	22.47 46,917	22.98 47,982	23.50 49,068	24.03 50,175	24.57 51,302
7 hourly annual	19.81 41,363	20.26 42,303	20.72 43,263	21.19 44,245	21.67 45,247	22.16 46,270	22.66 47,314	23.17 48,379	23.69 49,465	24.22 50,571	24.76 51,699	25.32 52,868	25.89 54,058	26.47 55,269	27.07 56,522
8 hourly annual	21.79 45,498	22.28 46,521	22.78 47,565	23.29 48,630	23.81 49,715	24.35 50,843	24.90 51,991	25.46 53,160	26.03 54,351	26.62 55,583	27.22 56,835	27.83 58,109	28.46 59,424	29.10 60,761	29.75 62,118
9 hourly annual	23.97 50,049	24.51 51,177	25.06 52,325	25.62 53,495	26.20 54,706	26.79 55,938	27.39 57,190	28.01 58,485	28.64 59,800	29.28 61,137	29.94 62,515	30.61 63,914	31.30 65,354	32.00 66,816	32.72 68,319
10 hourly annual	26.37 55,061	26.96 56,292	27.57 57,566	28.19 58,861	28.82 60,176	29.47 61,533	30.13 62,911	30.81 64,331	31.50 65,772	32.21 67,254	32.93 68,758	33.67 70,303	34.43 71,890	35.20 73,498	35.99 75,147
11 hourly annual	29.01 60,573	29.66 61,930	30.33 63,329	31.01 64,749	31.71 66,210	32.42 67,693	33.15 69,217	33.90 70,783	34.66 72,370	35.44 73,999	36.24 75,669	37.06 77,381	37.89 79,114	38.74 80,889	39.61 82,706
12 hourly annual	31.91 66,628	32.63 68,131	33.36 69,656	34.11 71,222	34.88 72,829	35.66 74,458	36.46 76,128	37.28 77,841	38.12 79,595	38.98 81,390	39.86 83,228	40.76 85,107	41.68 87,028	42.62 88,991	43.58 90,995
13 hourly annual	35.10 73,289	35.89 74,938	36.70 76,630	37.53 78,363	38.37 80,117	39.23 81,912	40.11 83,750	41.01 85,629	41.93 87,550	42.87 89,513	43.83 91,517	44.82 93,584	45.83 95,693	46.86 97,844	47.91 100,036
14 hourly annual	38.61 80,618	39.48 82,434	40.37 84,293	41.28 86,193	42.21 88,134	43.16 90,118	44.13 92,143	45.12 94,211	46.14 96,340	47.18 98,512	48.24 100,725	49.33 103,001	50.44 105,319	51.57 107,678	52.73 110,100
15 hourly annual	42.47 88,677	43.43 90,682	44.41 92,728	45.41 94,816	46.43 96,946	47.47 99,117	48.54 101,352	49.63 103,627	50.75 105,966	51.89 108,346	53.06 110,789	54.25 113,274	55.47 115,821	56.72 118,431	58.00 121,104

