

**Report and Recommendations
of the
Advisory and Finance Committee**



**Town of Nahant
Massachusetts**

**Annual Town Meeting
Saturday, April 30, 2011
12:30 P.M.**

Please bring this book with you to Town Meeting.

May we always treasure fond memories of our beautiful home town by the sea...

A great place to visit is the fantastic **Johnson School**, a place full of stellar students, young and old. ~ *Lili Barba*



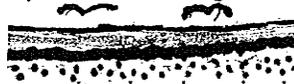
The **Police Station** is right next to my house. The police come to our school to teach about head gear safety and safe texting. They make us feel safe. ~ *Jason Bruno*



Bailey's Hill is the quintessential place to have fun! It has pristine snow to sled on in the winter, while in the summer the green grass invites me to run. **Bailey's Hill** is perfect at any time for anyone. ~ *Rebecca Caggiano*



Short Beach is a whimsical place, where I have fond memories of my first time surfing and of my continued learning of the sport. That is why I love **Short Beach** and always will. ~ *Max Carbone*



The **Nahant Public Library** is a quaint, historical place, where one can sit and read, or simply relax. I have special memories of magic shows, book readings, and animal presentations, but overall it's just a great place to sit and chill. ~ *Eric Castetter*



Maolis Gardens was a lovely spot, nestled next to the ocean, where you could sit and picnic near the "Witch House".

~ *Damon Christie*



When I first moved here, I came to the **Witch House**, a mysterious place, where the friendly people, who live there, can tell many a spine-tingling and heroic tale! ~ *Turner Christie*



Marjoram Park is a tranquil site, with its plethora of activities. The woods are like a paper splashed with green colors, as if it were freshly painted every day. ~ *Ryan Connolly*



I look outside my window every day and gaze upon the extraordinary **Town Wharf**. I reminisce about playing with my friends on a summer day... jumping into the refreshing ice-cold bay. ~ *Michelle Connor*



Kelley Greens is a beautiful golf course, where I have many special memories of golfing since I was five years old! I also like looking at the vista of Nahant, especially from the 6th hole! ~ *Devin Denham*



Forty Steps is the most calming, pristine place at sunset. I go there to watch the sun sink into the sea and to collect myself.

~ *Ryan Dignan*



Flash Road Park is a fantastic place full of exhilarating possibilities. After school, it can be outstanding to visit with friends and inhale a breath of crisp, fresh air. ~ *Maggie DiGrande*



Castle Rock is one of the most beautiful places ever. It lies on the glistening clear waters of Nahant. ~ *Elisa Dunleavy*



Bass Point highlights the magical sunsets, with a plethora of landmarks to remember. ~ *Matt Fitzpatrick*



The **Gazebo on Bailey's Hill** is great in the winter surrounded by pearl white snow and glittering in the white, hot sun... Just asking for a snowball fight! ~ *Ryan Frauenholz*



The **Fire Station** is a great place because Nahant's firefighters are always there ready to help in any emergency.

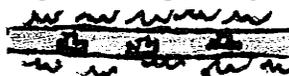
~ *Olivia Hartford*



Swallow's Cave is an escape for me from the everyday, busy modern life. When I enter I walk into a time capsule full of potentially ominous, yet beautiful memories of the past. ~ *Harrison Hosker*



As a toddler, I remember driving down the **Causeway** into Nahant at night, gazing out at the gleaming street lights shining out into the darkness, leading me to my grandmother's house. ~ *Karina Kagramanov*



March 28, 2011

Dear Friends and Neighbors,

The Advisory and Finance Committee presents to you our recommendations for fiscal year 2012 (FY12). As has been the case for the past few years, we continue to operate under tight fiscal restraints imposed by the economy at large. This has direct impact on Nahant in the form of more modest revenues from State Aid and fewer available grants from the Federal government and other sources we've leveraged in the past. We commend the Town departments and boards we've met with for their fiscal restraint in working within these budget limitations while continuing to deliver essential services to the Town. As has been the case now for a number of years, the Advisory and Finance Committee is reluctantly not recommending a contribution to the Stabilization Fund in FY12 due to the immediate operating needs of the Town. We recommend the FY12 Omnibus Budget appropriation of \$10,073,592 as described in Article 20.

This year there are 23 Articles with 9 sub-Articles (A-I) for the Community Preservation Act for your review. Please read this book for more information on each of these Articles, including the recommendation of the Advisory and Finance Committee on each.

This year's warrant includes Article 21, a request for an appropriation of \$260,000 in addition to the Omnibus appropriation of \$10,073,592. Although the current need for this appropriation is driven principally by required spending on Special Education, in future years the Town can appropriate these funds to other accounts as needed. The mechanism to raise these additional funds is the Proposition 2 ½ override question that will appear on the April 30th ballot.

Four of the Articles request borrowing. Borrowing Articles require a 2/3 vote to pass. The Advisory and Finance Committee recommends you approve all four of these Articles. You can find information about the impact of this borrowing in the debt service schedule in Appendix 6.

The borrowing Articles are as follow:

- Article 8 asks the Town to vote to borrow up to \$100,000 for paving to continue the improvement of our streets.
- Article 9 requests borrowing of \$140,000 for the Town's share of the purchase of a new fire vehicle to replace our 1978 ladder truck. The Nahant Fire Department has applied for a FEMA grant that would pay for 80% of the purchase. Borrowing related to this Article is contingent upon the Nahant Fire Department receiving this grant.
- Article 10 requests \$250,000 to perform necessary dredging and drainage of Bear Pond. This debt service can be supported by revenues generated through the current lease with Kelley Greens Golf Course Management, Inc.

- Article 16 requests \$750,000 to replace the water meters and meter reading system in Town with a system intended This borrowing will be at 0% interest under the MWRA Local Water System Assistance Program.

In the Appendices to this book, the Advisory and Finance Committee has included additional information for you to consider when voting for Articles at the 2011 Town Meeting. Refer to the Table of Contents that follows for a guide to the contents of all the Appendices. Appendix 15 includes a series of frequently asked questions and a glossary of terms to assist you as you read the Articles in preparation for Town Meeting. You can find additional information at <http://www.nahant.org>.

As was the case last year, and per the changes to the Town by-laws passed at the 2009 Town Meeting, we are mailing only one copy of this book to each household. If you'd like additional copies, they will be available at Town Hall and at the Nahant Post Office. This entire document is also available at www.nahant.org. Additional copies will be available at Town Meeting. *Please recycle your books when you are done with them.*

As always, we urge you to attend and participate in Town Meeting on Saturday April 30th, beginning at 12:30 PM. The polls will be open from 7:00 AM until 8:00 PM to allow you to vote in the Town Annual Election.

Respectfully,

Joyce O'Donnell Maroney, Chair
Henry G. Clausen
Christopher Dent
Peter Fitzpatrick
David Hunt

Kathleen Marden
Stephen Smith
Robert Vanderslice
Dr. Bernard Yadoff

Table of Contents

There are 23 Articles and 9 sub-Articles for this Annual Town Meeting. For each Article, we present the text of the Article as adopted by the Board of Selectmen, followed by any Supporting Statement provided, and conclude with the Advisory and Finance Committee’s Recommendation. In the Appendices, you’ll find additional information pertinent to a number of these Articles.

