



# Town of Shirley

## BOARD OF SELECTMEN

7 KEADY WAY – SHIRLEY, MASSACHUSETTS - 01464-2812

*Robert E. Prescott, Jr., Chair*

*David N. Swain, Vice Chair*

*Kendra J. Dumont, Clerk*

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[Selectmen@shirley-ma.gov](mailto:Selectmen@shirley-ma.gov)

## BOARD OF SELECTMEN

### MINUTES

### March 28th, 2016

### 7:00 pm

### TOWN OFFICES

The Board of Selectmen convened its meeting on Monday, March 28<sup>th</sup>, 2016 at the Town Offices, Meeting Rooms A & B, Chairman Robert E. Prescott, Jr. presiding, with Selectmen Kendra J. Dumont, David N. Swain, and Town Administrator Patrice Garvin in attendance.

#### CALL TO ORDER

Chairman Prescott called to Order the Board of Selectmen's Meeting at 7:00 pm.

#### TOWN ADMINISTRATOR REPORT

The Town Administrator gave her weekly report.

I taped the first of two budget sense shows this week. The two part series will be focused on the FY17 budget. I had Stew Cady, Chairman of the Finance Committee cohost the first installment. I think it is important for the community to hear that a lot of tough decisions and hard work has brought us to this place, which is making the Town sustainable. Employees this year are able to see real increases and some budgets have been able to address critical needs of their departments. Again, I recognize it has been a tough few years, but the Town is starting to see all that hard work pay off.

I spoke to Corey Lynch, MBTA Deputy Director, regarding the Catacunemaug Railroad Crossing. I informed Mr. Lynch about concerns as residents drive over the crossing. I requested someone from the MBTA come to Shirley for a site-visit, to see what can be done to mitigate the problem.

I sat down with the MIIA representative to review our annual increase. As you know the increase for FY17 is 4.5%. I have attached the renewal sheet, along with a loss run analysis for the past five (5) years.

Town Administrator Garvin concluded her report.

#### TREASURY WARRANTS

Selectman Swain *Motioned to accept the following Treasury Warrants as presented. Selectman Dumont Seconded. David N. Swain vote Aye, Kendra J. Dumont vote Aye and Robert E. Prescott, Jr. vote Aye.*

**APPROVAL OF MINUTES**

*Selectman Swain Motions to accept the minutes of the March 14<sup>th</sup> 2016 Board of Selectmen's meeting as written. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

*Selectman Swain Motions to accept the minutes of the December 14<sup>th</sup> 2015 Board of Selectmen's meeting as written. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

**OLD BUSINESS**

1. Energy Committee Update

**NEW BUSINESS**

2. Public Hearing on Annual Town Meeting Warrant Articles – 7:15

*Selectman Swain Motions to open the public hearing at 7:19p.m. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

TA Garvin ran through the Articles for annual town meeting. \* Full description attached

- ARTICLE 1: Accept Annual Town Report
- Article 2: Prior Year Bills
- ARTICLE 3: Accept Salary Classification Plan, FY 2017 Wage Scale
- ARTICLE 4: Elected Officials Compensation
- Article 5: Appropriate Omnibus Operating Budget for FY 2017
- Article 6: Approve Five-Year Capital Improvement Plan
- Article 7: Appropriate Capital Item(s) for FY 2017
- Article 8: Appropriate Sewer Commissioner's Budget for FY 2017
- Article 9: Appropriate Ambulance Department Budget for FY 2017
- Article 10: Appropriate Curbside Solid Waste/Recycling Budget for FY 2017
- Article 11: Re-establish Departmental Revolving Funds
- Article 12: Additional Property Tax Exemption
- Article 13: Authorize Borrowing to Appropriate for Performance Contracting
- Article 14: Transfer to the General Stabilization Fund
- Article 15: Transfer to the Capital Stabilization Fund
- Article 16: Amend Capital Improvement Plan Article XXV

*Selectman Swain Motions to close the public hearing at 7:33. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

3. Common Victualer License (Food Only) – Shirley Sub Shop and Brick Oven Pizza

*Selectman Swain Motions to approve the common victualer license for Shirley Sub Shop and Brick Oven Pizza. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

4. Vote to approve and establish a gift account for the Hazen Memorial Library

TA Garvin stated that the interim accountant found issue in that the Gift Fund for the Hazen Memorial Library fund was acting as a trust fund and is requesting the Selectmen re-accept the gift fund so that they may use it in the proper way. \*See attached

*Selectman Swain Motions to approve and establish a gift account under MGL 44.53A for the Hazen Memorial Library. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye. \* Entire Motion Attached*

5. Approval of Updated complete Streets Policy

*Selectman Swain Motions to approve the Complete Streets Policy. Selectman Dumont Seconds the Motion. David N. Swain vote Aye, Kendra J. Dumont vote Aye, Robert E. Prescott vote Aye.*

6. Cash Management Policy, Review and discussion.

TA Garvin presented a Draft Cash Management Policy that would clean up some protocol when it comes to handling of Town monies.

7. Master Plan Update

TA Garvin presented the economic development strategy from the MRPC to the Board for review.

**PUBLIC COMMENTS**

**ANNOUNCEMENTS**

1. Next scheduled meeting is on Monday March 14<sup>th</sup> at 7 p.m.

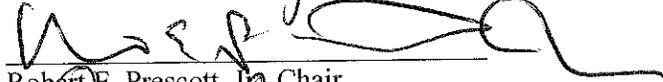
**ADJOURNMENT**

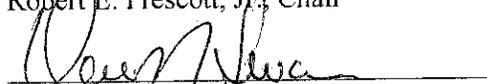
Board of Selectmen

With no further business to discuss, *Motion and Seconded to adjourn at 7:48 p.m., Robert E. Prescott vote Aye, Kendra J. Dumont vote Aye, and David N. Swain, vote Aye.*

Respectfully submitted,  
Nathan Boudreau, Executive Assistant

Date Accepted: May 2nd 2016

  
Robert E. Prescott, Jr., Chair

  
David N. Swain, Vice Chair

  
Kendra J. Dumont, Clerk

*Pursuant to the 'Open Meeting Law,' G.L. 39, § 23B, the approval of these minutes by the Board constitutes a certification of the date, time and place of the meeting, the members present and absent, and the actions taken at the meeting. Any other description of statements made by any person, or the summary of the discussion of any matter, is included for the purpose of context only, and no certification, express or implied, is made by the Board as to the completeness or accuracy of such statements.*



**Legal Notice  
The Board of Selectmen  
PUBLIC HEARING**

The Shirley Board of Selectmen will hold a Public Hearing on Monday, March 28, 2016 at 7:15 p.m. at the Town Offices, 7 Keady Way, to discuss the Town of Shirley's Annual Town Meeting Warrant Articles. Persons unable to attend this public hearing, may forward their comments in writing to the Board of Selectmen, 7 Keady Way, Shirley, MA 01464, prior to the public hearing.

- ARTICLE 1: Accept Annual Town Report
- Article 2: Prior Year Bills
- ARTICLE 3: Accept Salary Classification Plan, FY 2017 Wage Scale
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**Board of Selectmen**

Robert E. Prescott, Jr., Chairman  
David N. Swain, Vice Chair  
Kendra J. Dumont, Clerk

Town of Shirley  
Massachusetts



# WARRANT

*for the*

## 2016 ANNUAL TOWN MEETING

Ayer-Shirley Regional Middle School  
Auditorium, 1 Hospital Road  
Beginning SATURDAY, April 23, 2016 @ 9:00 AM

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Attention – Voters and Taxpayers

Please bring this Report to Town Meeting

DRAFT

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DRAFT

# Town of Shirley Warrant, Annual Town Meeting, April 23, 2016

## ORDER OF ARTICLES

Citizens Checklist

<b>ART. #</b>	<b>TITLE</b>	<b>PAGE</b>
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6.	Approve Five-Year Capital Improvement Plan	7
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8.	Authorize Borrowing to Appropriate for Performance Contracting	8
9.	Appropriate Sewer Commissioner's Budget for FY 2017	9
10.	Appropriate Ambulance Department Budget for FY 2017	9
11.	Appropriate Curbside Solid Waste/Recycling Budget for FY 2017	10
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13.	Additional Property Tax Exemption	13
14.	Transfer to the General Stabilization Fund	13
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16.	Amend Capital Improvement Plan Article XXV	14

Appendix A-Salary Classification Schedule  
Appendix B-Wage Scale  
Appendix C-FY 2017 Budget  
Appendix D-5 Year Capital Plan  
Glossary of Terms

### NOTICE

*If the business of this Warrant for the Annual Town Meeting is not concluded on Saturday, April 23, 2016, it is proposed to adjourn as follows, provided that the Meeting so votes: to Monday, April 25, 2016 at 7:15 p.m.*

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DRAFT

**Town of Shirley  
Annual Town Meeting  
April 23, 2016  
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 twenty third day of April, 2016 at 9:00 a.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, 2014 through June 30, 2015, 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:  
Finance Committee:**

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**Article 2: Prior Year Bills**

To see if the Town will vote to transfer a sum of money to pay bills incurred in a prior fiscal year by a transfer from available funds; or take any other action relative thereto.

**Summary:** *The fiscal year ends on June 30<sup>th</sup> of each year. However, the General Laws provide further that the Town has until July 15<sup>th</sup> for departments to submit all charges against their budgets to the Town Accountant. This process allows the Town to close its books on a fiscal year and submit financial reports to the Commonwealth on a timely basis. However, on a few occasions, there are invoices that are received well past the July 15<sup>th</sup> deadline.*

*This article seeks funding for the following prior year bill(s):*

**The Police and Sheriffs Press-\$17.49- Invoice date 5/6/2015**  
**The Police and Sheriffs Press-\$17.49- Invoice date 5/4/2015**  
**The Police and Sheriffs Press-\$32.49- Invoice date 4/22/2015**  
**The Police and Sheriffs Press-\$17.49- Invoice date 2/10/2015**

**Summary:** The total for this article is \$84.96, which will be paid out of the FY2016 appropriation.

*A 4/5 vote is required for the passage of this article.*

**Sponsored by:**  
**BOARD OF SELECTMEN**

**Board of Selectmen:**  
**Finance Committee:**

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**ARTICLE 3: Accept Salary Classification Plan, FY 2017 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 FY17 Wage Scale by 1% effective July 1, 2016, as set forth in Appendix B;

Or take other action relative thereto.

**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. This article also allows for all union and employee contracts to be funded.*

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

**Sponsored by:**  
**BOARD OF SELECTMEN**  
**PERSONNEL BOARD**

**Board of Selectmen:**  
**Finance Committee:**

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**ARTICLE 4: ELECTED OFFICIALS' COMPENSATION**

To see if the Town will vote to allow the following compensation for the following elected Officials and further, to see if the Town will raise and appropriate or transfer from available funds a sum of \$99,976.13 for the purpose of funding these salaries for elected officials effective July 1, 2015, or take any other action relative thereto:

Selectman (three)	\$ 300.00	Town Clerk	\$ 63,782.49
Board of Assessors (three)	\$ 300.00		

for the ensuing year, or to take any other action relative thereto.

Sponsored by:  
**BOARD OF SELECTMEN**

**Board of Selectmen:  
Finance Committee:**

**Summary:** *To provide compensation for elected officials as proposed with an increase for the Town Clerk. The amount proposed is the amount requested by the Department.*

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

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**Article 5: Appropriate Omnibus Operating Budget for FY 2017 (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, 2016 to June 30, 2017; or take any other action relative thereto.