Appendix C - Article 4						
Town of Shirley FY15 Budget by Function						
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended
114	MODERATOR					
	Expenses	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
	Total	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
122	SELECTMEN					
	Salaries, Elected Officials	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
	Appointed, Salary	\$ 40,674.24	\$ 43,513.60	\$ 45,393.12	\$ 46,270.08	\$ 46,270.08
	Financial Audit	\$ 25,500.00	\$ 23,000.00	\$ 23,000.00	\$ -	\$ -
	Other Audit Services	\$ -	\$ -	\$ 500.00	\$ -	\$ -
	Legal Notices	\$ 976.30	\$ 762.78	\$ 1,000.00	\$ -	\$ -
	Expenses	\$ 2,070.78	\$ 2,129.22	\$ 2,270.00	\$ 2,670.00	\$ 2,670.00
	Total	\$ 69,521.32	\$ 69,705.60	\$ 72,463.12	\$ 73,340.08	\$ 73,340.08
124	PERSONNEL BOARD					
	Expenses	\$ 200.00	\$ 10,200.00	\$ 200.00	\$ 200.00	\$ 200.00
	Total	\$ 200.00	\$ 10,200.00	\$ 200.00	\$ 200.00	\$ 200.00
129	TOWN ADMINISTRATOR					
	Salary, Appointed Position	\$ 94,999.84	\$ 71,250.27	\$ 92,366.00	\$ 90,500.71	\$ 90,500.71
	Expenses	\$ 370.93	\$ 49.00	\$ -	\$ 750.00	\$ 750.00
	Contract Negotiations	\$ -	\$ -	\$ -	\$ 27,455.56	\$ 27,455.56
	Total	\$ 95,370.77	\$ 71,299.27	\$ 92,366.00	\$ 118,706.27	\$ 118,706.27
131	FINANCE COMMITTEE					
	Annual Town Meeting Warrant	\$ 155.23	\$ 155.23	\$ 1,000.00	\$ -	\$ -
	Expenses	\$ 170.00	\$ 170.00	\$ 170.00	\$ 2,370.00	\$ 2,370.00
	Total	\$ 325.23	\$ 325.23	\$ 1,170.00	\$ 2,370.00	\$ 2,370.00
132	RESERVE FUND *					
	Expenses	\$ 7,830.01	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Total	\$ 7,830.01	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
135	TOWN ACCOUNTANT					
	Salary, Appointed Position	\$ 54,873.27	\$ 56,553.20	\$ 58,929.84	\$ 61,136.64	\$ 61,136.64
	Wages Hourly, Appointed	\$ 37,251.49	\$ 38,076.00	\$ 39,642.19	\$ 40,931.59	\$ 40,931.59
	Expenses	\$ 1,880.71	\$ 1,397.26	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total	\$ 94,005.47	\$ 96,026.46	\$ 101,572.03	\$ 105,068.23	\$ 105,068.23
141	ASSESSORS					
	Salaries, Elected Officials	\$ 300.00	\$ 278.21	\$ 300.00	\$ 300.00	\$ 300.00
	Salary, Appointed Position	\$ 53,223.20	\$ 54,039.20	\$ 56,346.24	\$ 58,484.88	\$ 58,484.88
	Wages Hourly	\$ 4,460.40	\$ 5,240.55	\$ 5,351.00	\$ 5,437.15	\$ 5,437.15
	Mapping Services	\$ 3,301.99	\$ 3,475.00	\$ 3,750.00	\$ -	\$ -
	Contract Services	\$ 25,825.00	\$ 25,825.00	\$ 25,825.00	\$ -	\$ -
	Expenses	\$ 3,454.46	\$ 4,243.65	\$ 4,000.00	\$ 33,575.00	\$ 33,575.00
	Total	\$ 90,565.05	\$ 93,101.61	\$ 95,572.24	\$ 97,797.03	\$ 97,797.03

Town of Shirley FY15 Budget by Function							
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended	Comments
145/146	TREASURER & COLLECTOR						
	Salary, Appointed Position-Treasurer	\$ 55,645.20	\$ 56,528.80	\$ 58,929.84	\$ 61,136.64	\$ 61,136.64	
	Salary, Elected Position-Collector	\$ 55,645.20	\$ 57,553.60	\$ 59,988.24	\$ 61,136.64	\$ 61,136.64	
	Wages Hourly, Appointed-Ass't Treasurer	\$ 34,843.50	\$ 36,009.62	\$ 37,517.44	\$ 38,288.70	\$ 38,288.70	
	Wages Hourly, Appointed-Ass't Collector	\$ 23,363.58	\$ 23,769.86	\$ 24,742.80	\$ -	\$ -	
	Tax Taking	\$ 3,402.39	\$ 4,400.00	\$ 3,675.00	\$ 3,675.00	\$ 3,675.00	
	Collector Expenses	\$ 13,724.26	\$ 13,373.82	\$ 15,184.00	\$ 15,346.00	\$ 15,346.00	
	Tax Title/Foreclosure Expenses	\$ 1,902.39	\$ 4,308.65	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
	Treasurer Expenses	\$ 4,363.84	\$ 3,477.39	\$ 4,500.00	\$ 4,400.00	\$ 4,400.00	
	Total	\$ 192,890.36	\$ 199,421.74	\$ 214,537.32	\$ 193,982.98	\$ 193,982.98	
151	LEGAL EXPENSE						
	Expenses	\$ 22,933.08	\$ 41,610.18	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
	Total	\$ 22,933.08	\$ 41,610.18	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
155	COMPUTER OPERATIONS						
	Computer Technician - Consulting Exp	\$ 65,399.38	\$ 67,745.85	\$ 68,000.00	\$ 69,287.00	\$ 69,287.00	
	Computer Operations Expense	\$ 42,197.64	\$ 39,020.18	\$ 75,906.00	\$ 75,906.00	\$ 75,906.00	
	Equipment	\$ 4,483.84	\$ 1,949.98	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
	Total	\$ 112,080.86	\$ 108,716.01	\$ 150,906.00	\$ 152,193.00	\$ 152,193.00	
159	OFFICE MACHINES						
	Expenses	\$ 6,274.11	\$ 6,321.18	\$ 7,508.00	\$ 10,000.00	\$ 10,000.00	
	Total	\$ 6,274.11	\$ 6,321.18	\$ 7,508.00	\$ 10,000.00	\$ 10,000.00	
161	TOWN CLERK						
	Salary, Elected Position	\$ 54,455.04	\$ 56,044.80	\$ 58,424.80	\$ 59,800.32	\$ 59,800.32	
	Expenses	\$ 1,196.54	\$ 1,200.00	\$ 3,841.00	\$ 3,417.00	\$ 3,417.00	
	Total	\$ 55,651.58	\$ 57,244.80	\$ 62,265.80	\$ 63,217.32	\$ 63,217.32	
162	CONDUCT OF ELECTIONS						
	Wages, Hourly	\$ -	\$ 5,741.30	\$ 9,400.00	\$ 7,311.00	\$ 7,311.00	
	Expenses	\$ 8,495.98	\$ 7,917.61	\$ 5,272.00	\$ 5,554.00	\$ 5,554.00	
	Total	\$ 8,495.98	\$ 13,658.91	\$ 14,672.00	\$ 12,865.00	\$ 12,865.00	
945	GENERAL INSURANCE						
	Expenses	\$ 116,337.90	\$ 134,624.41	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	
	Total	\$ 116,337.90	\$ 134,624.41	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	
999	SALARY INCREASES						
	Expenses	\$ -	\$ -	\$ 5,967.28	\$ -	\$ -	
	Total	\$ -	\$ -	\$ 5,967.28	\$ -	\$ -	
	Total General Government	\$ 872,481.72	\$ 952,405.40	\$ 1,044,349.79	\$ 1,054,889.91	\$ 1,054,889.91	
171	CONSERVATION COMMISSION						
	Wages Hourly, Agent	\$ 8,094.38	\$ 11,002.55	\$ 17,655.83	\$ 17,862.32	\$ 17,862.32	
	Wages Hourly, Secretary	\$ 5,437.44	\$ 1,923.10	\$ -	\$ -	\$ -	
	Expenses	\$ 1,430.51	\$ 1,139.68	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
	Total	\$ 14,962.33	\$ 14,065.33	\$ 19,155.83	\$ 19,362.32	\$ 19,362.32	