Article 1	Elections	Page 5
Article 2	Borrowing, Compensating Balance	Page 5
Article 3	FY2011 Transfers	Page 5
Article 4	Stabilization Fund	Page 6
Article 5	FY 2011 Snow and Ice	Page 6
Article 6	Cemetery Revolving Account	Page 6
Article 7	Chapter 90 Highway	Page 6
Article 8	Paving	Page 7
Article 9	Fire Equipment	Page 7
Article 10	Drainage/Bear Pond	Page 8
Article 11	Community Preservation	Page 8
Article 12	Salary and Classification Plan	Page 10
Article 13	Compensation for Elected Positions	Page 15
Article 14	Water and Sewer Enterprise	Page 15
Article 15	Water/Sewer	Page 15
Article 16	Water Meters	Page 16
Article 17	Ward Road Sewer	Page 16
Article 18	Rescind Quinn Bill	Page 17
Article 19	Zoning Map	Page 17
Article 20	Omnibus Budget	Page 18
Article 21	Additional School Appropriation	Page 18
Article 22	Gifts	Page 19
Article 23	Continue Committees	Page 20
	Advisory and Finance Committee Recommended Budget for Fiscal Year 2012	Page 21

APPENDICES		
Appendix 1	One Time Revenue/Expenses Sources and Uses	Page 31
Appendix 2	Town of Nahant Five Year Plan	Page 33
Appendix 3	Water & Sewer Rate Comparison	Page 46
Appendix 4	School Department Proposed Budget	Page 48
Appendix 5	School Department Five Year Plan	Page 56
Appendix 6	Debt Service Schedule	Page 58
Appendix 7	Reserve Fund Transfers	Page 65
Appendix 8	Community Preservation Act Overview and Tax Impact Sheet	Page 67
Appendix 9	Report of the Community Preservation Committee	Page 70
Appendix 10	Description of Requested Fire Equipment	Page 98
Appendix 11	Zoning Map	Page 106
Appendix 12	Short Beach Master Plan	Page 108
Appendix 13	Bear Pond Dredging Estimated Costs	Page 113
Appendix 14	Explanation of Trash Fees	Page 115
Appendix 15	Town Meeting Frequently Asked Questions & Glossary of Terms	Page 117

Notes:

The Advisory and Finance Committee presents the Articles, Supporting Statements, and Appendix information exactly as submitted by the Board of Selectmen, the Town Administrator, and a variety of other sources.

Appendix 14, the explanation of trash fees, was added at the request of the Board of Selectmen.

The inside front and back covers of this book were prepared by the Johnson School Class of 2011. We thank them and their teachers Dianne Dunion and Meredith Tibbo for their colorful cogitations on our beautiful town.

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby required forthwith to warn the inhabitants of the Town of Nahant, qualified as the law directs, to assemble at the Town Hall for the Annual Town Meeting on Saturday the 30th day of April 2011 at 7:00 a.m. then and there to act on Article One and to commence action on the remaining Articles at 12:30 p.m.

ARTICLE 1. (Elections) To choose a Moderator for a term of one year; one member of the Board of Selectmen for a term of three years; one Town Clerk for a term of one year; two members of the Board of Assessors, one for a term of three years, one for an unexpired term of two years; one Constable for a term of one year; one member of the Public Library Trustees for a term of three years; three members for the School Committee, two for a term of three years and one member for an unexpired term of one year; three members of the Planning Board, two for a term of five years and one for an unexpired term of three years; and one member of the Housing Authority for a term of five years.

NO RECOMMENDATION:

The election of Town Officials is vested solely with the voters.

ARTICLE 2. (Borrowing & Compensating Balance) To see if the Town will vote to authorize the Town Treasurer, with approval of the Selectmen, to borrow from time to time in anticipation of revenue in the fiscal year beginning July 1, 2011, in accordance with the provisions of General Laws, Chapter 44, Section 4 and to issue a note or notes therefore, payable within one year, in accordance with General Laws, Chapter 44, Section 17, and to authorize the Treasurer/Collector to enter into a compensating balance agreement or agreements with banking institutions with the approval of the Selectmen, for FY 2012, pursuant to Chapter 44, Section 53F of the General Laws.

RECOMMENDED:

This is a routine Article to authorize the Treasurer to borrow money to cover current spending needs until expected income arrives. This Article also authorizes the Treasurer to enter into compensating balance agreements if the terms are favorable and if approved by the Selectmen.

ARTICLE 3. (FY11 Transfers) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer the following sums or to take other action relative thereto.

RECOMMENDED:

At the time this book went to print, transfer requests have not been finalized. Inter-departmental transfers are anticipated and the Advisory and Finance Committee recommends approval insofar as these amounts do not exceed the available reserve funds. We will provide specific details, and explain the nature of the transfers in our motion at Town Meeting.

ARTICLE 4. (Stabilization Fund) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer a sum of money to the Stabilization Fund, or take any other action relative thereto.

NOT RECOMMENDED:

The stabilization fund currently has a balance of about \$79,650. While we believe it is fiscally prudent to make contributions to the fund when possible, the Advisory and Finance Committee is not recommending the appropriation of free cash into the fund at this time due to other budgetary constraints.

ARTICLE 5. (Snow and Ice) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, and/or transfer from available funds, a sum of money for the FY2011 snow and ice account or take any other action relative thereto.

RECOMMENDED:

Each year, the Town appropriates the sum of \$20,000 for snow and ice removal. Under Massachusetts State law, we are allowed to overspend this budget. Therefore, we have traditionally used a figure of \$20,000 as a baseline for this account – with the understanding that we will spend more as necessary.

ARTICLE 6. (Cemetery Revolving) To see if the Town will vote to continue to allow the Town to have a special revolving account utilizing revenues from burial opening fees, cremation fees and grave-stone-setting fees, and to authorize said funds to be expended in fiscal year 2012 by the Public Works Department for maintenance, operation and capital improvements of the Greenlawn Cemetery, pursuant to M.G.L. Chapter 44, section 53E1/2 or take any other action relative thereto. The total expenditure is not to exceed \$12,000.

RECOMMENDED:

The Article authorizes the use of a revolving account for Greenlawn Cemetery during FY 2012. The account allows burial opening fees, cremation fees, and grave-stone-setting fees to be received and expended for maintenance, renovation, and improvements to the cemetery and Ellingwood Chapel.

ARTICLE 7. (Chapter 90 Highway) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or raise by borrowing, a sum of money in order to accomplish certain highway construction and maintenance under the provisions of the General Laws, Chapter 90, Section 34, or Chapter 206 of the Acts of 1986, Section 2, or take any other action relative thereto.

RECOMMENDED:

A vote to approve this Article allows the Town to receive MGL Chapter 90 funding for paving town streets. This Article is not intended to lead to additional borrowing.

ARTICLE 8. (Paving) To see if the Town will vote to appropriate \$100,000, or any sum of money, to pave roads and sidewalks throughout town, to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

Supporting Statement from the Town Administrator: Several years ago the Town commissioned a comprehensive Pavement Management Study that developed levels of funding the Town should expend to maintain streets and sidewalks in good condition. The funding level was set at \$175,000 per year. Typically, the Town receives \$75,000 from the state and funds the \$100,000 through Town Meeting. It is important to continue supporting this program at acceptable levels in order to prevent further deterioration of our streets and sidewalks.

RECOMMENDED:

The Advisory and Finance Committee recommends a sum not to exceed \$100,000, which will come from borrowing, for this Article. This will allow the continuation of the Town's Pavement Management Program.

ARTICLE 9. (Fire Equipment) To see if the Town will vote to appropriate \$140,000, or any sum of money, to purchase a Ladder Truck, to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

Supporting Statement from Chief Hyde: This Article will allow the town of Nahant to meet a required percentage of matching funds in the event that the fire department is awarded a federal vehicle acquisition grant. The fire department has applied for a federal grant to cover the majority of the cost of a new piece of fire apparatus. The apparatus the fire department needs to replace is the 32-year-old ladder truck. The new piece of apparatus will be a Quint serving a dual role of pumping engine and aerial device. A new piece of apparatus is required due to size limitations of the present fire station. A Quint would have to be custom built to fit the current dimensions of the fire station.

Supporting Statement from the Town Administrator: This would authorize the Board of Selectmen to borrow up to \$140,000 for the Town's 20% match for a federal grant to purchase a new Ladder Truck. The NFD has applied for a grant to FEMA to purchase a new ladder truck. The grant would require a 20% match from the Town. This borrowing is contingent on the Town receiving the grant, if we are not awarded the grant we will not borrow. Please keep in mind the current Ladder Truck is vintage 1978 and in need of major repairs.