**Summary:** *This article presents the proposed omnibus operating budget of the Town for FY2017, together with prior year approvals for spending comparisons (see Appendix C for the detailed line item budget).*

*A majority vote is required for the passage of this article, unless transferring funds from the Stabilization Fund, in which case a 2/3 vote is required.*

Sponsored by:  
**BOARD OF SELECTMEN**

**Board of Selectmen:  
Finance Committee:**

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**Article 6: Approve Five-Year Capital Improvement Plan (See Appendix D)**

To see if the Town will vote to approve the FY2017 Capital Budget, together with the ensuing four years, said five-year plan known as the Capital Improvement Plan, as set forth in Appendix D; 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:  
Finance Committee:**

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**Article 7: Appropriate Capital Item(s) for FY 2017**

To see if the Town will vote to raise and appropriate, transfer from available funds, and/ or borrow a sum or sums of money for the purpose of funding the FY 2017 Capital Budget item as follows:

Item A	John Deer 710 Backhoe	DPW	\$132,500
Item B	Car #25 Chief Cruiser	Police	\$38,000
Item C	Protective Gear 20S.C.B.A.	Fire	\$176,780
Item D	Computers	Library	\$10,550

**Summary:** The total Capital Request is \$357,830 will be borrowed and the remainder will be funded as a one-time expense through the Capital Stabilization Fund.

*A two-thirds majority vote is required for the passage of this article funded through the Capital Stabilization Fund as well as borrowing.*

*ITEM A: We are requesting that this item be borrowed, within the included debt. This item will replace the 1999 Backhoe Loader and be bonded for five (5) years.*

*ITEM B: This item will be paid directly out of the Capital Stabilization Fund, no borrowing is being requested.*

*ITEM C: This item is needed protective gear for the Fire department. This item will be bonded for a length of ten (10) years.*

*ITEM D: This item will be paid directly from the Capital Stabilization Fund, no borrowing is being requested.*

**Sponsored by:  
BOARD OF SELECTMEN**

**Board of Selectmen:  
Finance Committee:**

**Article 8: Authorize Borrowing to Appropriate for Performance Contracting**

To see if the Town will vote to authorize the Board of Selectmen to enter into an energy services performance contract for a term not to exceed 13 years, and to appropriate the sum of \$192,633.00, or any other sum, in order to enter Phase II of an energy savings program (Performance Contracting) in Town -owned buildings, and to meet such appropriation to authorize the Treasurer, with approval of the Board of Selectmen, to borrow said sum in accordance with Section 7 of Chapter 44 of the General Laws, or any other enabling authority, and issue bonds and notes therefore; or take any other action relative thereto.

**Summary:** *The Air Handling system on the Police Station is past the end of life. The Town Hall air handling system has had three failures since July 2015, and is nearing end of life. This article seeks to replace both units before complete failure.*

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

**Sponsored by:  
BOARD OF SELECTMEN  
ENERGY COMMITTEE**

**Board of Selectmen:  
Finance Committee:**

**Article 9: Appropriate Sewer Commissioner's Budget for FY 2017**

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 FY16 budget to operate the Sewer Enterprise; or take any other action relative thereto.

**LINE 442: FY2017 SEWER DEPARTMENT BUDGET**

<u>Description</u>	<u>Appropriated FY16</u>	<u>Requested FY17</u>
Wages, Hourly	\$16,450.65	\$13,447.20
Health Insurance	\$00.00	\$00.00
Medicare	\$239.00	\$200.36
Contracted Services/Operations & Maintenance	\$377,220.91	\$377,220.91
General Operations/User Expenses	\$102,200.00	\$103,700.00
Capital Item	\$136,500.00	\$60,500.00
Reserve Fund	\$00.00	\$00.00
Capital Assessments & Debt Service/Betterment Expenses	\$885,843.82	\$888,754.69
<b>Total Sewer Department</b>	<b>\$1,518,454.38</b>	<b>\$1,443,823.16</b>
Indirect Cost Expenses	\$40,429.00	\$40,429.00
<b><u>Total Sewer Department Spending</u></b>	<b><u>\$1,558,883.38</u></b>	<b><u>\$1,484,252.16</u></b>

**Summary:** This article presents the proposed Sewer operating budget of the Town for FY2017. The Capital being requested is for a pump upgrade, generator, spare pump, replacement cab and a new transducer.

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

Sponsored by:  
**SEWER COMMISSION**

**Board of Selectmen:**  
**Finance Committee:**

**Article 10: Appropriate Ambulance Department Budget for FY 2017**

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 FY17 budget to operate the Ambulance Enterprise; or take any other action relative thereto.

**LINE 231: FY2017 AMBULANCE DEPARTMENT BUDGET**

<u>Description</u>	<u>Appropriated FY16</u>	<u>Requested FY17</u>
Salary, Ambulance Director	\$13,990.50	\$14,452.19
Wages, Hourly – On-call EMT's, Billing Clerk	\$32,151.91	\$35,130.33
EMT Stipends	\$00.00	\$00.00
Health Insurance	\$20,371.97	\$22,001.73
Medicare	\$806.00	\$806.00
Expenses	\$24,707.00	\$24,707.00
Reserve Fund	\$5,000.00	\$5,000.00

Per Diem	\$100,084.00	\$100,084.00
<b>Total Ambulance Department</b>	<b>\$197,111.38</b>	<b>\$202,193.26</b>
Indirect Cost Expenses	\$9,702.73	\$9,702.73
<b><u>Total Ambulance Department Spending</u></b>	<b><u>\$206,814.11</u></b>	<b><u>\$211,845.99</u></b>

**Summary:** *This article presents the proposed Ambulance operating budget of the Town for FY 2017.*

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

Sponsored by:  
**AMBULANCE DEPARTMENT**

**Board of Selectmen:**  
**Finance Committee:**

**Article 11: Appropriate Curbside Solid Waste/Recycling Budget for FY 2017**

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 FY17 budget to operate the Solid Waste Enterprise; or take any other action relative thereto.

**LINE 433: FY2017 SOLID WASTE/RECYCLING CURBSIDE COLLECTION BUDGETS**

<u>Description</u>	<u>Appropriated FY16</u>	<u>Requested FY17</u>
Expenses	\$135,000.00	\$159,530.00
<b>Total Solid Waste/Recycling Curbside Collection</b>	<b>\$135,000.00</b>	<b>\$159,530.00</b>

**Summary:** *This article presents the proposed Solid Waste operating budget of the Town for FY2017.*

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

Sponsored by:  
**BOARD OF HEALTH**

**Board of Selectmen:**  
**Finance Committee:**

**Article 12: Re-establish Departmental Revolving Funds**

To see if the Town will vote to authorize revolving funds under Massachusetts General Law, Chapter 44, Section 53E ½ for the following departments in Fiscal Year 2017 with expenditures from said funds shall be limited to a certain sum as specified during Fiscal Year 2017:

**a) Council on Aging Van Service (Re-establish)**

Fiscal Year Expenditure Limit: \$52,000  
 Authorized Department: Council on Aging  
 Program or Purpose: Van service for transporting the elderly and disabled  
 Revenue Source: Fees, fares or reimbursement from Montachusett Regional Transportation Authority

**b) Advertising & Postage Costs Advanced by Applicants (Re-establish)**

Fiscal Year Expenditure Limit: \$5,000  
 Authorized Department: Relevant departments

Program or Purpose: Pass-through account for legal advertisements and postage funded by applicants for licenses, permits, etc.  
Revenue Source: Charges, costs, and fees advanced or reimbursed by applicants in connection with applications for licenses, permits, variances, or other matters

**c) Boarding & Caring for Impounded Dogs (Re-establish)**

Fiscal Year Expenditure Limit: \$5,000  
Authorized Department: Police Department  
Program or Purpose: Boarding and caring for impounded dogs  
Revenue Source: Fines and payments by owners for boarding dogs

**d) 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

**e) Fees & Expenses of Animal Inspector (Re-establish)**

Fiscal Year Expenditure Limit: \$3,000  
Authorized Department: Board of Health  
Program or Purpose: Pass-through account for paying the Animal Inspector'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

**f) 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

**g) 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

**h) 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

**i) 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

**j) 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

**k) 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

**l) 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

**m) 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

**n) Conservation Commission (Re-establish)**

Fiscal Year Expenditure Limit: \$25,000  
Authorized Department: Conservation Commission  
Program or Purpose: For the costs of oversight and management of conservation land, including forestry.  
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.

*Sponsored by:*  
**BOARD OF SELECTMEN**

**Board of Selectmen:**  
**Finance Committee:**

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.

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

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**Article 13: Additional Property Tax Exemption**

To see if the Town will vote to accept the provisions of M.G.L. Chapter 59, §5C1/2, inserted by Section 14 of Chapter 62 of the Acts of 2014, which provides for an additional real estate exemption for taxpayers who qualify for property tax exemptions under M.G.L. Chapter 59, §5, including certain blind persons, veterans, surviving spouses and seniors, and to provide that the additional exemption shall be up to 100 percent of the personal exemption, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2016, ; 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:**  
**Finance Committee:**

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**Article 14: 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 General Stabilization Fund.

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

Sponsored by:  
**BOARD OF SELECTMEN**

**Board of Selectmen:**  
**Finance Committee:**

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**Article 15: 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 Capital Stabilization Fund.*

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

Sponsored by:  
**BOARD OF SELECTMEN**

**Board of Selectmen:**  
**Finance Committee:**

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**Article 16: Amend Capital Improvement Plan Article XXV**

To see if the Town will amend Article XXV "Capital Improvement Plan" Bylaw 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;

**ARTICLE XXV  
CAPITAL IMPROVEMENT PROGRAM**

Section 1 The Finance Committee, in conjunction with the Board of Selectmen, shall be responsible for developing an Annual Capital Improvement Program for the Town. An Article setting forth the Capital Improvement Program shall be included each year in the Annual Town Meeting Warrant for adoption by the Town. [Amended June 3, 2002 ATM and June 8, 2009 ATM]

Section 2 Capital Projects and Purchases, to be included in the capital Improvement Program, must meet all the following criteria:

- 1) Purchased or undertaken at intervals of not less than 3 years;
- 2) Have a useful life of at least three years; and
- 3) Cost over \$10,000.

All Officers, Boards, Commissions, and Committees shall, by January 30, of each year, submit to the Finance Committee information concerning all anticipated Capital Projects and Purchases requiring Town Meeting action. Such information submitted to the Finance Committee shall include information about all Capital Projects and Purchases anticipated for the next five-year period. The Finance Committee shall consider the relative need, timing, cost, and other impacts of the requested expenditures, including the effect each will have on the financial position of the Town. ~~No appropriation for a Capital Project or Purchase shall be considered by the Finance Committee for action unless the proposed Project or Purchase is included in the Capital Improvement Program.~~

Section 3 Adoption at **Annual Town Meeting** of the Capital Improvement Program shall authorize the expenditure of sums from departmental budgets for surveys, architectural or engineering advice, and options or appraisals toward Capital Projects and Purchases included in the Program. Except as otherwise authorized by vote of a **Special** Town Meeting, no such expenditure shall be made for Capital Projects or Purchases which are not included in the program, nor for preliminary planning for Capital Projects or Purchases to be undertaken more than five years in the future.

Section 4 The Finance Committee shall publish a report of its recommendations about the Capital Improvement Program each year and place the same on file with the Town Clerk.

**Summary:** The intent of the proposed changes is to allow for funding of capital expenditures that are unforeseen, and therefore not in the Annual Capital Plan, to be considered at Special Town Meeting. Text to be inserted is shown by underlining and text to be deleted shown by strikethrough.