Town of Shirley FY15 Budget by Function							
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended	Comments
175	PLANNING BOARD						
	Wages Hourly, Appointed	\$ 17,325.57	\$ 17,189.00	\$ 18,670.24	\$ 19,126.08	\$ 14,328.90	
	Expenses	\$ 973.54	\$ 887.93	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Total	\$ 18,299.11	\$ 18,076.93	\$ 19,670.24	\$ 20,126.08	\$ 15,328.90	
176	ZONING BOARD OF APPEALS						
	Wages Hourly, Secretary	\$ 2,775.36	\$ 3,863.51	\$ 4,743.80	\$ 4,660.42	\$ 4,660.42	
	Expenses	\$ 481.79	\$ 388.63	\$ 500.00	\$ 500.00	\$ 500.00	
	Total	\$ 3,257.15	\$ 4,252.14	\$ 5,243.80	\$ 5,160.42	\$ 5,160.42	
241	BUILDING INSPECTOR						
	Salary Appointed Position	\$ 48,420.72	\$ 49,260.40	\$ 51,344.24	\$ 53,160.48	\$ 53,160.48	
	Wages Hourly	\$ 25,255.15	\$ 26,047.06	\$ 27,122.47	\$ 27,754.74	\$ 27,754.74	
	Seal of Weights and Measures	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
	Salary, Part-time Building Inspector	\$ 475.00	\$ 700.00	\$ 500.00	\$ 500.00	\$ 500.00	
	Expenses	\$ 861.25	\$ 706.61	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Total	\$ 76,512.12	\$ 78,214.07	\$ 81,466.71	\$ 83,915.22	\$ 83,915.22	
243	GASPLUMBING INSPECTOR						
	Salary, Appointed Position	\$ 10,249.99	\$ 10,364.12	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	
	Expenses	\$ -	\$ 150.00	\$ 500.00	\$ 500.00	\$ 500.00	
	Total	\$ 10,249.99	\$ 10,514.12	\$ 11,060.06	\$ 11,060.06	\$ 11,060.06	
245	WIRING INSPECTOR						
	Salary, Appointed Position	\$ 10,249.99	\$ 10,364.12	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	
	Expenses	\$ 1,045.10	\$ 779.58	\$ 800.00	\$ 800.00	\$ 800.00	
	Total	\$ 11,295.09	\$ 11,143.70	\$ 11,360.06	\$ 11,360.06	\$ 11,360.06	
433	B.O.H/TRASH COLLECTION						
	Trash Collection/Recycling	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	Total	\$ 50,000.00					
492	BOARD OF HEALTH/LANDFILL						
	Expenses	\$ 750.00	\$ 750.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	
	Monitoring/Testing	\$ 8,380.00	\$ 8,255.00	\$ 8,380.00	\$ 8,380.00	\$ 8,380.00	
	Total	\$ 9,130.00	\$ 9,005.00	\$ 9,630.00	\$ 9,630.00	\$ 9,630.00	
511	BOARD OF HEALTH						
	Wages Hourly	\$ 13,600.19	\$ 14,025.34	\$ 14,604.41	\$ 14,944.86	\$ 14,944.86	
	Expenses	\$ 474.89	\$ 200.30	\$ 500.00	\$ 500.00	\$ 500.00	
	Total	\$ 14,075.08	\$ 14,225.64	\$ 15,104.41	\$ 15,444.86	\$ 15,444.86	
512	BOARD OF HEALTH/RECYCLING						
	Wages Hourly	\$ 4,776.66	\$ 4,698.68	\$ 5,000.00	\$ 4,404.00	\$ 4,404.00	
	Expenses	\$ 515.31	\$ 6,421.61	\$ 7,246.00	\$ 3,429.00	\$ 3,429.00	
	Total	\$ 5,291.97	\$ 11,120.29	\$ 12,246.00	\$ 7,833.00	\$ 7,833.00	
514	NASHOBA BOARD OF HEALTH						
	Expenses, Health Services	\$ 15,354.00	\$ 12,342.43	\$ 9,609.00	\$ 9,609.00	\$ 9,609.00	
	Expenses, Home Care Services	\$ 8,260.00	\$ 5,525.32	\$ 8,260.00	\$ 8,260.00	\$ 8,260.00	
	Total	\$ 23,614.00	\$ 17,867.75	\$ 17,869.00	\$ 17,869.00	\$ 17,869.00	