RECOMMENDED:

The Advisory and Finance Committee recommends this Article contingent upon the Nahant Fire Department's success in receiving the FEMA grant it has applied for in order to purchase a new ladder truck. The current NFD ladder truck is 32 years old, obsolete and badly in need of replacement. The requirements of the NFD are very specific and

require the purchase of a new piece of apparatus versus a used one. More information concerning the justification for this vehicle can be found in Appendix 10.

ARTICLE 10. (Drainage/Bear Pond) To see if the Town will vote to appropriate \$250,000, or any sum of money, for various dredging projects in and around the Lowlands Drainage Basin, including Bear Pond, to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

Supporting Statement from the Town Administrator: Every 5 years the Town is required to obtain various state, federal and local permits for the maintenance of the drainage ditches and ponds located in what is referred to as the Lowlands Drainage Basin, most of which is within the limits of the Golf Course. The Town typically retains the professional services of a licensed environmental engineer to obtain these permits. Services include random soil and sediment sampling within the area. Recent sampling results discovered reportable levels of chromium in Bear Pond. Although this does not present an immediate threat to the public, the State Department of Environmental Protection (DEP) will require that the sediment be removed properly and in a timely manner. Funding for this project will be largely supported by revenues generated through the current lease with Kelley Greens Golf Course Management, Inc. It is extremely important to maintain effective drainage in this area as it affects many residential properties which border the drainage basin (Flash, Fox Hill, Ward, Nahant, Spring, Emerald, Willow Roads and White Way).

RECOMMENDED:

This project will need to be done to comply with Massachusetts Department of Environmental Protection regulations. The cost estimate for this dredging project can be found in Appendix 13 of this book.

ARTICLE 11. (Community Preservation) To see whether the Town shall vote to accept the recommendations of the Community Preservation Committee to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, but not including land for recreational use, not less than 10 per cent of the annual revenues for historic resources and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act.

RECOMMENDED:

The Advisory and Finance Committee recommends the following sub-Articles approved by the Community Preservation Committee:

- A. To recommend that the Town appropriate for the payment of debt service of principal and interest due and owing on the \$625,000.00 Town Wharf Bonding authorized by the 2008 Annual Town Meeting (Article 11F), the sum of \$80,585.94 from Fiscal Year 2012 Community Preservation Fund revenues;
- B. To recommend that the Town (i) transfer \$5,000.00 from the unexpended funds appropriated to the Planning Board for Master Planning by the 2006 Annual Town

- Meeting (Article 9C) and (ii) to appropriate \$6,240.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing the next phase of title research, mapping and marking of Town owned rights of way to the water and other public ways in the Town of Nahant, as applied for by the Planning Board of the Town of Nahant, subject to the following conditions: acceptance by the Nahant Planning Board (or its successor) of the Community Preservation Fund Grant; and execution of a Funding Grant Agreement in form and substance acceptable to the Town;
- C. To recommend that the Town appropriate \$15,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing the next phase of the Community Gardens Project by establishing an initial approximately half-acre tree and shrub nursery , as applied for by the Town of Nahant;
 - D. To recommend that the Town appropriate \$5,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing certain interior improvements to the Ellingwood Chapel , as applied for by the Town of Nahant;
 - E. To recommend that the Town appropriate \$4,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of restoring the wrought iron gates on the Francis H. Johnson Gateway to the Nahant Cemetery, as applied for by the Greenlawn Cemetery Committee of the Town of Nahant;
 - F. To recommend that the Town appropriate \$190,000.00 for the purpose of completing a comprehensive Master Plan for Short Beach Improvements and Preservation, including traffic and pedestrian circulation, dune reconstruction and preservation, algae management, an indigenous planting scheme, relocation of utility lines underground, and as a first phase of a multi year implementation, the site design and construction of landscape improvements for the Nahant Lifesaving Station, of which (i) \$70,885.44 shall be appropriated from the Community Preservation Act General Reserve Account, and (ii) \$119,114.56 shall be appropriated from Fiscal Year 2012 Community Preservation Fund revenues as applied for by the Town of Nahant and The Nahant Preservation Trust, subject to the following conditions: acceptance by The Nahant Preservation Trust (or its successor) of the Community Preservation Fund Grant; and execution of a Funding Grant Agreement in form and substance acceptable to the Town ;
 - G. To recommend that the Town appropriate \$5,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for administrative and operating expenses of the Community Preservation Committee;
 - H. To recommend that the Town set aside \$26,104 from Fiscal Year 2012 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Housing Reserves Account for later appropriation; and
 - I. To recommend that the Town set aside from Fiscal Year 2012 Community Preservation Fund revenues for later appropriation any other amount not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserves Account for later appropriation.

ARTICLE 12. (Salary & Classification Plan) To see if the Town will vote to amend Article XIII, Section 5, Subsection B of the by-laws for the fiscal year beginning July 1, 2012, or take any other action relative thereto.

RECOMMENDED:

The following charts present the salaries and wages of all non-elected employees. This Town Meeting cannot change the terms of the union contracts or the other agreements. The Advisory and Finance Committee believes this comparative presentation is important to help assure salary equity among positions subject to different approval and funding mechanisms.

The Town must take two steps before actually paying employees:

1. Set the rate of pay. This simply establishes how much the Town may pay an employee, but does not authorize an expenditure of funds to actually pay the employee.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 20 (the Omnibus Budget). Approving the line items containing salaries and wages authorizes their payment.

The Town may set the rate of pay (step 1, above) using any of four mechanisms, each with its own approval mechanism. The four mechanisms to set rate of pay are:

Rate Setting Mechanism	Approval Mechanism
1. A Classification and Salary Plan covering many clerical and professional positions.	<i>This Article 12</i>
2. Collective bargaining agreements with the fire fighters, police, DPW and teachers unions.	Collective bargaining agreements ratified by Town Meeting or School Committee
3. Individual contracts with various Town government agencies.	Direct agreement between employee and Town agency
4. Elected officials.	Article 13

1. Positions subject to the Classification and Salary Plan Fiscal Year 2012

POSITION	STARTING SALARY RANGE	MAXIMUM
	MINIMUM – MAXIMUM (\$)	SALARY (\$)
Town Administrator	84,200-101,800	123,500
Accountant	69,600-85,250	97,700
Treasurer / Collector	59,500-72,250	80,800
Police Chief	78,600-96,000	117,800
Fire Chief	69,600-85,250	97,700
DPW Superintendent	69,600-85,250	97,700
Assistant Assessor	48,300-59,200	67,400
Assistant Treasurer / Collector	46,000-55,700	63,000
Administrative Assistant	43,800-53,300	59,500
Administrative Assistant (Assist Acct)	46,000-55,700	63,000
Head Librarian	59,500-72,250	80,800
Information Technology	28,000-53,300	59,500
Clerk/Dispatcher	37,050-45,000	49,100

Position	Salary Range (\$)
Town Engineer	16,000 – 21,630
Children's Librarian	16,500 – 20,600
Animal Control Officer	8,300 – 9,800
Assistant Animal Control Officer	3,000 – 6,200
Council on Aging Coordinator	14,000 – 17,500
Health Inspector	8,000 – 9,500
Assistant Health Inspector	500 – 725
Public Health Nurse	2,500 – 2,900
Public Health Doctor	500 – 725
ADA Coordinator	500 – 725
Inspector of Buildings	9,500 – 11,325
Inspector of Plumbing and Gas	3,500 – 4,625
Inspector of Wiring	3,500 – 4,625
Assistant Inspector of Buildings	4,500 – 5,350
Assistant Inspector of Plumbing and Gas	1,800 – 2,250
Assistant Inspector of Wiring	1,800 – 2,250
Assistant to Inspectors	12,000 – 17,800

Position		Salary Range (\$)
Harbormaster		1,100 – 1,350
Wharfinger		1,100 – 1,350
Assistant Harbormaster		400 – 515
Assistant Wharfinger		400 – 515
Board of Registrars, Clerk		1,500 – 17,500
Board of Registrars, Chairperson		300 – 415
Board of Registrars, Member		200 – 310
Veteran's Agent		800 – 1,150
Clerical Assistant/Assessors' Office		12,000 – 17,500

Position	Daily Rate (\$)
School Traffic Guide	30.00
	Hourly Range (\$)
Assistant Librarian	10.00 – 14.00
Clerical, Part Time	10.00 – 14.00
Keeper of the Lockup	10.00 – 14.00
Police Matron	10.00 – 14.00
Public Works Labor, Part Time	10.50 – 13.50
Public Works Labor, Part Time Skilled	12.50 – 15.00
Election Worker	Minimum wage
Library Page	Minimum wage
Sailing Supervisor	Min wage to 13.00
Sailing Instructor	10.00 – 12.00
Playground Supervisor	10.00 – 12.00
Playground Instructor	Minimum wage

Note: \$8.00 is the current minimum wage requirement.