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

Sponsored by:  
**BOARD OF SELECTMEN**

**Board of Selectmen:**  
**Finance Committee:**

## APPENDIX A

<b>Town of Shirley Salary Classification Schedule</b>	
<b>Grade</b>	<b>Position</b>
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 Collector
8	Library Director
7	Executive Assistant/Benefits Coordinator
6	Reserve Police Officer
5	
4	Conservation Secretary Finance Committee Admin. Secretary Selectmen's Secretary
3	
2	Police Matron
1	

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**Appendix B -  
Town of Shirley  
Proposed FY17 Wage Scale - 1% 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	11.52 24,146	11.78 24,691	12.05 25,237	12.32 25,823	12.60 26,410	12.88 26,996	13.17 27,604	13.47 28,233	13.77 28,862	14.08 29,512	14.40 30,182	14.72 30,853	15.05 31,545	15.39 32,257	15.74 32,991
2 hourly annual	12.67 26,556	12.96 27,164	13.25 27,772	13.55 28,401	13.85 29,030	14.16 29,679	14.48 30,350	14.81 31,042	15.14 31,733	15.48 32,446	15.83 33,180	16.19 33,934	16.55 34,689	16.92 35,464	17.30 36,261
3 hourly annual	13.94 29,218	14.25 29,868	14.57 30,539	14.90 31,230	15.24 31,943	15.58 32,656	15.93 33,389	16.29 34,144	16.66 34,919	17.03 35,695	17.41 36,491	17.80 37,309	18.20 38,147	18.61 39,007	19.03 39,887
4 hourly annual	15.33 32,132	15.67 32,844	16.02 33,578	16.38 34,332	16.75 35,108	17.13 35,904	17.52 36,722	17.91 37,539	18.31 38,378	18.72 39,237	19.14 40,117	19.57 41,019	20.01 41,941	20.46 42,884	20.92 43,848
5 hourly annual	16.86 35,339	17.24 36,135	17.63 36,952	18.03 37,791	18.44 38,650	18.85 39,510	19.27 40,390	19.70 41,291	20.14 42,213	20.59 43,157	21.05 44,121	21.52 45,106	22.00 46,112	22.50 47,160	23.01 48,229
6 hourly annual	18.55 38,881	18.97 39,761	19.40 40,662	19.84 41,585	20.29 42,528	20.75 43,492	21.22 44,477	21.70 45,483	22.19 46,510	22.69 47,558	23.20 48,627	23.72 49,717	24.25 50,828	24.80 51,981	25.36 53,155
7 hourly annual	20.41 42,779	20.87 43,744	21.34 44,729	21.82 45,735	22.31 46,762	22.81 47,810	23.32 48,879	23.84 49,969	24.38 51,100	24.93 52,253	25.49 53,427	26.06 54,622	26.65 55,858	27.25 57,116	27.86 58,395
8 hourly annual	22.45 47,055	22.96 48,124	23.48 49,214	24.01 50,325	24.55 51,457	25.10 52,610	25.66 53,783	26.24 54,999	26.83 56,236	27.43 57,493	28.05 58,793	28.68 60,113	29.33 61,476	29.99 62,859	30.66 64,263
9 hourly annual	24.70 51,771	25.26 52,945	25.83 54,140	26.41 55,355	27.00 56,592	27.61 57,871	28.23 59,170	28.87 60,512	29.52 61,874	30.18 63,257	30.86 64,683	31.55 66,129	32.26 67,617	32.99 69,147	33.73 70,698
10 hourly annual	27.17 56,948	27.78 58,227	28.41 59,547	29.05 60,889	29.70 62,251	30.37 63,656	31.05 65,081	31.75 66,548	32.46 68,036	33.19 69,566	33.94 71,138	34.70 72,731	35.48 74,366	36.28 76,043	37.10 77,762
11 hourly annual	29.89 62,649	30.56 64,054	31.25 65,500	31.95 66,967	32.67 68,476	33.41 70,027	34.16 71,599	34.93 73,213	35.72 74,869	36.52 76,546	37.34 78,265	38.18 80,025	39.04 81,828	39.92 83,672	40.82 85,559
12 hourly annual	32.88 68,916	33.62 70,468	34.38 72,060	35.15 73,674	35.94 75,330	36.75 77,028	37.58 78,768	38.43 80,549	39.29 82,352	40.17 84,196	41.07 86,083	41.99 88,011	42.93 89,981	43.90 92,014	44.89 94,089
13 hourly annual	36.17 75,812	36.98 77,510	37.81 79,250	38.66 81,031	39.53 82,855	40.42 84,720	41.33 86,628	42.26 88,577	43.21 90,568	44.18 92,601	45.17 94,676	46.19 96,814	47.23 98,994	48.29 101,216	49.38 103,500
14 hourly annual	39.79 83,400	40.69 85,286	41.61 87,215	42.55 89,185	43.51 91,197	44.49 93,251	45.49 95,347	46.51 97,485	47.56 99,686	48.63 101,928	49.72 104,213	50.84 106,561	51.98 108,950	53.15 111,402	54.35 113,918
15 hourly annual	43.77 91,742	44.75 93,796	45.76 95,913	46.79 98,072	47.84 100,273	48.92 102,536	50.02 104,842	51.15 107,210	52.30 109,621	53.48 112,094	54.68 114,609	55.91 117,187	57.17 119,828	58.46 122,532	59.78 125,299

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**Appendix C - Article 6  
Town of Shirley FY16 Budget by Function-DRAFT**

Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
114	<b>MODERATOR</b>					
	Expenses	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
	<b>Total</b>	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
122	<b>SELECTMEN</b>					
	Salaries, Elected Officials	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	See Article 4
	Appointed Salary	\$ 45,393.12	\$ 46,270.08	\$ 47,487.28	\$ 34,171.36	\$ 34,994.82
	Financial Audit	\$ 23,000.00	\$ -	\$ -	\$ -	\$ -
	Other Audit Services	\$ -	\$ -	\$ -	\$ -	\$ -
	Legal Notices	\$ 1,365.80	\$ 30,363.53	\$ 30,770.00	\$ 28,770.00	\$ 28,770.00
	Expenses	\$ 2,079.63	\$ -	\$ 3,000.00	\$ -	\$ -
	Grant Application	\$ -	\$ -	\$ -	\$ 63,241.36	\$ 63,764.82
	<b>Total</b>	\$ 71,138.55	\$ 76,933.61	\$ 81,557.28	\$ 63,241.36	\$ 63,764.82
124	<b>PERSONNEL BOARD</b>					
	Expenses	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
	<b>Total</b>	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
129	<b>TOWN ADMINISTRATOR</b>					
	Salary, Appointed Position	\$ 62,719.30	\$ 92,805.94	\$ 92,310.72	\$ 96,003.15	\$ 96,003.15
	Expenses	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00
	Contract Negotiations	\$ -	\$ -	\$ -	\$ 20,884.37	\$ -
	<b>Total</b>	\$ 62,719.30	\$ 92,805.94	\$ 93,060.72	\$ 117,637.52	\$ 96,753.15
131	<b>FINANCE COMMITTEE</b>					
	Annual Town Meeting Warrant	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
	Expenses	\$ 1,700.00	\$ 1,472.76	\$ 2,370.00	\$ 2,370.00	\$ 2,370.00
	<b>Total</b>	\$ 1,700.00	\$ 1,472.76	\$ 2,370.00	\$ 2,370.00	\$ 2,370.00
132	<b>RESERVE FUND *</b>					
	Expenses	\$ 21,773.63	\$ 32,733.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	<b>Total</b>	\$ 21,773.63	\$ 32,733.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
135	<b>TOWN ACCOUNTANT</b>					
	Salary, Appointed Position	\$ 58,929.84	\$ 61,136.64	\$ 62,804.40	\$ 51,226.24	\$ 62,182.24
	Wages Hourly, Appointed (Clerical Unit)	\$ 39,642.19	\$ 43,555.54	\$ 42,053.70	\$ 41,893.80	\$ 43,230.00
	Expenses	\$ 2,838.33	\$ 2,017.92	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	<b>Total</b>	\$ 101,410.36	\$ 106,710.10	\$ 107,858.10	\$ 96,120.04	\$ 108,412.24
141	<b>ASSESSORS</b>					
	Salaries, Elected Officials	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	See Article 4
	Salary, Appointed Position (Clerical Unit)	\$ 56,046.24	\$ 58,469.50	\$ 60,069.20	\$ 55,047.52	\$ 56,592.00
	Wages Hourly	\$ 5,351.00	\$ 6,190.08	\$ 7,979.42	\$ -	\$ -
	Mapping Services	\$ 4,473.18	\$ -	\$ -	\$ -	\$ -
	Contract Services	\$ 24,300.00	\$ -	\$ -	\$ -	\$ -
	Expenses	\$ 4,801.82	\$ 33,834.85	\$ 33,575.00	\$ 32,700.00	\$ 32,700.00
	<b>Total</b>	\$ 95,272.24	\$ 98,794.43	\$ 101,923.62	\$ 88,047.52	\$ 89,992.00

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Appendix C - Article 6  
Town of Shirley FY16 Budget by Function-DRAFT

Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
145/146	TREASURER & COLLECTOR					
	Salary, Appointed Positions-Treasurer/Col	\$ 118,918.08	\$ 103,240.66	\$ 76,243.70	\$ 73,087.32	\$ 74,087.52
	Wages Hourly, Appointed- (Clerical Unit)	\$ 59,582.16	\$ 18,792.27	\$ 39,331.65	\$ 42,710.23	\$ 40,459.35
	Expenses	\$ -	\$ -	\$ -	\$ -	\$ 3,378.64
	Wages Hourly, (Clerical Union)	\$ 16,432.31	\$ 18,319.00	\$ 15,042.00	\$ 20,105.00	\$ 20,105.00
	Expenses	\$ 2,689.39	\$ 3,112.65	\$ 3,675.00	\$ 3,675.00	\$ 3,675.00
	Tax Taking	\$ 3,335.11	\$ 6,822.63	\$ 15,000.00	\$ 14,062.00	\$ 14,062.00
	Tax Title/Foreclosure Expenses	\$ 200,857.05	\$ 150,287.19	\$ 149,292.35	\$ 153,639.75	\$ 155,767.51
	<b>Total</b>					
151	LEGAL EXPENSE	\$ 21,532.34	\$ 19,761.35	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
	Expenses	\$ 21,532.34	\$ 19,761.35	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
	<b>Total</b>					
155	COMPUTER OPERATIONS					
	Computer Technician - Consulting Exp	\$ 59,614.46	\$ 69,287.00	\$ 69,286.00	\$ 76,286.00	\$ 69,286.00
	Computer Operations Expense	\$ 47,814.11	\$ 193,195.15	\$ 75,906.00	\$ 75,906.00	\$ 75,906.00
	Equipment	\$ 2,474.06	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
	<b>Total</b>	\$ 109,902.63	\$ 269,482.15	\$ 152,192.00	\$ 152,192.00	\$ 152,192.00
159	OFFICE MACHINES					
	Expenses	\$ 61,181.84	\$ 8,339.94	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	<b>Total</b>	\$ 61,181.84	\$ 8,339.94	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
161	TOWN CLERK					
	Salary, Elected Position	\$ 58,424.80	\$ 59,800.32	\$ 61,415.76	\$ 63,782.49	See Article 4
	Expenses	\$ 2,350.74	\$ 3,945.45	\$ 3,267.00	\$ 3,266.00	\$ 3,266.00
	<b>Total</b>	\$ 60,775.54	\$ 63,745.77	\$ 64,682.76	\$ 67,048.49	\$ 3,266.00
162	CONDUCT OF ELECTIONS					
	Wages, Hourly	\$ 2,022.40	\$ 3,825.00	\$ 8,631.75	\$ 13,150.33	\$ 13,150.33
	Expenses	\$ 4,394.44	\$ 12,549.00	\$ 7,803.41	\$ 11,447.73	\$ 10,859.73
	<b>Total</b>	\$ 6,416.84	\$ 16,374.00	\$ 16,435.16	\$ 24,598.06	\$ 24,010.06
945	GENERAL INSURANCE					
	Expenses	\$ 143,481.01	\$ 133,086.58	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
	<b>Total</b>	\$ 143,481.01	\$ 133,086.58	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
	<b>Total General Government</b>	\$ 958,631.33	\$ 1,070,526.82	\$ 1,004,721.99	\$ 1,005,244.74	\$ 936,177.78
171	CONSERVATION COMMISSION					
	Wages Hourly, (Clerical Union)	\$ 13,800.34	\$ 8,878.96	\$ 18,348.98	\$ 18,348.98	\$ 18,886.53
	Expenses	\$ 1,172.80	\$ 1,520.00	\$ 1,500.00	\$ 1,600.00	\$ 1,500.00
	<b>Total</b>	\$ 14,973.14	\$ 10,398.96	\$ 19,848.98	\$ 19,948.98	\$ 20,386.53
175	PLANNING BOARD					
	Wages Hourly, Appointed	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -

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**Appendix C - Article 6  
Town of Shirley FY16 Budget by Function-DRAFT**

Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
176	<b>LAND USE (PLANNING BOARD/ZONING BOARD OF APPEALS)</b>					
	Wages Hourly (Clerical Union)	\$ 22,509.15	\$ 9,126.19	\$ 14,362.96	\$ 14,308.34	\$ 14,779.94
	Expenses	\$ 1,183.64	\$ 561.96	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
	<b>Total</b>	\$ 23,692.79	\$ 9,688.15	\$ 15,862.96	\$ 15,808.34	\$ 16,279.94
241	<b>BUILDING INSPECTOR</b>					
	Salary, Appointed Position	\$ 51,344.24	\$ 51,160.88	\$ 54,619.84	\$ 52,199.35	\$ -
	Wages Hourly (Clerical Union)	\$ 27,122.47	\$ 27,761.91	\$ 28,514.46	\$ 29,318.85	\$ 28,557.23
	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	\$ 675.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	Expenses	\$ 997.45	\$ 442.49	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	<b>Total</b>	\$ 81,639.16	\$ 83,365.28	\$ 86,134.30	\$ 84,518.20	\$ 55,657.23
243	<b>GAS/PLUMBING INSPECTOR</b>					
	Salary, Appointed Position	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06
	Expenses	\$ -	\$ -	\$ -	\$ 500.00	\$ -
	<b>Total</b>	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 11,060.06	\$ 10,560.06
245	<b>WIRING INSPECTOR</b>					
	Salary, Appointed Position	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06
	Expenses	\$ -	\$ -	\$ -	\$ 800.00	\$ -
	<b>Total</b>	\$ 10,560.06	\$ 10,560.06	\$ 10,560.06	\$ 11,360.06	\$ 10,560.06
433	<b>B.O.H./TRASH COLLECTION</b>					
	Trash Collection/Recycling	\$ 50,000.00	\$ 100,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
	<b>Total</b>	\$ 50,000.00	\$ 100,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
492	<b>BOARD OF HEALTH/LANDFILL</b>					
	Expenses	\$ 750.00	\$ 925.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
	Monitoring/Testing	\$ 8,255.00	\$ 8,380.00	\$ 8,380.00	\$ 8,573.00	\$ 8,380.00
	<b>Total</b>	\$ 9,005.00	\$ 9,305.00	\$ 9,630.00	\$ 9,823.00	\$ 9,630.00
511	<b>BOARD OF HEALTH</b>					
	Wages Hourly (Clerical Union)	\$ 14,118.83	\$ 14,320.02	\$ 15,333.94	\$ 14,944.65	\$ 15,787.07
	Stipend, Animal Inspector	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
	Expenses	\$ 496.32	\$ 11.19	\$ 500.00	\$ -	\$ 500.00
	<b>Total</b>	\$ 14,615.15	\$ 14,331.21	\$ 16,333.94	\$ 15,444.65	\$ 16,787.07
512	<b>BOARD OF HEALTH/RECYCLING</b>					
	Wages Hourly (Clerical Union)	\$ 4,258.02	\$ 4,404.00	\$ 4,494.14	\$ 4,327.97	\$ 4,327.97
	Expenses	\$ 3,514.75	\$ 3,429.00	\$ 3,429.00	\$ -	\$ 3,429.00
	<b>Total</b>	\$ 7,772.77	\$ 7,833.00	\$ 7,923.14	\$ 4,327.97	\$ 7,756.97
514	<b>NASHOBA BOARD OF HEALTH</b>					
	Expenses, Health Services	\$ 12,342.43	\$ 12,342.43	\$ 13,083.29	\$ 13,222.00	\$ 13,222.00
	Expenses, Home Care Services	\$ 5,525.32	\$ 5,525.32	\$ 5,266.00	\$ 9,913.00	\$ 6,034.00
	<b>Total</b>	\$ 17,867.75	\$ 17,867.75	\$ 18,609.29	\$ 23,135.00	\$ 19,256.00
840	<b>MONTACHUSETT REG. PLAN</b>					
	Assessment	\$ 1,738.68	\$ 1,783.00	\$ 1,826.70	\$ 1,872.36	\$ 1,872.36
	<b>Total</b>	\$ 1,738.68	\$ 1,783.00	\$ 1,826.70	\$ 1,872.36	\$ 1,872.36
	<b>Total Land Use</b>	\$ 242,424.56	\$ 275,692.47	\$ 322,309.31	\$ 322,298.62	\$ 293,746.22

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Appendix C - Article 6 Town of Shirley FY16 Budget by Function-DRAFT						
Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
211	<b>POLICE DEPARTMENT</b>					
	Appointed Position, Salary Chief	\$ 96,309.32	\$ 91,092.64	\$ 90,134.00	\$ 91,876.46	\$ 91,876.46
	Salary- Executive Secretary	\$ 44,957.96	\$ 50,180.10	\$ 16,997.48	\$ -	\$ 0
	Wages- Police Clerical Union	\$ -	\$ -	\$ 34,550.52	\$ 41,584.64	\$ 42,084.64
	Salaries, Wages & Hourly (Police Union)	\$ 652,369.79	\$ 680,538.40	\$ 692,360.00	\$ 678,193.32	\$ 653,737.80
	Expenses	\$ 68,803.00	\$ 79,381.12	\$ 86,362.00	\$ 93,032.00	\$ 86,462.00
	<b>Total</b>	\$ 862,440.07	\$ 901,192.26	\$ 920,404.00	\$ 904,686.42	\$ 874,160.90
221	<b>FIRE DEPARTMENT</b>					
	Appointed Position, Salary Chief	\$ 73,760.40	\$ 75,669.12	\$ 77,742.80	\$ 77,742.80	\$ 80,483.36
	Wages Hourly, Full-Time Union	\$ 103,672.31	\$ 100,842.26	\$ 93,811.04	\$ 85,537.76	\$ 89,289.60
	Wages Hourly On-Call	\$ 19,484.55	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
	Wages, Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenses	\$ 51,834.14	\$ 25,276.99	\$ 68,445.58	\$ 30,700.00	\$ 30,700.00
	<b>Total</b>	\$ 248,751.40	\$ 231,788.37	\$ 269,999.42	\$ 223,980.56	\$ 230,472.96
251	<b>COMMUNICATION CENTER</b>					
	Wages Hourly Union	\$ 163,421.57	\$ 186,220.43	\$ 184,444.24	\$ 185,138.51	\$ 188,326.32
	Expenses	\$ 8,583.01	\$ 8,470.74	\$ 8,925.00	\$ 11,900.00	\$ 9,925.00
	<b>Total</b>	\$ 172,004.58	\$ 194,691.17	\$ 193,369.24	\$ 197,038.51	\$ 198,251.32
292	<b>ANIMAL CONTROL OFFICER (was DOG OFFICER)</b>					
	Salary, Appointed Position	\$ 7,210.91	\$ 7,210.91	\$ 7,210.00	\$ 7,210.91	\$ 7,210.91
	Expenses	\$ -	\$ -	\$ 7,300.00	\$ 4,600.00	\$ 4,600.00
	<b>Total</b>	\$ 7,210.91	\$ 7,210.91	\$ 14,510.00	\$ 11,810.91	\$ 11,810.91
	<b>Total Protection of Persons and Property</b>	\$ 1,290,406.96	\$ 1,334,882.71	\$ 1,398,282.66	\$ 1,337,516.40	\$ 1,314,696.09
321	<b>NASHOBA VALLEY TECH. H.S.</b>					
	Regional School Assessment	\$ 715,441.00	\$ 702,308.00	\$ 920,917.00	\$ 806,591.00	\$ 806,591.00
	<b>Total</b>	\$ 715,441.00	\$ 702,308.00	\$ 920,917.00	\$ 806,591.00	\$ 806,591.00
331	<b>AYER SHIRLEY REGIONAL SCHOOL DISTRICT</b>					
	Regional School Assessment	\$ 5,330,127.95	\$ 5,729,283.29	\$ 6,166,714.00	\$ 6,673,278.00	\$ 6,629,217.55
	High School Excluded Debt Service	\$ -	\$ 364,818.00	\$ 368,175.00	\$ 393,231.00	\$ 373,560.00
	<b>Total</b>	\$ 5,330,127.95	\$ 6,094,101.29	\$ 6,534,889.00	\$ 7,066,509.00	\$ 7,002,777.55
	<b>Total Regional School Districts</b>	\$ 6,045,568.95	\$ 6,796,409.29	\$ 7,455,806.00	\$ 7,873,120.00	\$ 7,809,168.55
192	<b>PUBLIC BUILDINGS</b>					
	Wages (Clerical Union)	\$ -	\$ -	\$ 17,929.24	\$ 13,771.50	\$ 14,189.66
	Expenses	\$ 131,814.00	\$ 202,044.28	\$ 135,636.50	\$ 144,729.00	\$ 144,729.00
	Town Payment in Lieu of Betterments	\$ 44,655.75	\$ 43,898.75	\$ 43,141.92	\$ 43,141.85	\$ 43,141.92
	War Memorial Bldg Sewer Expense	\$ 2,981.00	\$ -	\$ -	\$ -	\$ -
	Performance Contracting	\$ 16,103.00	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	\$ 195,553.75	\$ 245,943.03	\$ 196,707.66	\$ 201,642.35	\$ 202,060.58
422	<b>DEPARTMENT OF PUBLIC WORKS</b>					
	Wages Hourly, (Clerical Union)	\$ -	\$ -	\$ 27,536.10	\$ 35,147.30	\$ 35,147.30
	Wages Hourly, Seasonal	\$ 2,424.81	\$ -	\$ -	\$ -	\$ 3,900.00
	Wages Hourly (DPW Union)	\$ 189,406.75	\$ 231,977.00	\$ 197,865.51	\$ 171,194.39	\$ 203,441.69
	Wages Hourly (Union Overtime)	\$ 716.94	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00
	Expenses	\$ 50,019.97	\$ 32,241.00	\$ 32,577.00	\$ 38,981.00	\$ 38,981.00
	<b>Total</b>	\$ 242,568.47	\$ 266,218.00	\$ 260,978.61	\$ 248,322.69	\$ 283,469.99