Town of Shirley FY15 Budget by Function							
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended	Comments
840	MONTACHUSETT REG. PLAN.						
	Assessment	\$ 1,563.90	\$ 1,696.00	\$ 1,739.00	\$ 1,783.00	\$ 1,783.00	
	Total	\$ 1,563.90	\$ 1,696.00	\$ 1,739.00	\$ 1,783.00	\$ 1,783.00	
	Total Land Use	\$ 238,250.74	\$ 240,180.97	\$ 254,545.11	\$ 253,544.02	\$ 248,746.84	
211	POLICE DEPARTMENT						
	Appointed Position, Salary Chief	\$ 81,220.96	\$ 83,950.40	\$ 87,443.20	\$ 86,443.20	\$ 86,443.20	
	Appointed, Salary Exec Sec	\$ 45,685.44	\$ 46,599.20	\$ 48,528.00	\$ 50,174.64	\$ 50,174.64	
	Wages, Hourly Custodian	\$ 6,696.96	\$ 7,052.96	\$ 6,410.00	\$ -	\$ -	
	Salaries, Wages & Hourly (Union)	\$ 565,611.61	\$ 595,140.96	\$ 620,553.00	\$ 627,369.79	\$ 627,369.79	
	Expenses	\$ 86,527.62	\$ 91,231.43	\$ 95,993.00	\$ 68,803.00	\$ 68,803.00	
	Total	\$ 785,742.59	\$ 823,974.95	\$ 858,927.20	\$ 832,790.63	\$ 832,790.63	
221	FIRE DEPARTMENT						
	Appointed Position, Salary Chief	\$ 68,841.36	\$ 70,748.40	\$ 73,760.40	\$ 73,760.40	\$ 73,760.40	
	Wages Hourly, Full-Time	\$ 100,621.29	\$ 101,144.46	\$ 100,866.00	\$ 93,138.80	\$ 93,138.80	
	Wages Hourly On-Call	\$ 19,656.00	\$ 22,545.51	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
	Expenses	\$ 43,688.00	\$ 44,855.11	\$ 44,125.00	\$ 22,550.00	\$ 22,550.00	
	Total	\$ 232,806.65	\$ 239,293.48	\$ 248,751.40	\$ 219,449.20	\$ 219,449.20	
251	COMMUNICATION CENTER						
	Wages Hourly	\$ 153,576.31	\$ 153,503.12	\$ 182,528.00	\$ 180,017.68	\$ 180,017.68	
	Expenses	\$ 8,005.56	\$ 8,565.10	\$ 9,217.00	\$ 8,925.00	\$ 8,925.00	
	Total	\$ 161,581.87	\$ 162,068.22	\$ 191,745.00	\$ 188,942.68	\$ 188,942.68	
292	DOG OFFICER						
	Salary, Appointed Position	\$ 6,981.62	\$ 7,077.20	\$ 7,210.91	\$ -	\$ -	
	Total	\$ 6,981.62	\$ 7,077.20	\$ 7,210.91	\$ -	\$ -	
	Total Protection of Persons and Property	\$ 1,187,112.73	\$ 1,232,413.85	\$ 1,306,634.51	\$ 1,241,182.51	\$ 1,241,182.51	
321	NASHOBA VALLEY TECH. H.S.						
	Regional School Assessment	\$ 595,814.00	\$ 708,721.00	\$ 715,441.00	\$ 702,308.00	\$ 702,308.00	
	Total	\$ 595,814.00	\$ 708,721.00	\$ 715,441.00	\$ 702,308.00	\$ 702,308.00	
331	AYER SHIRLEY REGIONAL SCHOOL DISTRICT						
	Regional School Assessment	\$ 4,709,291.00	\$ 4,950,000.00	\$ 5,331,343.00	\$ 5,783,756.00	\$ 5,591,283.29	
	High School Excluded Debt Service	\$ -	\$ -	\$ -	\$ 364,818.00	\$ 364,818.00	
	Total	\$ 4,709,291.00	\$ 4,950,000.00	\$ 5,331,343.00	\$ 6,148,574.00	\$ 5,956,101.29	
	Total Regional School Districts	\$ 5,305,105.00	\$ 5,658,721.00	\$ 6,046,784.00	\$ 6,850,882.00	\$ 6,658,409.29	
192	PUBLIC BUILDINGS						
	Wages	\$ -	\$ -	\$ -	\$ 17,529.28	\$ 17,529.28	
	Expenses	\$ 66,501.35	\$ 70,676.90	\$ 85,929.00	\$ 104,019.00	\$ 104,019.00	
	Town Payment in Lieu of Betterments	\$ -	\$ 92,746.35	\$ 44,656.00	\$ 44,656.00	\$ 44,656.00	
	War Memorial Bldg Sewer Expense	\$ 2,677.29	\$ 2,981.00	\$ 3,000.00	\$ -	\$ -	
	Total	\$ 69,178.64	\$ 166,404.25	\$ 133,585.00	\$ 166,204.28	\$ 166,204.28	