2. Wage rates established by collective bargaining

The Town has collective bargaining agreements with three unions, the police, fire and public works unions. The School Committee has a collective bargaining agreement with the teacher's union. The wage rates set in these contracts are not individually subject to change by the Town Meeting. All of these collective bargaining agreements expire prior to FY12, therefore FY10 salary provisions will be in effect until agreements are reached. FY11 had zero percent increases for all union contracts.

The salary provisions of the contracts for FY10 and FY11 are as follows:

Position	Step 1	Step 2	Step 3	Step 4
Department of Public Works				
Laborer	\$ 33,815.80	\$ 35,179.85	\$ 36,575.63	\$ 37,939.68
Skilled Laborer	38,098.27	39,462.33	40,889.82	42,317.32
Mechanic I	40,540.17	41,890.70	43,351.56	45,473.36
Foreman	42,697.99	44,062.03	45,584.70	47,012.21
General Foreman	53,513.05	55,228.22	56,941.23	58,679.77
Mechanic II	49,991.53	51,491.28	53,036.03	54,627.10

Police Department				
Patrolman / EMT	45,084.00	46,638.52	48,193.02	49,744.33
Sergeant / EMT	54,794.25			
Lieutenant / EMT	60,273.69			

Fire Department				
Fire Fighter	41,320.90	42,745.69	44,170.42	45,592.28
Fire Fighter / EMT –D	44,238.16	45,763.54	47,288.87	48,811.11
Lieutenant / EMT – D				54,912.49
Captain / EMT – D				61,013.86

Union employees typically receive from the Town more than the base salary listed above. Overtime and standby pay add to the base salary. Police Officers earn additional pay for detail work. Detail work is not funded with tax dollars, but paid for by contractors, utilities or others who request the police detail. The range of gross pay from the Town based on income tax records for calendar 2010 was:

Position	Range
Police Officer	\$ 47,997 to \$103,829
Firefighter	68,867 to 91,452
Public Works Employee	61,433 to 91,244

The teachers' salary schedule in effect for FY 10 and FY 11 are as follows:

Step	B	B + 15	M	M + 15	M + 30 CAGS	M + 45 CAGS	M + 60 CAGS
1	39,095	40,151	42,124	45,040	47,840	49,151	51,116
2	41,446	42,511	44,393	47,457	50,267	51,507	53,567
3	43,805	44,868	46,800	49,891	52,697	53,837	55,968
4	46,158	47,226	49,159	52,319	55,123	56,219	58,468
5	48,295	49,583	51,515	54,748	57,545	58,572	60,915
6	50,877	51,936	53,873	57,169	59,790	60,934	63,371
7	53,235	54,295	56,230	59,603	62,403	63,288	65,819
8	55,587	56,653	58,584	62,031	64,831	65,646	68,273
9	57,951	59,006	60,939	64,446	67,206	67,999	70,719
10	60,329	61,365	63,298	66,884	69,690	70,363	73,177

B = Bachelors Degree

M = Masters Degree

+15 = Fifteen Graduate Credits

+30 = Thirty Graduate Credits

+45 = Forty-Five Graduate Credits

+60 = Sixty Graduate Credits

CAGS=Certificate of Advanced Graduate Study

The teacher's contract also has a longevity clause calling for annual payments depending on years of service. The range of gross pay from the Town based on income tax records in calendar 2010 was \$ 44,620 to \$ 73,573.

3. Other agreements

The School Committee has an individual contract with the Superintendent and the Principal and is currently reviewing this salary agreement. In school year 2010 this agreement was:

Position	Annual Salary
Johnson School Superintendent	\$500 PER DAY 2 DAYS WK.
Johnson School Principal	\$87,250

The School Committee also directly employs several clerks and janitors.

4. Health Insurance

The Town pays a portion of health insurance for most full-time employees. During fiscal 2012 the Town Administrator expects the Town's share of annual health insurance premiums to be \$5,440 for individual coverage and \$14,563 for family coverage. The Town has only limited control over this expense because the type of coverage is dictated

by the employment or union contracts and the insurance carriers set the rates. The Town currently pays the minimum 50% required by state law.

ARTICLE 13. Compensation For Elective Positions. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town, as provided by Section 108, Chapter 41 of the General Laws, as amended, and raise the money therefore, or to take any other action thereto.

RECOMMENDED:

The Finance Committee recommends fixing the salaries of elected officials at:

Position	Annual Salary
Selectmen	\$ 1
Constable	50
Assessors	1
Town Clerk	25,000

ARTICLE 14. (Water & Sewer Enterprise) To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the Water and Sewer Enterprise, or take any other action relative thereto.

RECOMMENDED:

This Article allows the transfer of collected Water/Sewer usage fees and the transfer from General Funds (Debt Portion) to the Water/Sewer Enterprise Fund. The following will be appropriated for the direct expenses associated with the Water/Sewer Enterprise Fund.

Salaries	\$380,068
Expenses	792,183
Capital Outlay	120,000
Debt	339,480
Emergency Reserve (Uncollectible)	37,005
Total	\$1,668,736

ARTICLE 15. (Water/Sewer) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the water and sewer enterprise fund, and/or transfer from available funds from the water and sewer enterprise fund, \$50,000 for the purchase of pumps and other appurtenant water and sewer equipment or take any other action relative thereto.

Supporting Statement from the Town Administrator: The Town has made great gains in updating our waste water pumping stations over the past several years. The Town operates and maintains 12 pump stations and each year several pumps need to be replaced. This funding does not require any additional expense to the Town. Funds will be appropriated from the balance of the Water and Sewer Enterprise Fund.

RECOMMENDED:

This Article allows the Water/Sewer Department to purchase required pump parts, pipe, valves and other hardware associated with the repair and maintenance of the water supply system.

ARTICLE 16. (Water Meters): To see if the Town will vote to raise by borrowing, a sum not to exceed \$750,000 from the Massachusetts Water Resource Authority under its Local Water System Assistance Program, to purchase and install water meters and water meter reading system(s), and in connection therewith, to enter into a loan agreement and/or security agreement with the MWRA relative to such loan, or to take any other action relative thereto.

Supporting Statement from the Town Administrator: This would allow the Town to replace all residential water meters at no additional cost to the residents. Our current water meters are over 20 years old and beginning to fail on a regular basis. New meters will be equipped with radio read capability (similar to your gas and electric meters) allowing for faster reads that are more reliable. The MWRA would provide funding for this project through its Local Water System Assistance Program. This program provides loans at 0% interest which would be paid back over a ten year period using Water and Sewer Enterprise funds.

RECOMMENDED:

After considering the age, failure rate of the current water meters, anticipated enhanced reliability, and the favorable loan availability, the Advisory and Finance Committee recommends passage of this Article.

ARTICLE 17. (Ward Road Sewer): To see if the Town will vote to appropriate and/or appropriate from available funds in the water and sewer enterprise fund, and /or transfer from available funds from the water and sewer enterprise fund, \$150,000 to install a new sewer pipe and appurtenant structures on Ward and Castle Road, or to take any other action relative thereto.

Supporting Statement from the Town Administrator: Over the past several years the section of the Town's main sewer pipe, between Lowlands Pumping Station on Ward Road and Castle Road has broken three separate times. Each break requires outside contractors to perform emergency work averaging \$25,000 to \$30,000 per break. The problem appears to be caused from the existing ductile iron pipe being located in very acidic soil. The plan is to replace this section of pipe with a new section of PVC pipe. This funding does not require any additional expense to the Town. Funds will be appropriated from the balance of the Water and Sewer Enterprise Fund.