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Appendix C - Article 6						
Town of Shirley FY16 Budget by Function-DRAFT						
Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
423	<b>SNOW &amp; ICE REMOVAL</b>					
	Wages Hourly	\$ 22,980.19	\$ 25,980.12	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
	Overtime	\$ 23,520.09	\$ 35,139.49	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	Expenses	\$ 115,774.49	\$ 128,628.15	\$ 64,500.00	\$ 64,500.00	\$ 64,500.00
	<b>Total</b>	\$ 162,274.77	\$ 189,747.76	\$ 79,000.00	\$ 79,000.00	\$ 79,000.00
424	<b>STREET LIGHTS</b>					
	Expenses	\$ 20,357.17	\$ 9,660.22	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	<b>Total</b>	\$ 20,357.17	\$ 9,660.22	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
426	<b>ROAD &amp; GROUNDS MAINTENANCE</b>					
	Expenses	\$ 26,240.02	\$ 32,487.93	\$ 33,000.00	\$ 43,000.00	\$ 43,000.00
	<b>Total</b>	\$ 26,240.02	\$ 32,487.93	\$ 33,000.00	\$ 43,000.00	\$ 43,000.00
491	<b>CEMETERIES</b>					
	Wages Hourly	\$ 7,052.57	\$ 6,104.30	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
	Expenses	\$ 5,571.81	\$ 5,749.35	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00
	<b>Total</b>	\$ 12,624.38	\$ 11,853.65	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
	<b>Total Department of Public Works</b>	\$ 659,618.56	\$ 755,910.59	\$ 593,186.27	\$ 595,465.04	\$ 631,030.57
541	<b>COUNCIL ON AGING</b>					
	Wages Hourly (Clerical Union)	\$ 25,412.84	\$ 23,512.06	\$ 26,323.42	\$ 25,975.73	\$ 28,112.08
	Expenses	\$ 18,345.92	\$ 6,689.87	\$ 6,754.00	\$ 8,878.00	\$ 8,086.00
	Meals on Wheels Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	\$ 43,758.76	\$ 30,201.93	\$ 33,077.42	\$ 34,853.73	\$ 36,198.08
543	<b>VETERANS</b>					
	Salary, Stipend Position	\$ 6,415.38	\$ 6,543.79	\$ 6,674.67	\$ 6,674.67	\$ 6,674.67
	Expenses	\$ 256.32	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00
	Benefits	\$ 108,044.29	\$ 77,756.65	\$ 90,000.00	\$ 85,000.00	\$ 85,000.00
	<b>Total</b>	\$ 114,715.99	\$ 84,850.44	\$ 97,224.67	\$ 92,224.67	\$ 92,224.67
611	<b>LIBRARY</b>					
	Salary, Appointed Position	\$ 51,545.24	\$ 53,160.48	\$ 54,619.84	\$ 57,034.64	\$ 57,985.68
	Wages Hourly (Clerical Union)	\$ 96,070.23	\$ 97,444.29	\$ 98,974.22	\$ 98,465.36	\$ 101,377.75
	Expenses	\$ 61,130.00	\$ 57,825.78	\$ 53,890.00	\$ 57,924.00	\$ 59,456.56
	<b>Total</b>	\$ 208,745.47	\$ 208,430.55	\$ 207,484.06	\$ 213,424.00	\$ 218,819.99
630	<b>RECREATION</b>					
	Wages Hourly (Clerical Union)	\$ 4,772.46	\$ 4,918.28	\$ 5,585.59	\$ 5,564.36	\$ 5,747.76
	<b>Total</b>	\$ 4,772.46	\$ 4,918.28	\$ 5,585.59	\$ 5,564.36	\$ 5,747.76
650	<b>BENJAMIN HILL PARK COMMITTEE</b>					
	Wages	\$ 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
	<b>Total</b>	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
692	<b>Veterans Events</b>					
	Expenses	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00	\$ 2,800.00	\$ 2,800.00
	<b>Total</b>	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00	\$ 2,800.00	\$ 2,800.00
	<b>Total Library and Citizen's Services</b>	\$ 378,992.68	\$ 335,381.29	\$ 353,371.74	\$ 354,866.76	\$ 361,790.50

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Appendix C - Article 6  
Town of Shirley FY16 Budget by Function-DRAFT

Line #	Department/Account Name	FY14 Actual	FY15 Actual	FY 2016 APPROPRIATED	FY 2017 DEPARTMENT REQUEST	FY 2017 PROPOSED BUDGET
711	<b>GENERAL FUND DEBT SERVICE</b>					
	Long Term Principal, Debt Not Excluded	\$ 500.00	\$ 500.00	\$ 500.00	\$ 21,516.00	\$ 21,516.00
	Long Term Interest, Debt Not Excluded	\$ 259.00	\$ 233.25	\$ 213.25	\$ 10,986.00	\$ 10,986.00
	Long Term Principal, Debt Excl 6/28/11	\$ 222,689.00	\$ 212,678.00	\$ 162,817.00	\$ 158,792.00	\$ 158,792.00
	Long Term Interest, Debt Excl 6/28/11	\$ 39,434.57	\$ 30,319.19	\$ 23,469.59	\$ 20,702.00	\$ 20,702.00
	Short Term Interest, Debt Not Excluded	\$ 945.00	\$ 1,177.43	\$ 25,967.00	\$ 10,000.00	\$ 10,000.00
	Short Term Interest, Debt Excl 6/28/11	\$ 83,703.13	\$ 36,059.00	\$ 33,231.75	\$ 6,662.00	\$ 6,662.00
	School Bldg Principal Debt Excl	\$ 197,500.00	\$ 197,500.00	\$ 197,500.00	\$ 196,950.00	\$ 196,950.00
	School Bldg Interest Debt Excl	\$ 101,586.95	\$ 91,711.95	\$ 83,811.95	\$ 76,702.00	\$ 76,702.00
	Library Principal, Debt Exclusion	\$ 50,151.00	\$ 50,151.00	\$ 40,000.00	\$ -	\$ -
	Library Interest, Debt Exclusion	\$ 4,221.33	\$ 2,703.77	\$ 1,200.00	\$ -	\$ -
	Performance Contract Debt Not Excl	\$ -	\$ 48,862.00	\$ 48,862.00	\$ 48,862.00	\$ 48,862.00
	<b>Total</b>	\$ 700,989.98	\$ 671,895.59	\$ 617,572.54	\$ 551,172.00	\$ 551,172.00
712	<b>DEBT ISSUE COST</b>					
	Expense	\$ 2,350.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00
	<b>Total</b>	\$ 2,350.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00
	<b>Total Debt Service</b>	\$ 703,339.98	\$ 675,595.59	\$ 621,272.54	\$ 554,872.00	\$ 554,872.00
911	<b>MIDDLESEX CO RETIREMENT</b>					
	Assessment	\$ 612,464.00	\$ 649,803.00	\$ 710,468.00	\$ 754,745.00	\$ 754,745.00
	<b>Total</b>	\$ 612,464.00	\$ 649,803.00	\$ 710,468.00	\$ 754,745.00	\$ 754,745.00
913	<b>UNEMPLOYMENT INSURANCE</b>					
	Expenses	\$ 2,784.70	\$ 10,249.07	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
	Contract Services	\$ 680.00	\$ -	\$ -	\$ -	\$ -
	<b>Total</b>	\$ 3,464.70	\$ 10,249.07	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
914	<b>GROUP HEALTH/LIFE INSURANCE</b>					
	Expenses	\$ 604,579.98	\$ 500,948.34	\$ 586,705.50	\$ 613,107.25	\$ 613,107.25
	Actuary Study	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
	<b>Total</b>	\$ 609,579.98	\$ 505,948.34	\$ 586,705.50	\$ 618,107.25	\$ 618,107.25
916	<b>MEDICARE</b>					
	General Expenses	\$ 21,706.91	\$ 34,917.19	\$ 38,196.53	\$ 39,151.44	\$ 39,151.44
	Senior Work off Program Expenses	\$ 218.00	\$ 196.63	\$ 226.81	\$ 231.35	\$ 231.35
	<b>Total</b>	\$ 21,924.91	\$ 35,113.82	\$ 38,423.34	\$ 39,382.79	\$ 39,382.79
	<b>Total Employee Benefits</b>	\$ 1,247,433.59	\$ 1,201,134.23	\$ 1,342,796.84	\$ 1,419,435.04	\$ 1,419,435.04
	<b>TOTAL OPERATING BUDGET</b>	\$ 11,526,416.61	\$ 12,445,532.90	\$ 13,091,747.35	\$ 13,462,818.60	\$ 13,320,916.75

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SHIRLEY FY2017 - FY2021 CAPITAL IMPROVEMENT PLAN								
ITEM	Funding	FY2017	FY2018	FY2019	FY2020	FY2021	5-year Total	Annual Average
<b>DPW</b>								
2500 International Catch Basin, Plow, Sander (2001)				\$200,000			\$200,000	
International Plow/Sander 7400 35,000 lb (1999)			\$117,860				\$117,860	
Elgin Street Sweeper (Ch 90) (1995)					\$120,000		\$120,000	
John Deere Grader						\$150,000	\$150,000	
John Deere 710 Backhoe Loader (1999)	borrow	132,500					\$132,500	
355D Mower (Cemetery) (2005)				\$13,000			\$13,000	
355D Mower (Upgrade to ZTRAC) (2001)							\$0	
<b>DPW Sub-total</b>		<b>\$132,500</b>	<b>\$117,860</b>	<b>\$213,000</b>	<b>\$120,000</b>	<b>\$150,000</b>	<b>\$583,360</b>	<b>\$145,840</b>
<b>Town Buildings/Facilities/Services</b>								
Senior Center Replace Windows	Free Cash Fall	\$10,000					\$10,000	
Air Handling System-Town Offices/Police Station	borrow	\$192,633					\$192,633	
Center Town Hall Roof	Free Cash Fall	\$32,000					\$32,000	
Vault in basement	Free Cash Fall	\$10,000					\$10,000	
<b>Town Buildings/Facilities Sub-total</b>		<b>\$244,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$244,633</b>	<b>\$61,158</b>
<b>Police</b>								
Car # 25 Chief's Vehicle		\$38,000					\$38,000	
Cruiser #24 (2011)			\$38,305				\$38,305	
Cruiser #22 (2013)				\$38,305			\$38,305	
Cruiser #23 (2014)							\$0	
Cruiser #27 (2009)							\$0	
Cruiser #26 (2006)							\$0	
Cruiser #29 Animal Control Vehicle (2008)							\$0	
Cruiser # 21 (2015)							\$0	
Reconfigure Police Parking Lot Security	Cap Stab/Free Cash	\$48,140					\$48,140	
Policy Duty Equipment							\$0	
<b>Police Sub-total</b>		<b>\$86,140</b>	<b>\$38,305</b>	<b>\$38,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,750</b>	<b>\$40,688</b>
<b>Fire</b>								
CHIEF'S CAR 1 (2013)							\$0	
SERVICE 1 (1997) (repurposing & painting DPW 2008 F350 & replacing DPW with new)							\$0	
LADDER 1 (1987)							\$0	
TANKER 1 (1990)							\$0	
ENGINE 2 (1978)							\$0	
ENGINE 3 (2006)							\$0	
ENGINE 4 (1991) Refurb	borrow		\$600,000				\$600,000	
ENGINE 5 (1998)							\$0	
FORESTRY 3 (1983)							\$0	
Protective Gear 20S.C.B.A. with 40 bottles and Voice Amps	borrow or Cap Stab	\$176,780					\$176,780	
Hose Replacement					\$11,500		\$11,500	
Roof on Fire Station	Cap Stab/Free Cash	\$30,000					\$30,000	
<b>Fire Sub-total</b>		<b>\$206,780</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$11,500</b>	<b>\$0</b>	<b>\$818,280</b>	<b>\$204,570</b>
<b>Information Technology Annual Portion of 5 Year Plan</b>								
Laptop Replacements	Free Cash	\$10,550					\$10,550	
IT Library- Circulation Thermal Printers & Barcode Scanners (2014)			\$1,352				\$1,352	
IT Library- PC's and Laser Printers (2014)			\$7,490				\$7,490	
<b>Information Technology Sub-total</b>		<b>\$10,550</b>	<b>\$8,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,392</b>	<b>\$4,848</b>
<b>Ambulance</b>								
Ambulance: E450 Ford Class I (1999)							\$0	
Ambulance: E450 Ford Class I (2004)							\$0	
<b>Ambulance Sub-total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Sewer District</b>								
SSC 5 Year Capital Plan Totals		\$60,500	\$68,000	\$32,000	\$0		\$160,500	
<b>Sewer District Sub-total</b>		<b>\$60,500</b>	<b>\$68,000</b>	<b>\$32,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,500</b>	<b>\$40,125</b>
<b>TOTAL</b>		<b>\$741,103</b>	<b>\$833,007</b>	<b>\$283,305</b>	<b>\$131,500</b>	<b>\$150,000</b>	<b>\$1,988,915</b>	<b>\$497,229</b>
<b>Appendix D</b>								

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**TOWN OF SHIRLEY**  
7 Keady Way  
Shirley, MA 01464

**PRSR STD**  
U.S. Postage  
**PAID**  
Shirley, MA 01464  
PERMIT #4

# RESIDENTIAL POSTAL PATRON

Notes:

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Vote to approve and establish a gift account under Massachusetts General Law Chapter 44 Section 53A for the Hazen Memorial Library. Gifts must be expended for the purposes of such gifts, with the approval of the Board of Selectmen. Notwithstanding the provisions of section fifty-three, any amounts so received by an officer or department of a city, town or district shall be deposited with the treasurer of such city, town or district and held as a separate account and may be expended as aforesaid by such officer or department receiving the grant or gift without further appropriation, but gifts must be approved by the Board of Selectmen.



interest within a lump sum or progress payment already paid from the General Fund and closed back to the General Fund (see IGR 08-102) should be reported in Part IE.