Town of Shirley FY15 Budget by Function											
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended					Comments
422	DEPARTMENT OF PUBLIC WORKS										
	Wages Hourly, Public Works Assistant	\$ 16,320.05	\$ 22,644.20	\$ 25,738.14	\$ 26,809.92	\$ 26,809.92					
	Wages Hourly, Custodian	\$ 1,139.58	\$ 1,077.12	\$ 1,563.08	\$ -	\$ -					
	Wages Hourly (Union)	\$ 155,186.89	\$ 158,332.74	\$ 166,025.00	\$ 164,639.76	\$ 164,639.76					
	Wages Hourly (Union Overtime)	\$ 1,803.81	\$ 2,119.35	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00					
	Expenses	\$ 70,782.59	\$ 44,669.10	\$ 50,399.00	\$ 32,907.76	\$ 32,907.76					
	Total	\$ 245,232.92	\$ 228,842.51	\$ 245,725.22	\$ 226,357.44	\$ 226,357.44					
423	SNOW & ICE REMOVAL										
	Wages Hourly	\$ 3,500.00	\$ 19,889.68	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00					
	Overtime	\$ 11,000.00	\$ 25,424.87	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00					
	Expenses	\$ 46,663.50	\$ 98,883.98	\$ 64,500.00	\$ 64,500.00	\$ 64,500.00					
	Total	\$ 61,163.50	\$ 144,198.53	\$ 79,000.00	\$ 79,000.00	\$ 79,000.00					
424	STREET LIGHTS										
	Expenses	\$ 24,331.71	\$ 22,056.86	\$ 25,000.00	\$ 5,303.00	\$ 5,303.00					
	Total	\$ 24,331.71	\$ 22,056.86	\$ 25,000.00	\$ 5,303.00	\$ 5,303.00					
426	ROAD & GROUNDS MAINTENANCE										
	Expenses	\$ 26,902.61	\$ 22,632.08	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00					
	Total	\$ 26,902.61	\$ 22,632.08	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00					
491	CEMETERIES										
	Wages Hourly	\$ 7,039.38	\$ 7,188.63	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00					
	Expenses	\$ 6,123.59	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00					
	Total	\$ 13,162.97	\$ 13,488.63	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00					funded by perpetual care/ sale of graves
	Total Department of Public Works	\$ 439,972.35	\$ 597,622.86	\$ 529,810.22	\$ 523,364.72	\$ 523,364.72					
541	COUNCIL ON AGING										
	Wages Hourly, Director	\$ 13,227.04	\$ 24,402.66	\$ 28,881.22	\$ 23,503.05	\$ 23,503.05					
	Expenses	\$ 17,030.00	\$ 17,747.18	\$ 18,530.00	\$ 6,754.00	\$ 6,754.00					
	Meals on Wheels Expenses	\$ 1,000.39	\$ 801.75	\$ -	\$ -	\$ -					
	Total	\$ 31,257.43	\$ 42,951.59	\$ 47,411.22	\$ 30,257.05	\$ 30,257.05					
543	VETERANS										
	Salary, Appointed Position	\$ 6,226.94	\$ 6,296.16	\$ 6,415.38	\$ 6,443.79	\$ 6,443.79					
	Expenses	\$ 317.40	\$ 496.28	\$ 550.00	\$ 550.00	\$ 550.00					
	Benefits	\$ 24,309.64	\$ 64,253.05	\$ 65,500.00	\$ 100,000.00	\$ 100,000.00					
	Total	\$ 30,853.98	\$ 71,045.49	\$ 72,465.38	\$ 106,993.79	\$ 106,993.79					
611	LIBRARY										
	Salary, Appointed Position	\$ 41,436.29	\$ 47,921.75	\$ 51,542.24	\$ 53,201.40	\$ 53,160.48					
	Wages Hourly	\$ 88,109.53	\$ 91,022.20	\$ 96,070.33	\$ 98,280.10	\$ 98,853.07					
	Expenses	\$ 61,129.60	\$ 61,126.79	\$ 61,130.00	\$ 58,040.00	\$ 51,815.00					
	Total	\$ 190,675.42	\$ 200,070.74	\$ 208,742.57	\$ 209,521.50	\$ 203,828.55					
630	RECREATION										
	Wages Hourly	\$ 4,702.70	\$ 4,753.84	\$ 4,845.20	\$ 4,918.28	\$ 4,918.28					
	Expenses	\$ 750.00	\$ 695.87	\$ -	\$ -	\$ -					
	Basketball Expense	\$ 3,600.00	\$ 3,515.35	\$ -	\$ -	\$ -					
	Soccer Expense	\$ 2,800.00	\$ 2,800.00	\$ -	\$ -	\$ -					
	Total	\$ 11,852.70	\$ 11,765.06	\$ 4,845.20	\$ 4,918.28	\$ 4,918.28					funded by revolving