RECOMMENDED:

The Advisory and Finance Committee recommends replacement of the Town's main sewer pipe between the Lowlands Pumping Station on Ward Road and Castle Road. Passage of this Article will eliminate the frequent, inconvenient, and costly repair occurrences the pipe breaks present.

ARTICLE 18. (Rescind Quinn Bill): To see if the Town will vote to rescind the acceptance of MGL Chapter 41, Section 108L as voted under Article 12 of the 2001 Annual Town Meeting, or to take any other action relative thereto.

Supporting Statement from the Town Administrator: In 2001, the Town first voted to adopt the provisions of MGL Chapter 41, Section 108L (otherwise known as the Quinn Bill) which provides educational incentives for police officers. The Town voted to adopt the Quinn Bill with the condition that the Town's responsibility in funding the bill, in any given year be contingent upon the State's reimbursement rate remaining at or above 50%. In 2009 the State Legislature voted to suspend reimbursement to municipalities for the Quinn Bill. Voting to rescind this provision would relieve the Town from any possible confusion regarding funding in future years. With that said the Town supports the concept of providing an education incentive and currently provides an educational incentive clause in its current contract with the Police Union. The Town and the Police Union are presently negotiating contract terms that could eventually increase the educational incentive level to a level that existed under the Quinn Bill.

RECOMMENDED:

The Quinn Bill is an educational incentive program for police officers originally sponsored by the state. The state has de-funded the Quinn Bill and no longer provides their 50% of the program cost. The town adopted the Quinn Bill with the understanding that said adoption was contingent on state funding. The Nahant Police Department currently has an educational incentive program in their contract. Rescinding the Quinn Bill would give the Town greater freedom in funding and managing the NPD.

ARTICLE 19. (Zoning Map) To see if the Town will vote to adopt a new Official Zoning Map of the Town of Nahant pursuant to the requirements referenced in section 3.02 of the zoning bylaws, or take any other action relative thereto.

RECOMMENDED:

The Finance Committee recommends passage of this Article. What this Article does is change the wording in the Zoning Bylaw to specify the new Zoning Map. The Zoning Map will be labeled as follows: "This is to certify that this is the official Zoning Map referred to in Section 3.02 of the zoning bylaw at the Town of Nahant, Massachusetts duly adopted on April 30, 2011 as amended to date." The map is presented with the following general disclaimer: "depiction of house lots and the streets or roads are for reference only and are not to be used for official sizes or locations."

According to the Bylaw, the Selectmen and Town Clerk verify and sign the hard copy of the map and it becomes the new Zoning Map, but to identify the new map in the Zoning Bylaws requires the Town to vote on the change to the text.

The new Zoning Map is a GIS style map of one inch equals five hundred feet. This will bring us inline with the current standards for maps and will be posted on the Nahant

website. You will be able to see the Zoning areas with the house lots and streets overlaid, which will make reading the map more people-friendly.

ARTICLE 20. (Omnibus) To see if the Town will vote to raise and appropriate and or appropriate from available funds in the Treasury such sums of money as may be necessary to defray Town charges for the fiscal year ending June 30, 2012, or take any other action relative thereto.

RECOMMEND:

The Advisory and Finance Committee recommends that the Town adopt the budget presented in this book immediately following the Warrant and our recommendations. This budget does not include the additional appropriation amount of \$260,000 requested in Article 21.

ARTICLE 21. (Additional School Appropriation) To see if the Town will vote to raise and appropriate and or appropriate from available funds in the Treasury, contingent upon the approval to override Proposition 2-1/2 as voted April 30, 2011, the following sums of money, \$23,661.00 for School Transportation and \$236,339.00 for School operating expenses, or take any other action relative there to.

Supporting Statement from Dr. Philip Devaux, Superintendent of Schools:

The Nahant Board of Selectmen voted to place a \$260,000 override Article on the annual town meeting agenda for the purpose of funding special education costs in the Nahant Public Schools (which includes Nahant students attending grades 7-12 in Swampscott). This action followed a meeting of the Finance Committee and the School Committee on Monday, March 7 and a School Committee meeting on Tuesday, March 8, 2011.

The fundamental cause of the need for an override is twofold: escalating special education costs and a decline in state and Federal monies to offset these costs. Primarily, but not exclusively, the increased costs are for out-of-district private school placements and their transportation for students aged 3 to 22 who reside in Nahant. There is also a modest cost increase for services contracted through an outside agency to provide specialized services such a speech, physical therapy and occupational therapy at the Johnson School.

The decline in revenues is \$113,000 from this school year to next school year. These funds involve a reduction of \$80,000. in Special Education circuit breaker revenues from the state and \$33,000 in stimulus monies from the federal government. The loss of revenues represents 44% of the \$260,000 override amount.

The resulting cost changes are as follows:

<u>Account</u>	<u>2010-2011</u>	<u>2011-2012</u>
2300 Sped Teacher Salaries	\$ 32,790	\$ 54,653
2800 Contracted Services – SPED	\$ 53,337	\$ 62,337
9000 Tuition – SPED – Priv. Schools	\$ 24,251	\$ 167, 861
9000 Tuition – SPED – Collab. Programs	\$ 10,000	\$ 10,000
3300 SPED Transportation	\$ 30,935	\$ 105,000

The cost increases are significantly influenced by the addition of new Nahant students to the programs. The new students are usually enrolled at either the Johnson School or the Swampscott Public Schools but may be age 3 and not yet enrolled in school. These are mandated costs and are not optional.

Therefore, the overall budget to operate the Johnson School would require the following reductions without the override. There would be a 100% or total deletion of the following regular school personnel accounts: teachers of art, music and physical education; SPED Team Chairperson; SPED Director; Library Staff; Substitute salaries; and Technology Staff. Additionally there would be a 100% or total deletion of the following accounts: Principal supplies; Health supplies; Regular Education supplies; technology hardware and software; regular education textbooks; custodian supplies; maintenance of buildings supplies; maintenance of equipment; legal services; School Committee supplies; superintendent office supplies; and a photo copier lease.

The cost adjustments should be considered long term if not permanent. The students enrolled in these programs are eligible until age 22 and range in age from 3 years old to 17 years old. The override Article will require an annual review of costs to determine the district’s need in the event that students leave the programs or move out of Nahant. If the need is reduced, the difference in monies will be retained by the town.

The estimated cost of the override to the taxpayer is to increase next year’s tax rate from \$10.24 to \$10.59 per thousand of property evaluation. That would mean an estimated increase of \$189 for an average home valued at \$539, 188.

RECOMMENDED:

The Advisory and Finance Committee has had multiple conversations with the School Department, the Town Administrator, and the Board of Selectmen to seek alternatives to address the gap in our budget. We recommend that the sum of \$260,000 be raised and appropriated subject to a successful override of Proposition 2-1/2.

ARTICLE 22. (Gifts) To see if the Town will vote to accept gift(s) of money for the Nahant Life-Saving Station, Greenlawn Cemetery, Fourth of July Committee and Fireworks, Recreation Commission, Johnson School Programs, Beautification Program, Sailing Committee, Charles Kelley Scholarship Program, Veterans Memorial Committee, Nahant Community Garden or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee sincerely thanks all those who have contributed to assist these committees in continuing their important work. The entire Town benefits significantly from such voluntary gifts. We are grateful to these donors and to those who work on these various Committees. Again, thank you all.

ARTICLE 23. (Continue Committees) To see if the Town will vote to continue the standing committees to June 30, 2012: Community Preservation Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Open Space Management and Land Acquisition Committee, Town Owned Land Study Committee, Military Housing Design and Development Committee, Nahant Alternative Energy Committee, Golf Course Management Advisory Committee, or take any other action relative thereto,

RECOMMENDED:

The Advisory and Finance Committee recommends that the Town continue the Committees listed in this Article. Since these Committees have been established by previous Town Meeting votes rather than by Town by-laws, we must vote annually to continue their existence through the coming fiscal year.