4600 Total Revenues from State:

-Include Education amounts received for Chapter 70 school aid; school transportation programs; retired teachers pensions; charter tuition assessment reimbursement.

-Include General Government amounts received for lottery, beano and charity games; additional assistance; local share of racing taxes; regional public libraries; police career incentive; federally aided urban renewal projects (in lieu of excise reimbursements under Ch. 121A); veterans' benefits, exemptions for veterans, the blind, surviving spouses and the elderly; state-owned land payments.

-Other revenue from the state not provided for elsewhere, plus revenue for local public works projects, mandated programs or regulations.

- Report local public works grants in Special Revenue Funds.
- Exclude cherry sheet offsets (See Special Revenue Funds-State Grants)

F. Revenues from Other Governments

Enter the amount of revenue received which is first distributed to another government, other than the federal distributions through the state.

4695 Court Fines: Amount of revenue received from court fines

4720 Amounts Received From The County For Services Performed: Amount of revenue received through distributions from a county.

- Exclude county dog fund revenue (see Special Revenue Funds)

4730 Amounts Received From Other Municipalities For Services Performed: Amount of revenue received by schools or town through distributions from another city or town, i.e., pension reimbursements, for services rendered, reimbursement for joint purchases, etc.

G. Total Special Assessments

4750 Total Special Assessments: Revenue received from special assessments and betterments which are not reported elsewhere.

H. Total Fines and Forfeitures

~~4770~~ Total Fines and Forfeitures: Revenue received from parking fines, penal fines, library book fines, bond forfeitures, etc.

Trust Funds

Other Special Revenue include the monies received for the following categories: water, sewer, education, school lunch, adult education, professional development, open space acquisition, Massachusetts Clean Water Trust (MCWT), Title V, gifts and donations and other. Water surpluses under MGL Ch. 41, §69B should be reported within fund balances information.

- Report School Choice Tuition-in under Other Special Revenue/Education
- Report Community Preservation Act fund activity under Other Special Revenue/Open Space Acquisition.

#### PART IV - CAPITAL PROJECTS FUNDS

Capital projects reporting should account for financial resources that are used for the acquisition or construction of major capital facilities, that involve projects extending over more than one year, and that are financed wholly or in part from bond issues, intergovernmental loans, private donations, or current revenues of more than one fund. Exclude projects financed by enterprise of trust activity.

Each capital project should be reported separately. Beginning and ending ledger balances (STAT) or fund balances (UMAS) should be reported even if there is no current year activity.

Typical capital projects involve water, sewer, schools, municipal buildings, landfill, highways (chapter 90) and other.

Report MSBA payments (lump sum, lump-sum retained pending audit, progress payments, progress payments retained pending audit) used to reduce outstanding debt as State Revenue in Part IV, Capital Projects Funds until the project is completed. Thereafter, if other payments are received, contact your Bureau of Accounts field representative for details.

#### PART V - ENTERPRISE FUNDS

For purposes of this Schedule A, report as an Enterprise in Part V any fund created pursuant to Massachusetts General Laws Chapter 44 §53F½.

Enterprise Funds are typically established for municipal operations that can be financed and conducted in a manner similar to a private business and where the intent of the municipality is that all cost, direct or indirect, of providing goods or services be financed or recovered primarily through user charges. Under MGL Ch. 44, §53F½, Enterprise Fund accounting can be adopted for operations where utility, health care, recreation and transportation services are provided. For more detail on setting up an Enterprise Fund, refer to the DOR Informational Guideline Release 08-101.

Enterprise Fund activity is segregated from the General Fund to account for the services financed and delivered. Revenues and expenses are accounted for on a full accrual rather than modified accrual basis.

#### PART VI - TRUST FUNDS

Trust funds are used to account for assets held by a community in a trustee capacity and for a specific purpose stipulated by a trust agreement. Both principal and interest may be used for the purpose if the trust is established as an expendable trust. For non-expendable trusts,

interest, but not principal may be expended as directed. Certain statutes have also permitted communities to establish trust funds for specific purposes.

For a self-insured health care trust fund, employer shared expenditures/expenses in other funds are reported as Transfers From Other Funds in Trust Funds, Health Claims - City/Town Share. Employer shared expenditures in this column are reported as Expenditures.

For a self-insured health care trust fund, employee shared expenditures/expenses in other funds are reported as Transfers From Other Funds in Trust Funds, Health Claims - Employee Share. Employee shared expenditures in this column are reported as Expenditures.

Report Stabilization Funds created for specific purposes (see IGR 04-201) in Part VI, Trust Funds, as Other Trust Funds.

Report the activity of a Pension Reserve Trust Fund pursuant to Massachusetts General Laws Chapter 40 §5D, in Part VI, Trust Funds, as pension reserve.

The following applies to all Special Revenue Funds, Capital Project Funds, Enterprise Funds and Trust Funds.

#### Revenues

- 4100 Taxes and Excises - Amounts charged in the particular fund for taxes and excises.
- Regarding *Special Revenue Funds*, amounts are reported only when fifty (50) percent of the boat excise is diverted to waterways improvement.
- 4200 Charges for Services - Revenue collected for utility and non-utility charges as appropriate, for services and for charges not provided for elsewhere.
- 4500 Federal Revenue - Revenue received from the Federal government to be used for a categorical or specific purpose.
- 4600 State Revenue - Revenue received from the State government which must be used for a categorical or specific purpose.
- 4800 Miscellaneous Revenue - Revenue received from the collection of special assessments, amounts of penalty and interest on special assessments, on charges for services, amounts received as a contribution or gift from a donor, other than grants, and revenue not accounted for elsewhere.
- 4820 Earnings on Investments - Income earned on investments including interest, dividends, gains on sales, etc.

#### Other Financing Sources

- 4910 Bond Proceeds - Revenue received from the sale or issuance of bonds.

# Town of Shirley

MASSACHUSETTS

*For the Years 1978 and 1979*



MELVIN LONGLEY, SR.

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capital costs of any subsequent capital improvements of the district shall be apportioned among all the member towns on the basis of their respective pupil enrollments in the district school; (g) by providing that in each case where the apportionment of capital costs is to be based on pupil enrollments in the district school, each member town shall be deemed to have an enrollment of at least five pupils; (h) by conforming the dates on which payments to the district by the member towns are due to a July 1 -June 30 fiscal year; and (i) by making technical changes incidental to the foregoing amendments, Copies of the agreement as amended and as proposed to be amended, as described in this Article, are available at the office of the town clerk. (Unanimous Vote)

Article

Article

Article

Article

Article

Article 6 Raise and appropriate for the School Department. (Unanimous Vote) 1,218,669.00

Article 7 Raise and appropriate for Vocational Education. (Unanimous Vote) 43,190.00

Article 8 Transfer from Available School Department Funds for emergency repairs to equipment in the Cafeteria.(Unanimous Vote) \*3,123.62

Article

Article 9 Raise and appropriate to implement a plan of revaluation for land and buildings in the Town of Shirley. (Yes 138 to a 3 No Vote) 35,000.00

Article 10 Authorization to borrow money by Town Treasurer. (Unanimous Vote) -

Article 11 Voted to establish a Library Fund pursuant to the provisions of General Laws, Chapter 44, Section 53A as amended and Chapter 78, Section 7, as amended and to raise and appropriate \$100.00 for the initial funding of said Library Fund. (Unanimous Vote) 100.00

Article

vacation. Classes from the Lura A. White School visit the library during the school year for an orientation and film.

The Board of Trustees is sincerely grateful to the Board of Selectmen for their encouragement and support. The Selectmen allocated anti-recession funds to the library which made it possible to update and continue services to the community.

During this period of high inflation, your fellow townspeople helped to make every dollar do the work of two in renovating and maintaining the library. We would like to thank Roger Duval, painting, Richard Hatch, contracting, Stanley McNiff, flooring, Raymond Gagnon and William MacFarlane, lighting, Charles Faucher, carpentry and Scott Landry, book moving.

On April 29th, the library had an open house to show off the improvements and to honor two people who contributed most to the library's past success, Lucy P. Longley and Gordon T. Banks. A portrait of Mrs. Longley by Emily Goldman was unveiled and will hang over the main desk. Trustee Banks cut the ribbon to the Shirleyanna Room named in his honor for his forty years of service to the library and community. This room will house the library's holdings of historical town material and will be readily available to people doing research on local history. The building has a new security and fire system to protect the contents.

At the annual town meeting, it was voted to establish a Hazen Memorial Library Trust Fund. This fund will allow people to donate directly to the library. The Board asked for this fund so that over the years, it can be built up to offset the increasing costs of the library. Contributions help the library and the community.

From time to time, individual trustees have been verbally informed that books or items would be left to the library. Unless this is explicitly stated in a will, the donor's wishes may not be carried out.

Donations to the library enable the library to offer more to the town than would be possible within the budget. Gifts of magazine subscriptions, books and materials to the library are appreciated by the many who use them.

Library users thank:

Shirley Cooperative Bank  
Shirley Grange  
F.O.S.S.

Mr. & Mrs. Norman Albert  
Mrs. Harold Choate  
Mrs. Ernest Michaud

John E  
The Tin  
The Pu  
Congre  
Mr. &  
Miss Es  
Mr. He  
Mrs. D  
Mrs. El  
Mrs. L  
Mrs. El  
Mrs. Jo  
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Mr. Ar  
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Librarian's Report to the Trustees  
September 6, 1989

Statistics for the summer months were as follows:

	Adult Borrowers	Child Borrowers	Items
<u>June</u>	254	76	983
<u>July</u>	205	76	926
<u>August</u>	253	77	1322

	Adult Users	Child Users
<u>June</u>	22	19
<u>July</u>	19	62
<u>August</u>	25	85

The "Pack a Book: Get Away with Reading" summer reading program was well attended. Attached is a schedule of the summer events, for your information. We'll be starting story hours in early October.

Updates

1. I sent a letter (attached) to the selectmen requesting that you (the trustees) be given discretion over where the budget cuts should come from, if possible. If the line items had to be written into the Special Town Meeting Warrant soon, I said that you'd rather have the 4.3% taken out of expenses. Therefore, you've got until the warrant is printed to change your minds!
2. The contract for the roof has been sent to G.F. Sprague. So far, we've received nothing back from them. When we do, you will need to sign it.

New Business

1. I think we've got to work out an arrangement for signing bills. Since the new procedures have been instituted by the the Town Accountant's office, we've all wasted lots of time, you in coming down to sign things and me in calling you and chasing after signatures. Perhaps we can set up a regular schedule for signatures. I have a calendar of when the warrants are - the Tuesday nights preceding them are the best time for you to sign, since we are open 'til 8:00 and they are due in the Accountant's office on Thursday morning. Any thoughts on the matter? (I wish this weren't a problem, but it is, and I haven't made any progress getting around it.)

2. We may also have some trouble with the Trustee's account in the future. Sue Marchand says that it should be for large gifts only and each gift should be accompanied by a letter of designation. She let me deposit the book sale money into it

this time, but I don't know what is going to happen next year. Technically, income from sale of town property (books) has to go into the town's general fund. (Probably 60% of the book sale books are donations.) Some towns get around the problem by having a Friends of the Library group and selling the books to them for \$1. The dollar goes into the general fund and the Friends then turn the profits over to the trustees fund as a designated gift. We have no Friends of the Library group, but other towns who don't often charter a Friends group with the trustees as the only members. It may eventually be necessary to do that here if the Accountant's office requires it.