Town of Shirley FY15 Budget by Function												
Line #	Department/Account Name	FY12 Actual	FY13 Actual	FY14 Appropriated	FY15 Requested	FY15 FinCom/BOS Recommended						Comments
650	BENJAMIN HILL PARK COMMITTEE											
	Wages	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00					\$ 4,000.00	
	Expenses	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00					\$ 2,000.00	
	Total	\$ 6,000.00					\$ 6,000.00	funded by revolving				
692	MEMORIAL DAY											
	Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00					\$ 1,000.00	
	Total	\$ 1,000.00					\$ 1,000.00					
	Total Library and Citizen's Services	\$ 271,639.53	\$ 332,832.88	\$ 340,464.37	\$ 358,690.62	\$ 352,997.67					\$ 352,997.67	
711	GENERAL FUND DEBT SERVICE											
	Long Term Principal, Debt Not Excluded	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00					\$ 500.00	
	Long Term Interest, Debt Not Excluded	\$ -	\$ 283.25	\$ 259.00	\$ 233.25	\$ 233.25					\$ 233.25	
	Long Term Principal, Debt Excl 6/28/11	\$ 235,651.00	\$ 242,705.00	\$ 222,689.00	\$ 212,678.00	\$ 212,678.00					\$ 212,678.00	
	Long Term Interest, Debt Excl 6/28/11	\$ 64,704.25	\$ 54,258.65	\$ 47,180.00	\$ 30,319.19	\$ 30,319.19					\$ 30,319.19	
	Short Term Interest, Debt Not Excluded	\$ -	\$ 2,863.32	\$ 945.00	\$ 5,967.00	\$ 5,967.00					\$ 5,967.00	
	Short Term Interest, Debt Excl 6/28/11	\$ 123,272.39	\$ 106,016.02	\$ 87,766.00	\$ 35,231.75	\$ 35,231.75					\$ 35,231.75	
	School Bldg Principal Debt Excl	\$ 197,500.00	\$ 197,500.00	\$ 197,500.00	\$ 197,500.00	\$ 197,500.00					\$ 197,500.00	
	School Bldg Interest Debt Excl	\$ 119,855.70	\$ 111,461.95	\$ 101,587.00	\$ 91,711.95	\$ 91,711.95					\$ 91,711.95	
	Library Principal Debt Exclusion	\$ 51,151.00	\$ 50,151.00	\$ 50,151.00	\$ 50,151.00	\$ 50,151.00					\$ 50,151.00	
	Library Interest Debt Exclusion	\$ 8,742.52	\$ 5,718.87	\$ 4,212.00	\$ 2,703.77	\$ 2,703.77					\$ 2,703.77	
	Performance Contract Debt Not Excl	\$ -	\$ -	\$ -	\$ 48,862.00	\$ 48,862.00					\$ 48,862.00	
	Total	\$ 800,876.86	\$ 771,458.06	\$ 712,789.00	\$ 675,857.91	\$ 675,857.91					\$ 675,857.91	
712	DEBT ISSUE COST											
	Expense	\$ 2,350.00	\$ 2,000.00	\$ 4,050.00	\$ 3,700.00	\$ 3,700.00					\$ 3,700.00	
	Total	\$ 2,350.00	\$ 2,000.00	\$ 4,050.00	\$ 3,700.00	\$ 3,700.00					\$ 3,700.00	
	Total Debt Service	\$ 803,226.86	\$ 773,458.06	\$ 716,839.00	\$ 679,557.91	\$ 679,557.91					\$ 679,557.91	
911	MIDDLESEX CO RETIREMENT											
	Assessment	\$ 568,130.00	\$ 592,323.00	\$ 624,362.00	\$ 649,803.00	\$ 649,803.00					\$ 649,803.00	
	Total	\$ 568,130.00	\$ 592,323.00	\$ 624,362.00	\$ 649,803.00	\$ 649,803.00					\$ 649,803.00	
913	UNEMPLOYMENT INSURANCE											
	Expenses	\$ 3,588.52	\$ -	\$ 5,000.00	\$ 7,200.00	\$ 7,200.00					\$ 7,200.00	
	Contract Services	\$ 1,360.00	\$ 1,360.00	\$ 1,400.00	\$ -	\$ -					\$ -	
	Total	\$ 4,948.52	\$ 1,360.00	\$ 6,400.00	\$ 7,200.00	\$ 7,200.00					\$ 7,200.00	
914	GROUP HEALTH/LIFE INSURANCE											
	Expenses	\$ 620,663.87	\$ 583,569.10	\$ 662,500.00	\$ 512,500.00	\$ 512,500.00					\$ 512,500.00	
	Actuary Study	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -					\$ -	
	Total	\$ 626,663.87	\$ 583,569.10	\$ 668,500.00	\$ 512,500.00	\$ 512,500.00					\$ 512,500.00	
916	F. I. C. A./MEDICARE											
	General Expenses	\$ 28,690.43	\$ 30,351.22	\$ 36,386.00	\$ 37,477.58	\$ 37,477.58					\$ 37,477.58	
	Senior Work off Program Expenses	\$ 250.00	\$ 314.07	\$ 218.00	\$ 222.36	\$ 222.36					\$ 222.36	
	Total	\$ 28,940.43	\$ 30,665.29	\$ 36,604.00	\$ 37,699.94	\$ 37,699.94					\$ 37,699.94	
	Total Employee Benefits	\$ 1,228,682.82	\$ 1,207,917.39	\$ 1,335,866.00	\$ 1,207,202.94	\$ 1,207,202.94					\$ 1,207,202.94	
	TOTAL OPERATING BUDGET	\$ 10,346,471.75	\$ 10,995,552.41	\$ 11,575,293.00	\$ 11,804,496.63	\$ 11,601,533.79					\$ 11,601,533.79	