FY 2012 Omnibus Budget Appropriations and Projected Revenues

In the following pages prior to the Appendices, you'll find the fiscal year 2012 Omnibus Budget Appropriations and fiscal year 2012 Projected Revenues as recommended by the Advisory and Finance Committee. Any recommended changes that may be identified between now and April 30th will be noted at Town Meeting.

**Town of Nahant
Fiscal Year 2012 Projected Revenues**

LINE #	GENERAL FUNDS	FY09 ACTUAL REVENUES	2010 ACTUAL REVENUES	FY11 ESTIMATED REVENUES	2012 ESTIMATED REVENUES	% Change From FY11
1	Personal Property Taxes	140,668	155,814	180,150	184,654	2.50%
2	Personal Property Tax Refund	(90)	0	(150)	(154)	2.50%
3	Real Estate Taxes	6,984,863	7,052,291	7,344,762	7,523,796	2.44%
4	Real Estate Tax Refund	(15,039)	(6,495)	(16,000)	(16,400)	2.50%
5	<i>Maximum Levy Limit</i>	<i>7,110,402</i>	<i>7,201,610</i>	<i>7,508,762</i>	<i>7,691,896</i>	<i>2.44%</i>
6	Overlay Reserve	0	0	(174,731)	(175,000)	0.15%
7	Utility Liens Redeemed	0	0	0	0	0.00%
8	Tax Title Collected	33,103	9,433	0	0	0.00%
9	R/E Deferrals	0	0	0	0	0.00%
10	Motor Vehicle Excises	429,222	440,483	436,100	447,003	2.50%
11	Motor Vehicle Excise Refund	(9,483)	(10,638)	(9,500)	(9,738)	2.50%
12	Boat Excise Taxes	7,441	6,621	7,215	7,395	2.50%
13	Boat Excise Refund	(878)	(303)	(900)	(923)	2.50%
14	Interest on Taxes/Excises	23,684	22,865	22,865	23,437	2.50%
15	Penalty - Demand Payments	4,005	4,230	4,230	4,336	2.50%
16	Payment In Lieu of Taxes	6,513	2,075	2,075	2,127	2.50%
17	Rubbish/Recycling Fees	370,248	378,904	370,098	380,136	2.71%
18	Ambulance Fees	82,719	71,022	71,020	72,796	2.50%
19	Other Charges For Services	4,625	4,916	4,915	5,038	2.50%
20	Fees	38,489	40,190	40,190	41,195	2.50%
21	Cemetery Fees	8,150	5,700	5,700	5,843	2.50%
22	Rentals	189,889	188,654	187,500	192,188	2.50%
23	Military Housing Rentals	150,492	148,500	112,500	115,313	2.50%
24	Alcoholic Beverage Licenses	8,100	8,100	8,100	8,303	2.50%
25	Other Licenses	6,750	8,975	8,975	9,199	2.50%
26	Permits	64,198	53,851	53,850	55,196	2.50%

**Town of Nahant
Fiscal Year 2012 Projected Revenues**

LINE #	<u>GENERAL FUNDS</u>	FY09 ACTUAL REVENUES	2010 ACTUAL REVENUES	FY11 ESTIMATED REVENUES	2012 ESTIMATED REVENUES	% Change From FY11
27	Resident Stickers	325	0	0	0	0.00%
28	State Reimbursement - Taxes	31,264	28,043	31,365	28,126	-10.33%
29	State Education Dist/Reimb	425,127	465,587	438,388	440,741	0.54%
30	Charter School Reimbursement	149,411	94,195	36,861	9,465	-74.32%
31	State General Dist/Reimb	451,052	340,802	325,909	300,418	-7.82%
32	State Other Revenues	0	0	0	0	0.00%
33	Fines & Forfeits	47,097	46,955	46,950	48,124	2.50%
34	Sale of Inventory	14,501	0	0	0	0.00%
35	Earnings on Investments	6,408	2,392	2,391	2,451	2.50%
36	Other Miscellaneous Revenue	17,790	18,555	0	0	0.00%
37	Interfund Transfer In	162,063	166,925	175,734	181,008	3.00%
38	TOTAL GENERAL FUNDS	9,832,707	9,748,641	9,716,562	9,886,070	1.74%

Estimated Admin Appropriations	10,073,592
Overlay Surplus-Omibus Health Insurance	(39,250)
Free Cash-Capital Cruiser	(26,577)
Overlay Surplus-Omnibus School	(17,676)
Free Cash-Omnibus School	(104,019)
Variance	0

AVAILABLE SOURCES - GENERAL FUND (12/31/10)

			<u>Available</u>	
Estimated Overlay Surplus	75,975	(56,926)	19,049	Snow & Ice
Free Cash, certified FY10	130,596	(130,596)	0	
TOTAL ESTIMATED	206,571	(187,522)	19,049	

<u>REVOLVING FUNDS</u>	<u>BEGINNING BALANCE</u>	<u>FY10 REVENUES</u>	<u>FY10 EXPENSES</u>	<u>06/30/10 Balance</u>
Police Details	(1,990.00)	82,784.20	82,798.20	(2,004.00)
Hunting & Fishing Licenses	0.00	4.30	4.30	0.00
Gun Permits	0.00	1,162.50	1,162.50	0.00
Warrant Fees	0.00	3,835.00	3,835.00	0.00
Cemetery Revolving Fund	0.00	8,475.00	7,651.22	823.78
Memorial Benches Revolving Fund	5,989.01	3,405.58	6,526.00	2,868.59
School Student Activity Revolving	2,763.72	36.37	0.00	2,800.09
School Student Activity Principal	932.99	2,251.34	1,739.46	1,444.87
School Lunch	6,678.44	28,118.00	34,795.94	0.50
School Extended Day Care	8,138.99	81,932.14	81,288.24	8,782.89
Preschool	11,190.56	114,272.59	125,373.15	90.00
150th Anniversary	631.23	0.35	631.58	0.00
Recreation Sailing Revolving Funds	24,352.77	52,581.80	39,956.76	36,977.81
Recreation Revolving Funds	16,608.98	7,606.25	10,442.34	13,772.89
Recreation 4th of July	13,420.78	22,240.00	17,171.23	18,489.55
Recreation Playground Equipment	348.04	0.00	0.00	348.04
Sailing (town appropriations)	0.00	3,605.00	3,605.00	0.00
Recreation (town appropriations)	0.00	3,090.00	3,090.00	0.00
TOTAL	89,065.51	415,400.42	420,070.92	84,395.01