*We have a  
Friends group  
now*

3. We have a check for \$900 from the Ayer Court Probation. (part of it is a fine which the judge assessed the B&M Railroad and designated to the Ayer and Shirley Libraries) which I will attempt to deposit into the Trustees Account! This should help our budget deficit considerably.

4. Are you going to reorganize? (I have to report to the BLC.)

Account balances are as of September 18, 1989.

The library has two small trust accounts.

HAZEN MEMORIAL LIBRARY TRUSTEES FUND - \$3,276.74

This fund has no restrictions on its use. It was set up ten years ago by town meeting vote as a fund to receive gifts.

BOLTON LONGLEY FUND - \$1070.74

The library may only spend the interest from this fund.

The library currently receives three kinds of grant funds. One kind of grant is expected to be ongoing regardless of what we do. One is only ongoing provided we continue to meet requirements for the program, which include educational minimums for the librarian, hours of operation, per centage of total budget spent on books, and level of municipal appropriation. The third kind is a competitive grant, for which funding is not expected to continue next year. We have to qualify for the first kind of grant in order to get the third kind.

1. LIBRARY INCENTIVE GRANT - In fiscal year 1990, this will amount to \$2,775. We have accumulated funds from previous years. To continue to receive these funds we have to meet the requirements mentioned above.

2. MUNICIPAL EQUALIZATION GRANT - In fiscal year 1990, this will amount to \$3,940. We do not need to qualify for this grant.

THE COMBINED BALANCE FOR ACCUMULATED PAST FISCAL YEARS  
LIG/MEG GRANTS IS:

\$14,731

Some things we currently use LIG/MEG funds for are:

1. Part of our C/W MARS membership.
2. Service contracts on the computer.
3. Phone lines for the computer and FAX machine.
4. Books additional to what we buy from the regular budget.

LIG/MEG funds can be spent on anything we want as long as they do not impact on our budget raised by appropriation. There is a complicated formula to determine whether this has happened. Our current year's appropriation must be equal to the average of the three previous years' plus 2 1/2%.

An example of how we could get into trouble with this requirement would be if we used up our grant funds to make up for a severe cut in the budget we received at town meeting. The following year we would not receive grant funds because we would not meet the 2 1/2% over the average of the preceding three years figure. In addition, our book budget must be 19% of our total operating figure, whether the operating budget comes from appropriation or from grant funds. (We are, however, allowed to designate some expenditures as capital. The items for upstairs renovations would be an example of this, since they are lasting, one time purchases. We will have to be careful to match the grant expenditure for telephone line and service contracts with a 19% purchase for books, however. (Books are actually "materials" - audiovisuals and periodicals have been permitted for the last several years.)

3. COMPETITIVE GRANT - The competitive grant we currently are spending is for the express purpose of developing our fiction collection and acquiring a small compact disc collection. The grant was originally for \$3,611. About \$1,000 remains and must be spent by December 1989.

The competitive grant program is expected not to be funded by the legislature next year. (This year's \$3,611 was originally supposed to be \$6,300.)

Other grants we could apply for:

1. LSCA grants are available for construction and special projects.
2. Shirley Arts Council grants are awarded twice a year. We received money from the Arts Council to restore the portraits of Betsy Hazen and General Parker. I filed an application last week for a small grant to provide passes to the Fruitlands Museum.

Librarian's Report to the Trustees  
April 4, 1990

In February, 1399 items circulated. There were 270 adult users, with 240 borrowing. There were 202 children using the library, with 158 borrowing.

In March, 1507 items circulated. There were 320 adult users, with 268 borrowing. There were 196 children using the library, with 141 borrowing.

Updates

1. The rest of the surveys have been totalled. I have a sheet listing the "raw results" for you.
2. I have a letter from Edna White for you, along with Sprague's final bill. She says John Veysey is still negotiating to get some of the valley work done for the \$2500 remaining from the appropriation, and that he thinks releasing the rest of the money for the bill will help. If you agree, you can sign the bill tonight.
3. I'm sorry I didn't mail you copies of the children's video access policy letter from the Mass. Library Association like I said I was going to. However, I have it for you tonight.
4. The Finance Committee wanted a note clarifying our salary requests and updating the roof situation. I have a copy of the information I sent them, if anyone wants to see it.

News

1. One of our "trust" funds is screwed up again. We have a real trust fund, called the Bolton/Longley Fund. It has about \$1,000 in it and we are only allowed to use the interest.

We have another account -- the "Library Trustees' Account" -- one problem seems to be that no one is sure of the name of it. It was set up in 1979 to receive gifts to the library. It has about \$3,000 in it, and I was told some years ago that it was to be used at the trustees' discretion, interest and/or principal. When Sue Marchand, the Town Accountant, set up her books, she set the "Library Trustees' Account" up as the "Library Trust Fund," and is posting only the interest on it. I think we should get this straightened

out, if possible, because Lord knows what we might need the money for in the near future. I have a copy of the Town Meeting article that set up the fund, as well as the Mass. General Law that it refers to. However, I did not find much mention of the whole thing in the old minutes. Trustees, fight for your fund!

2. Some people who own a clock repair shop in Ayer came in to use the library and noticed our broken wall clock. They've offered to fix it for a donation. What do you think?

3. I know it seems a little soon, but do you want to set a date for a book sale? If we want to reserve signs, etc. from the region, we have to get our bid in early.

LIBRARY TRUSTEES

Minutes - April 4, 1990

Present - Connie Donovan, Nehemiah Richardson, Linda Brownell,  
Judy Stanislaw and Beth Wade

Roof Repair - Mr. Veasey recommended we pay for everything now completed. Mr. Veysey will check with David White, again, to see if most essential work can be done for amount remaining from Town Meeting vote. A bill was signed for payment.

Trust fund - A Library Trustees account has been set up incorrectly. At the present time the account is set up as a trust fund from which only the interest may be expended. We need to get it changed to a regular account so we can use the principal as well as the interest.

Antique clock repair - B & G Clock Repair in Ayer has volunteered to repair the clock for a donation. We directed Beth to ask what they consider a reasonable donation.

Book and Bake Sale - Rain or Shine on Saturday, June 2, 1990.

Video policy - Will be discussed next month.

1991 Budget - The budget was discussed and how much was needed to be expended to receive grant money. The Finance Committee said that our budget should be an average of the last three years plus an additional 2 1/1% is permitted. The trustees are concerned that these restrictions may result in the loss of grant funds which seems counterproductive. In addition to a certain level of budget, the grants require that 19% of total budget needs to be spent on books and periodicals.

Nehemiah moved to adjourn at 9:45.



TOWN OF SHIRLEY  
**Hazen Memorial Library**  
Lancaster Street  
Shirley, Massachusetts 01464

DATE: December 3, 1990  
FROM: Library Board of Trustees  
TO: Town Accountant  
cc: Town Treasurer

Dear Pauline:

We would like to clarify the nature of the Hazen Memorial Library Trustees' account. This is a trustees' account, not a trust fund, and we request that any funds in it be transferred out of trust accounts and put into a revolving form so that the trustees will have access to the entire account.

Thank you.

Sincerely,

\_\_\_\_\_ Judy Stanislav, Chm.

\_\_\_\_\_ Linda Brownell

\_\_\_\_\_ Cornelia Donovan

\_\_\_\_\_ Judith Hindle

\_\_\_\_\_ John Howington

\_\_\_\_\_ Nehemiah Richardson

Librarian's Report to the Trustees  
April 12, 1993

In March, a total of 2017 items circulated, a record to date. There were 403 adults using the library, of whom 362 borrowed, and 217 children using the library, of whom 160 borrowed.

Updates

1. Our Read Aloud is, I hope, finally organized. It got a little more complicated than expected when we took the classroom schedules into account, but our readers have shown enthusiasm. Wish us luck!
2. I'm getting a little nervous about the FinComm's approval of our budget. (See Public Spirit article.) Do you think we should request a meeting with the FinComm?
3. Relative to our circulation figures above: while it was great to have our figures go up, we had a couple of days this month when it was kind of scary - we couldn't get the books returned from the day before put away before the end of the day. (Obviously, this would be a nightmare if it went on too many days in a row!) It reinforced my belief that we're going to need automation to handle things soon. I did order the Alliance Plus CD-ROM conversion tool from Follett; they apparently are increasing the price of the circulation system from \$895 to \$995 in November.

News

1. There's been a suggestion that we get a membership in BJ's wholesale club. What do you think?
2. We ran out of money from our municipal budget in mid-March, earlier than usual (?) this year. We are now paying for everything from LIG/MEG funds or the Trustees' account.

*Example of Trustees' Fund Usage*

# Old Policy

## **TOWN OF SHIRLEY COMPLETE STREETS POLICY**

### Vision and Purpose:

The purpose of the Town of Shirley's Complete Streets Policy is to accommodate a wide range of road users by creating a road network that meets the needs of individuals utilizing a variety of transportation modes. The policy will be applied as a guide in decision-making in related infrastructure planning and construction. Complete Streets principles contribute toward the safety, health, economic viability, and quality of life in a community by providing accessible and efficient connections between home, school, work, recreation and retail destinations by improving the pedestrian and vehicular environments throughout communities.

It is the intent of the Town of Shirley to formalize the planning, design, construction, operation and maintenance of streets and to guide decisions so that they are safe for all users of all ages and abilities as a matter of routine. By incorporating this Complete Streets Policy, the Town of Shirley will advance its efforts to provide safety and accessibility for all the users of our roadways, trails and transit systems, including pedestrians, bicyclists, transit riders, motorists, commercial vehicles, and emergency vehicles and for people of all ages and of all abilities. The Town of Shirley aims to improve the health of its residents and acknowledges that Complete Streets can increase everyday physical activity by enabling additional walking and bicycling by its residents and visitors.

# DRAFT

## COMPLETE STREETS POLICY

### Vision and Purpose:

Complete Streets are designed and operated to provide safety and accessibility for all the users of our roadways, trails and transit systems, including pedestrians, bicyclists, transit riders, motorists, commercial vehicles, and emergency vehicles and for people of all ages and of all abilities. Furthermore, Complete Streets principles contribute toward the safety, health, economic viability, and quality of life in a community by providing accessible and efficient connections between home, school, work, recreation and retail destinations by improving the pedestrian and vehicular environments throughout communities. The purpose of Shirley's Complete Streets policy, therefore, is to accommodate all road users by creating a road network that meets the needs of individuals utilizing a variety of transportation modes. It is the intent of the Town of Shirley to formalize the plan, design, operation and maintenance of streets so that they are safe for all users of all ages and abilities as a matter of routine. This policy directs decision-makers to consistently plan, design, and construct streets to accommodate all anticipated users including, but not limited to pedestrians, bicyclists, motorists, emergency vehicles, and freight and commercial vehicles.

### Core Commitment:

The Town of Shirley recognizes that users of various modes of transportation, including, but not limited to, pedestrians, cyclists, transit and school bus riders, motorists, delivery and service personnel, freight haulers, and emergency responders, are legitimate users of streets and deserve safe facilities. "All Users" includes users of all ages and abilities.

The Town of Shirley recognizes that all projects, new, maintenance, or reconstruction, are potential opportunities to apply Complete Streets design principles. The Town will, to the maximum extent practical, design, construct, maintain, and operate all streets to provide for a comprehensive and integrated street network of facilities for people of all ages and abilities.