SHIRLEY FY2015 - FY2019 CAPITAL IMPROVEMENT PLAN								
ITEM	Funding	FY2015	FY2016	FY2017	FY2018	FY2019	5-year Total	Annual Average
DPW								
International Plow/Sander 7400 35,000 lb (1994)	Debt- paid from Cap Stab	\$156,744					\$156,744	
International Plow/Sander 7400 35,000 lb (1999)			\$156,744				\$156,744	
International Plow/Sander 200 ser 2564 (2001)				\$155,000			\$155,000	
GMC Sierra 1-Ton Pick-up w/Plow (2002)				\$70,000			\$70,000	
Ford F350 Pick-up w/Plow (2008)					\$60,000		\$60,000	
Elgin Street Sweeper (Ch 90) (1995)						\$120,000	\$120,000	
John Deere 710 Backhoe Loader (1999)					\$150,000		\$150,000	
355D Mower (Cemetery) (2005)						\$13,000	\$13,000	
355D Mower (Upgrade to ZTRAC) (2001)				\$15,500			\$15,500	
Heavy Duty Lift (for Truck Repairs)				\$42,000			\$42,000	
DPW Sub-total		\$156,744	\$156,744	\$282,500	\$210,000	\$133,000	\$938,988	\$187,798
Town Buildings/Facilities/Services								
Wilde Road Soccer Fields Irrigation System- Recreation			\$35,000				\$35,000	
Master Plan- Planning Board	t.b.d @ Fall STM	\$50,000					\$50,000	
Senior Center Parking Lot				\$30,000			\$30,000	
Replace Carpeting - Town Offices				\$30,000			\$30,000	
Paint Exteriors - Town Offices, Police, Library			\$10,000				\$10,000	
Replace Roof - Police Station						\$34,750	\$34,750	
Town Buildings/Facilities Sub-total		\$50,000	\$45,000	\$60,000	\$0	\$34,750	\$189,750	\$37,950
Police								
Radio Infrastructure Replacement (Dispatch Console)	t.b.d @ Fall STM	\$25,000	\$25,000	\$25,000	\$25,000		\$100,000	
Chief's Car #25 (2007)					\$29,500		\$29,500	
Cruiser #24 (2011)					\$37,500		\$37,500	
Cruiser #22 (2013)						\$38,000	\$38,000	
Cruiser #23 (2014)							\$0	
Cruiser #21 (2009)				\$37,000			\$37,000	
Cruiser #26 (2006) to be replaced w/ SUV	t.b.d @ Fall STM	\$38,305					\$38,305	
Cruiser #29 (2008) Animal Control Vehicle							\$0	
Police Sub-total		\$63,305	\$25,000	\$62,000	\$92,000	\$38,000	\$280,305	\$56,061
Fire								
Command Car (FY13 MCI grant used)							\$0	
Protective Gear (FY15 trying for \$67K Homeland Sec Grant 95/5 match)			\$15,000				\$15,000	
Air packs (FY13 received grant)							\$0	
Hose Replacement	t.b.d @ Fall STM	\$11,500					\$11,500	
Refurbish Tanker				\$183,000			\$183,000	
Service/Brush Truck 1 Ton Pick-up			\$40,000				\$40,000	
Fire Sub-total		\$11,500	\$55,000	\$183,000	\$0	\$0	\$249,500	\$49,900
Information Technology Annual Portion of 5 YearPlan								
IT- Town Wide Virtual Servers	t.b.d @ Fall STM	\$42,838	\$48,088	\$25,000			\$115,925	
IT- Town Phone System (2014)							\$0	
IT Library- Circulation Thermal Printers & Barcode Scanners (2014)				\$1,352			\$1,352	
IT Library- PC's and Laser Printers (2014)				\$7,490			\$7,490	
IT Police- Desktop Computers	t.b.d @ Fall STM	\$9,500					\$9,500	
IT Police- Servers	t.b.d @ Fall STM	\$6,500	\$6,500				\$13,000	
IT Police- Laptops	t.b.d @ Fall STM	\$10,000					\$10,000	
Information Technology Sub-total		\$68,838	\$54,588	\$33,842	\$0	\$0	\$157,267	\$31,453
Ambulance								
Ambulance: E450 Ford Class I	Debt paid by Ent Fund		\$160,000				\$160,000	
Ambulance Sub-total		\$0	\$160,000	\$0	\$0	\$0	\$160,000	\$32,000
Sewer District								
Grinder Control Panel Emergency Power Upgrade	Ent User fees							
Sewer District Sub-total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$350,387	\$496,332	\$621,342	\$302,000	\$205,750	\$1,975,810	\$395,162
Total Requiring Debt Funding		\$262,082						
Total Requiring Cash Funding		\$88,305						