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #	FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11
General Government					
<u>Moderator</u>					
1	0	0	60	60	0.00%
<u>Selectmen</u>					
2	2	2	3	3	0.00%
3	50,242	40,853	50,400	50,400	0.00%
<u>Town Administrator</u>					
4	199,142	204,805	205,820	212,109	3.06%
5	8,961	8,961	8,961	8,961	0.00%
6	2,600	2,600	2,600	2,600	0.00%
7	0	0	500	500	0.00%
8	0	0	500	500	0.00%
9	500	500	500	500	0.00%
10	3,387	3,108	4,400	5,122	16.41%
11	2,100	1,773	2,411	2,411	0.00%
<u>Finance Committee</u>					
12	9,879	4,963	10,000	7,152	-28.48%
<u>Town Accountant</u>					
13	80,390	82,802	83,272	94,213	13.14%
14	4,435	7,476	9,870	9,870	0.00%
<u>Assessors</u>					
15	110,141	114,195	114,383	117,019	2.30%
<u>Treasurer/Collector</u>					
16	112,375	115,776	117,186	120,334	2.69%
17	27,465	31,429	27,485	34,515	25.58%
<u>Town Counsel</u>					
18	35,000	35,000	35,000	35,000	0.00%
<u>Town Hall</u>					
19	14,980	16,501	16,501	17,000	3.02%
20	33,635	30,376	38,000	38,000	0.00%
21	5,000	0	5,000	5,000	0.00%
<u>Data Processing</u>					
22	89,853	92,300	95,900	105,300	9.80%
<u>Town Clerk</u>					
23	4,515	15,984	19,620	25,000	27.42%
24	3,278	4,041	5,500	6,500	18.18%
<u>Election/Registration</u>					
25	500	1,500	1,500	1,500	0.00%
26	6,887	6,430	7,200	7,200	0.00%
27	0	4,500	0	0	0.00%
<u>Conservation Commission</u>					
28	530	329	530	545	2.83%
<u>Planning Board</u>					
29	1,096	1,183	1,500	1,500	0.00%
30	356	0	1,000	1,000	0.00%
<u>Zoning/Board of Appeals</u>					
31	2,053	1,779	4,000	4,000	0.00%
Total General Government					
	809,302	829,166	869,602	913,814	5.08%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #	FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11
Public Safety					
<u>Police Department</u>					
32	1,007,703	1,026,479	1,007,495	1,048,263	4.05%
33	131,579	140,013	138,566	147,621	6.53%
34	26,000	0	30,000	30,000	0.00%
35	0	0	0	0	
36	1,165,282	1,166,492	1,176,061	1,225,884	4.24%
<u>Fire Department</u>					
37	638,368	673,558	662,755	710,268	7.17%
38	66,141	76,375	79,685	80,541	1.07%
39	0	0	0	7,000	100.00%
40	704,509	749,933	742,440	797,809	7.46%
Total Police and Fire					
	1,869,791	1,916,425	1,918,501	2,023,693	5.48%
Other Public Safety					
<u>Inspectional Services Department</u>					
41	12,900	14,040	14,560	15,080	3.57%
<u>Building Inspection</u>					
42	9,500	9,500	9,500	9,500	0.00%
43	4,635	4,635	4,635	4,635	0.00%
44	2,560	2,632	4,013	4,013	0.00%
<u>Plumbing/Gas Inspection</u>					
45	3,500	3,500	3,500	3,500	0.00%
46	1,800	1,800	1,800	1,800	0.00%
47	164	250	250	1,145	358.00%
<u>Wiring Inspection</u>					
48	3,500	3,500	3,500	3,500	0.00%
49	1,800	1,800	1,800	1,800	0.00%
50	778	901	2,000	2,000	0.00%
<u>Civil Defense</u>					
51	500	0	500	500	0.00%
<u>Animal Control</u>					
52	8,300	8,300	11,300	11,300	0.00%
53	883	1,303	500	500	0.00%
54	2,000	2,013	2,400	2,400	0.00%
<u>Parking Clerk</u>					
55	5,537	4,464	5,572	5,739	3.00%
<u>Harbormaster</u>					
56	1,200	1,200	1,200	1,200	0.00%
57	1,600	1,600	1,600	1,600	0.00%
58	5,810	5,586	5,840	5,840	0.00%
<u>Wharfinger</u>					
59	1,200	1,200	1,200	1,200	0.00%
60	400	400	400	400	0.00%
61	616	1,491	1,550	1,597	3.03%
62	0	0	0	0	0.00%
<u>Ocean Rescue</u>					
63	6,210	8,015	8,015	8,256	3.01%
64	2,117	2,310	2,311	2,380	2.99%
Total Other Public Safety.					
	77,510	80,440	87,946	89,885	2.20%
Total Public Safety					
	1,947,301	1,996,865	2,006,447	2,113,578	5.34%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #		FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11
Education System						
School Department						
65	Tuition - SPED	91,293	180,883	34,251	34,251	0.00%
66	Tuition - Swampscott	1,155,504	1,211,624	1,190,448	1,163,064	-2.30%
67	Johnson School Budget* (See Below)	1,595,583	1,510,843	1,428,255	1,461,184	2.31%
68	Charter School Assessment	177,285	167,988	92,690	79,737	-13.97%
69	Total School Appropriation	<u>3,019,665</u>	<u>3,071,338</u>	<u>2,745,644</u>	<u>2,738,236</u>	-0.27%
Transportation						
70	Transportation/Regular	126,630	129,330	132,030	134,730	2.04%
71	Transportation/SPED	42,250	41,835	30,935	82,651	167.18%
72	Total Transportation	<u>168,880</u>	<u>171,165</u>	<u>162,965</u>	<u>217,381</u>	33.39%
73	School - Debt Service	529,724	541,180	528,252	515,341	-2.44%
Assessments						
74	Essex Agricultural	0	0	0	698	100.00%
75	SPED School Assessment	0	0	0	0	0.00%
76	North Shore Regional Voc.	85,801	74,252	143,566	91,152	-36.51%
77	Total Assessments	<u>85,801</u>	<u>74,252</u>	<u>143,566</u>	<u>91,850</u>	-36.02%
Total Education System		3,804,070	3,857,935	3,580,427	3,562,808	-0.49%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #		FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11
Public Works Department						
<u>Public Works Operations</u>						
78	Salaries/Wages	5,285	5,485	5,835	6,034	3.41%
79	General Expenses	1,410	811	1,409	1,409	0.00%
	Total Public Works Operations	6,695	6,296	7,244	7,443	2.75%
<u>Highways/Streets/Parks/Beaches</u>						
80	Salaries/Wages	138,522	144,053	146,638	106,349	-27.48%
81	General Expenses	115,636	115,263	122,436	131,482	7.39%
82	Capital	2,183	0	0	0	0.00%
83	Total Highways/Streets/B/P	256,341	259,316	269,074	237,831	-11.61%
84	Snow & Ice Services	91,849	61,595	20,000	20,000	0.00%
85	Waste Collection/Disposal	359,239	342,259	370,098	380,136	2.71%
<u>Beaches & Parks</u>						
86	Salaries/Wages	43,865	48,044	45,603	53,210	16.68%
87	General Expenses	12,121	14,316	14,185	14,601	2.93%
88	Capital Outlay-Small Equipment	9,993	0	0	18,000	100.00%
	Total Beaches & Parks	65,979	62,360	59,788	85,811	43.53%
<u>Cemetery</u>						
89	Salaries/Wages	20,865	22,067	21,491	25,171	17.12%
90	General Expenses	7,069	9,028	7,297	8,915	22.17%
91	Capital Outlay-Small Equipment	0	0	0	5,000	100.00%
92	Total Cemetery	27,934	31,095	28,788	39,086	35.77%
<u>Overhead Operations</u>						
93	General Expenses	5,715	8,557	7,715	7,946	2.99%
94	Capital Outlay-Phone Equipment	2,107	2,736	3,000	10,000	233.33%
95	Public Works - Debt Service	28,344	35,943	9,456	9,152	-3.21%
	Total Overhead Operations	36,166	47,236	20,171	27,098	34.34%
Total Public Works Department		844,203	810,157	775,163	797,405	2.87%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #	FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11	
Culture/Recreation						
<u>Library</u>						
96	Salaries/Wages/Gen. Expense	177,461	190,464	187,260	191,441	2.23%
97	Building Repair	0	0	0	0	0.00%
<u>Recreation -General</u>						
98	General Expenses	3,090	3,090	3,090	3,090	0.00%
<u>Recreation-Sailing</u>						
99	General Expenses	3,605	3,605	3,605	3,605	0.00%
<u>Council on Aging</u>						
100	Salaries/Wages	11,467	17,880	25,000	26,500	6.00%
101	General Expenses	8,759	11,755	11,700	13,670	16.84%
<u>Veteran's Agent</u>						
102	Salaries/Wages	1,000	1,000	1,000	1,000	0.00%
103	General Expenses	5,500	6,567	5,600	5,768	3.00%
<u>Historical Commission</u>						
104	General Expenses	0	0	0	0	0.00%
<u>Memorial Day Committee</u>						
105	General Expenses	6,000	5,999	6,000	6,000	0.00%
<u>Fourth of July Committee</u>						
106	General Expenses	2,200	2,102	2,200	2,200	0.00%
<u>Beautification Committee</u>						
107	General Expenses	1,517	2,060	2,060	2,060	0.00%
<u>Personnel Committee</u>						
108	General Expenses	0	0	0	0	0.00%
<u>Military Housing</u>						
109	General Expenses	81,981	34,988	55,000	55,000	0.00%
Total Culture/Recreation		302,580	279,510	302,515	310,334	2.58%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #	FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11
General Debt Service					
110 Debt Service	173,698	121,626	85,695	149,860	74.88%
111 Military Housing Debt Service	79,100	49,423	27,990	18,660	-33.33%
Total Debt Service	252,798	171,049	113,685	168,520	48.23%
Total Operation Cost	7,960,254	7,944,682	7,647,839	7,866,459	2.86%
Intergovernmental					
Cherry Sheet					
112 State Assessments	85,931	88,401	87,800	86,817	-1.12%
113 County Assessments	0	0	0	0	0.00%
* See School Section for School Assesmer					
Total Intergovernmental	85,931	88,401	87,800	86,817	-1.12%
Other Expenses					
114 Pension/Annuity Expenses	14,062	14,423	15,625	0	-100.00%
115 Essex County Retirement Expenses	382,419	414,961	446,855	510,778	14.31%
116 Unemployment Compensation	16,198	53,434	55,790	55,790	0.00%
117 Health Insurance	577,606	602,413	712,931	775,000	8.71%
118 Life Insurance	1,460	1,479	1,575	1,575	0.00%
119 Medicare Expenses	53,144	52,879	61,800	63,654	3.00%
120 Insurance Committee Expenses	213,068	202,042	281,670	282,100	0.15%
121 Retirement Account	23,064	15,000	15,000	15,000	0.00%
Total Other Expenses	1,281,021	1,356,631	1,591,246	1,703,897	7.08%
Total Before Reserve Fund and Articles	9,327,206	9,389,714	9,326,885	9,657,173	3.54%
122 Reserve Funds Appropriation	0	0	75,000	75,000	0.00%
Total General Funds	9,327,206	9,389,714	9,401,885	9,732,173	3.51%