Complete Streets design recommendations shall be incorporated into all publicly and privately funded projects, as appropriate. All transportation infrastructure and street design projects requiring funding or approval by the Town of Shirley, as well as projects funded by the state and federal government, such as the Chapter 90 funds, City improvement grants, Transportation Improvement Program (TIP), the MassWorks Infrastructure Program, Community Development Block Grants (CDBG), Capital Funding and other state and federal funds for street and

infrastructure design shall adhere to (comply with) the Town of Shirley Complete Streets Policy. Private developments and related street design components or corresponding street-related components shall adhere to (comply with) the Complete Streets principles. In addition, to the extent practical, state-owned roadways will comply with the Complete Streets resolution, including the design, construction, and maintenance of such roadways within Town boundaries.

Transportation infrastructure may be excluded, upon approval by the Board of Selectmen, where documentation and data indicate that:

1. Where cost or impacts of accommodation is excessively disproportionate to the need or probable use or probable future use.

Best Practices:

The Town of Shirley Complete Streets policy will focus on developing a connected, integrated network that serves all road users. Complete Streets will be integrated into policies, planning, and design of all types of public and private projects, including new construction, reconstruction, rehabilitation, repair, and maintenance of transportation facilities on streets and redevelopment projects.

Implementation of the Town of Shirley Complete Streets Policy will be carried out cooperatively within all departments in the Town of Shirley with multi-jurisdictional cooperation, to the greatest extent possible, among private developers, and state, regional, and federal agencies.

Complete Streets principles include the development and implementation of projects in a context sensitive manner in which project implementation is sensitive to the community's physical, economic, and social setting. The context-sensitive approach to process and design includes a range of goals by considering stakeholder and community values on a level plane with the project need. It includes goals related to livability with greater participation of those affected in order to gain project consensus. The overall goal of this approach is to preserve and enhance scenic, aesthetic, historical, and environmental resources while improving or maintaining safety, mobility, and infrastructure conditions.

The Town of Shirley recognizes that "Complete Streets" may be achieved through single elements incorporated into a particular project or incrementally through a series of smaller improvements or maintenance activities over time.

The latest design guidance, standards, and recommendations available will be used in the implementation of Complete Streets including:

- The Massachusetts of Department of Transportation Project Design and Development Guidebook
- The latest edition of American Association of State Highway Transportation Officials (AASHTO) A Policy on Geometric Design of Highway and Streets
- The United States Department of Transportation Federal Highway Administration's Manual on Uniform Traffic Design Controls (2009).

- The Architectural Access Board (AAB) 521CMR Rules and Regulations
- Documents and plans created for the Town of Shirley, such as a prioritized infrastructure plan.

Complete Streets implementation and effectiveness should be constantly evaluated for success and opportunities for improvement.

Implementation:

The Town shall make Complete Streets practices a routine part of everyday operations, shall approach every transportation project and program as an opportunity to improve streets and the transportation network for all users, and shall work in coordination with other departments, agencies, and jurisdictions to achieve Complete Streets.

The Town will reevaluate Capital Improvement Projects prioritization to encourage implementation of Complete Streets implementation.

The Town will inform pertinent town staff and decision-makers on the content of Complete Streets principles and best practices for implementing policy through workshops and other appropriate means.

The Town will utilize inter-department coordination to promote the most responsible and efficient use of resources for activities within the public way.

The Town will seek out appropriate sources of funding and grants for implementation of Complete Streets policies.

Finally, the Town will use the lens of the Complete Streets Policy when looking at proposed projects in Town.

Town of Shirley  
CASH RECEIPT POLICY

*Town of Shirley*

Audit Areas: Cash  
Revenue and Receivables

Transaction Class: Processing Cash Receipts

**DRAFT**

**PURPOSE:** To establish sound financial controls and practices to assure all cash receipts are deposited on a timely basis, are recorded on a timely basis, and to assure that cash is reconciled on a timely basis.

**AUTHORITY:**

MGL Chapter 41 §§35, 41 and 57

**POLICY:** It is the town's policy that the treasurer /collector's office is responsible for the entry of cash receipts to the financial system. The Treasurer reserves the right to expand this program if he/she is satisfied that appropriate cash controls are in place, the treasurer/collector's office is responsible for all bank deposits. In all other instances the town departments must turn over receipts to the treasurer's office not less than once a week. At a minimum, revenue shall be turned over immediately to the treasurer's office when the department has collected \$100 in cash or \$250 in checks.

It is each department's responsibility working with the Town Accountant to establish internal procedures to safeguard the collection and remittance of receipts until turned over to the treasurer.

As required by the Government Accounting Standards Board (GASB), the Town Accountant will conduct on going surveys to identify, analyze, and manage the risk of asset misappropriation and fraud within each Department. This assessment is done to strengthen our internal controls and to flush out any weaknesses in our systems.

**PROCEDURES:**

- Departments will be issued pre-numbered customers receipts books that are to be used to clearly identify the form of payment (cash, check, money order, etc.) All customers must be issued a receipt.
- Departments that collect receipts will complete a Turn-Over Sheet by the Treasurer entitled Schedule of Departmental Payments to the Treasurer- Attach to sheet respective receipts by appropriate General Ledger revenue account, The Departments will completely describe the types of payments on the turn-over sheet. **Any cash listed on the turnover sheet must be accompanied by an itemization of transactions, or receipts may be attached to the turnover.**
- Departmental staff shall deliver the form with the cash and checks to the treasurer/ collector's office.
- The treasurer /collector's clerk signs the Turn-Over Sheet as a verification that the total amount indicated on the form reconciles with the total cash and checks presented. Copies of any check over \$25,000 will be made by the treasurer/collectors office and be attached to the internal sheet

The department retains one copy of the Turn-Over Form as signed by the treasurer/collector's clerk, and another copy will be turned into the Town Accountant with the daily reconciled work.

- Departmental cash receipts (as well as all committed receipts) are reported on a *Cash Sheet* and a tape is run to insure that balances to all "departmental turnovers" and other committed receipts for the day equal. When all cash, checks and the tape reconcile, the deposit slip is then prepared and all documentation is turned over to the accountant for recording in the *Cashbook* and deposit at the bank.
- The assistant treasurer/collector's enters all receipts reported on the schedule.
- Each department that receives cash receipts should review the *monthly report* for their department each month to verify that all cash receipts that were turned over to the treasurer/ collector are recorded accurately to the respective General Ledger account. Once departments review their revenue report they are to initial the report and return to the Accountant. Any discrepancies shall be reported to the Accountant.

#### RECONCILIATION OF CASH POLICY:

It is the policy of the Town that the treasurer/ collector and the accountant shall reconcile cash as recorded in the *Treasurer's Cashbook* and as recorded on the General Ledger within 15 days after receiving the bank statement. The treasurer and collector maintain a reconciled *Cash Notebook* documenting the reconciliation for each period. The Accountant and Treasurer are responsible to sign the *Summary Cash Reconciliation*.

#### PROCEDURES:

- The treasurer /collector or designee reconciles the Treasurer's Cashbook to the bank statements. This is completed within fifteen (15) days of receipt of the bank statements.
- The treasurer /collector identify all reconciling items between the cashbook and the bank statements. These items will include: deposits in transits, outstanding checks and other items that represent timing differences between the bank and the cashbook.
- The treasurer /collector will correct the cashbook for the reconciling items that are not the result of timing differences (that would clear the next month).
- The treasurer/collector will then meet with the Accountant to review all potential adjustments to be made to the cashbook and/ or the General Ledger based on the reconciliation to the bank statements and based on supporting documentation.
- The treasurer/collector will maintain the cashbook on a daily basis for warrants issued, deposits, transfers between accounts and investment income.
- After the month's activity in the cashbook is reconciled to the bank statements, the treasurer/ collector or designee produces the month-end report.
- The treasurer/ collector produces a spreadsheet based on:

*Cash Receipts, Cash Disbursements, Petty Cash, Tailings and Monthly Reconciliation of Cash*

#### 1. Receipts reconciliation documenting:

- The receipt per the cashbook and
- Receipts per General Ledger

#### 2. Disbursements Reconciliation documenting:

- The disbursements per the cashbook and
- The disbursements per General Ledger.
- These reconciliations are evidence that the cashbook ending balance agrees to the cash on the General Ledger. If there are variances the treasurer/ collector and accountant research and document any adjustments.

- A final *Cash Reconciliation Summary Statement* is produced and signed by both the treasurer/collector and by the accountant that states the cash balances per the General Ledger and per the cashbook, and documents any adjustments to either the cashbook or to the General Ledger.

#### Collector's receipts process

The primary receipts into the Collector's office are for Taxes (property tax, motor vehicle excise, sewer usage and other fees called "Local Receipts." Cash and checks are collected by the Treasurer/Collector's office over the counter, via lockbox, through the mail and on-line.

The Treasurer/Collector and Assistant Treasurer/Collector are involved in the collections over-the-counter. A cash drawer is used to make change each day for over-the-counter cash payment. Receipts are processed using the actual tax bills. One portion of the tax bill serves as the receipt for the collector receipts and the other is stamped paid stating the amount, initialed by the person collecting and stating check number or cash. The receipts are reconciled to cash drawer daily. The remittance advice or tax bill is kept in the cash drawer as a component of the balancing process. The Treasurer/Collector or Assistant Treasurer/Collector ties out the batch of remittance to the checks/cash receipts at the end of each day and places all of the checks and supporting documents in the vault for safe keeping.

In addition to over-the-counter receipts, the Town also has a bank Lockbox which accepts payments for property and excise taxes, local receipts, and user charges. The payments made to the lockbox come through the U.S. mail. The bank sends a file of all collections daily to be downloaded and posted to the data base. On-Line payments are processed through MCC and City Hall Systems. For MCC a payment file is sent to be downloaded and posted to the database. Payments made by City Hall Systems are posted directly to the account and a receipts received and receipts process reports are sent to the Treasurer/Collector daily. The Treasurer/Collector verifies that the funds have been deposited to the account and submits a turnover.

Once monthly receipts are posted to, the Assistant Accountant reviews the supporting documentation to the general ledger.

#### Department Turnovers

Most departments use a standard Turn-Over Sheet to submit their receipts to the Treasurer's Office. In cases where a department does not use the standard form, they will use their own format listing the department, type of receipt, the account code and the amount. The Accountant collects the turnover forms, ties the total schedules submitted to the cash/ checks then reviews the schedules for accuracy and will question any incorrect accounting code. The Accountant posts these into the General Ledger. The Treasurer's office makes deposits regularly and posts the receipts into QuickBooks and prepares deposit slips for the bank.

Town departments are submitting both copies of the turnover sheet; one to the Treasurer/ Collector and one to the Accountant.

#### Cash Reconciliations

The Town Treasurer maintains a QuickBooks Cash Book; and is responsible for maintaining the cashbook\_ The Assistant Town Treasurer makes copies of all of the bank statements and goes through each account to reconcile once the statements are received. The cashbook is reconciled to the bank statements monthly. The A/T receives the bank statements, and will make her own copies to use and maintain in the files with the completed reconciliations. Outstanding checks are examined for those that are outstanding for a considerable amount of time.. The Treasurer reviews the Cash Statement (printed out of QuickBooks) and compares this statement to the Bank Statements once they have all been reconciled.

The Accountant is responsible for reconciling the cashbook to the G/L. Reconciling items between the cashbook & G/ L are first handled when the Treasurer and Assistant Treasurer go through the details of an account and try to resolve any discrepancies in the department first. If they are unable to reconcile any variances, they will consult with the Accountant to verify the information independently and complete the reconciliation. Significant journal entries are typically not needed to reconcile cash; but adjustments are made when necessary.

A final Cash Reconciliation Summary Statement is required to be produced and signed by both the treasurer/ collector and by the Accountant that states the cash balances per the General Ledger and per the cashbook, and documents any adjustments to either the cashbook or to the General Ledger.

#### Cash Reimbursements

- Cash reimbursements shall not exceed \$100 to any individual, unless pre-authorized by the Town Administrator.
- Services for or to the Town are never to be paid in cash.
- Cash shall not be held in departments or ones home, and its handling shall comply with this policy.