Glossary of Municipal Finance Terms

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Appropriation: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, and enterprise net assets unrestricted (formerly retained earnings).

Betterments (Special Assessments): Whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of up to 20 years. In this case, one year's apportionment along with one year's committed interest computed from February 1 to February 1 is added to the tax bill until the betterment has been paid.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Improvements Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of the selectmen and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next

fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls.

Cost of Living Adjustment (COLA): It is often used in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, i.e., consumer price index (CPI). In Massachusetts, it is also used in the Optional Cost of Living Adjustment for Property Exemptions.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Free Cash (Also Budgetary Fund Balance): Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line-Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

Non-Recurring Revenue Source: A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions): An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Raise and Appropriate: A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.

Recurring Revenue Source: A source of money used to support municipal expenditures, which by its nature can be relied upon, at some level, in future years.

Reserve Fund: An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Ch. 44 §63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the city or town is authorized to borrow for a period of five years or more.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax

levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized

value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$15.65 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title (or Tax Taking): A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting.



COMMITTEE INTEREST FORM

Please Return to: Board of Selectmen
7 Keady Way, Shirley, MA 01464

Name:

Address:

Phone: (c)

(h/w)

Email:

Please list the Committee(s)/Board s) you are interested in Serving:

Please explain your interest in this Committee/Board and any unique qualifications you may have:

CURRENT VACANCIES:

**ZBA
Planning Board
Recreation Commission
Finance Committee
Personnel Board
Historical/Historic District Commission
Benjamin Hill Park
Cemetery Commission**

TOWN OF SHIRLEY

7 Keady Way
Shirley, MA 01464

PRSR STD

U.S. Postage

PAID

Shirley, MA 01464

PERMIT #4

RESIDENTIAL POSTAL PATRON