**Town of Nahant
Article 20 - Omnibus Budget
Appropriations**

Line #	FY09 Actual Expenses	FY10 Actual Expenses	FY11 Budgeted Budget	FY12 Recommended Budget	% Change from FY11	
Interfund Transfers-Out						
123	Transfer to Wharf Insurance Special Revent	3,000				
124	Debt Paydown-Military Houses	117,000				
125	Transfer to W/S Enterprise Fund Debt Shift	404,488	347,228	334,872	1.96%	
126	Transfer to Wharf Insurance Special Revenue Fund		25,000			
127	Transfer to School Special Revenue Art 12 4/10		104,019			
128	Transfer to Retirement Special Revenue Fur	35,000				
129	RFT School Road 9/08	12,824				
130	Debt Paydown-School Roof	7,000				
131	Debt Paydown-Fire Service Truck	8,000				
132	Debt Paydown-Dump Truck	7,000				
Total Interfund Transfers Out		594,312	476,247	334,872	341,419	1.96%
TOTAL APPROPRIATIONS		9,921,518	9,865,961	9,736,757	10,073,592	3.46%

Estimated FY12 Revenue	9,886,070
Funded from Overlay Surplus	56,926
Funded from Free Cash	130,596
Total Surplus or (Shortage)	0

APPENDIX 1

One Time Revenue/Expenses/Sources & Uses

This Appendix shows what money is available to spend, its source, and what we recommend spending it on.

**Disbursements from Available Funds
From Free Cash and Other Sources of Funds**

Current Available Sources

Available Article Transfers	57,951
Available Free Cash	130,596
Overlay Surplus	75,975
Total Available Sources	264,522

Uses of Sources

FY 12 (Art 20 ATM 4/11) Police Cruiser-Omnibus	26,577
FY 12 (Art 20 ATM 4/11) Health Insurance-Omnibus	39,250
FY 12 (Art 20 ATM 4/11) - School Budget	121,695
FY 11 Transfers (Art 3 ATM 4/11) Fire Salaries	5,000
FY 11 Transfers (Art 3 ATM 4/11) SPED Transportation	7,000
FY 11 Tranfers (Art 3 ATM 4/11) - School Expenses	25,000
FY 11 Snow and Ice (Art 5 ATM 4/11)	40,000
Total Uses of Sources	264,522

Balance Remaining	0
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APPENDIX 2

Town of Nahant Five Year Financial Plan

A previous Town Meeting vote required the Town Administration and the School Department to prepare five-year financial projections for inclusion in the Report and Recommendations of the Advisory and Finance Committee.

Operating Budgets Vs Revenue Projections

	FY 12	FY 13	FY 14	FY 15	FY 16
Operating Budgets	10,073,592	10,332,668	10,564,667	10,780,897	11,048,797
Revenue Projections	9,886,070	10,104,586	10,325,475	10,535,805	10,779,984
Use of Available Funds (Overlay&Free Cash)	187,522	228,082	239,192	245,092	268,813
Capital Reserve (Shortage)	0	0	0	0	0

Capital Budgets Vs Capital Revenue Projections

	FY 12	FY 13	FY 14	FY 15	FY 16
Capital Budgets	1,178,000	409,000	1,320,000	695,000	620,000
Less: Capital through General Fund	(26,423)	(45,000)	0	0	0
Cost of Capital Budgets	1,151,577	364,000	1,320,000	695,000	620,000
Revenue Projections/Grants/Loans	635,000	75,000	75,000	75,000	75,000
Estimated Capital Reserve (See Above)	0	0	0	0	0
CPA Funding	0	77,000	85,000	5,000	5,000
Borrowings	490,000	212,000	1,160,000	615,000	540,000
Capital Using Other Sources	26,577	0	0	0	0
Surplus/(Shortage)	0	0	0	0	0
Total Operating and Capital Shortage	0	0	0	0	0

Water/Sewer Enterprise Fund

	FY 12	FY 13	FY 14	FY 15	FY 16
Operating Budgets	1,851,683	1,873,802	1,898,142	1,908,730	1,949,102
Revenue Projections	1,851,683	1,873,802	1,898,142	1,908,730	1,949,102
Capital Reserve (Shortage)	0	0	0	0	0

W/S Enterprise Fund Capital Budgets Vs Capital Revenue Projections

	FY 12	FY 13	FY 14	FY 15	FY 16
Capital Budgets	1,070,000	384,000	319,000	289,000	334,000
Less: Capital through W/S Rates	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Cost of Capital Budgets	950,000	264,000	199,000	169,000	214,000
Use of Available Funds (Retained W/S Fund Bal:	200,000	50,000	0	0	45,000
Borrowings	750,000	214,000	199,000	169,000	169,000
Surplus/(Shortage)	0	0	0	0	0
Total W/S Enterprise Operating and Capital	0	0	0	0	0

This five year plan has been structured using the budgets that the Town Administrator and Board of Selectmen deem appropriate to operate the Town departments properly. Important and necessary capital improvement programs are incorporated to identify the equipment/physical needs of the Town along with the cost estimates to pay for these needs. Also included are water and sewer rates projected through FY 2016.

As you can see, this five year plan does not balance projected expenses to revenues. The Capital Plan Shortages will be funded through grants and other financing sources as they become available. If the funds are not available, the Town Administrator and Board of Selectmen will make necessary cuts to balance the budget. As needs and finances change, we will review all information necessary to update this plan or recommend a new plan based upon priorities.

Town of Nahant PROJECTED REVENUES 2.5% Increases General Funds	FY 12 Revenue Budget	FY 13 Revenue Budget	FY 14 Revenue Budget	FY 15 Revenue Budget	FY 16 Revenue Budget
Personal Property Taxes	184,654	189,270	194,002	198,852	203,823
Personal Property Tax Refunds	(154)	(158)	(162)	(166)	(170)
Real Estate Taxes	6,687,777	6,870,347	7,057,480	7,249,292	7,445,899
Real Estate Tax Refunds	(16,400)	(16,810)	(17,230)	(17,661)	(18,103)
School Override	479,600	467,975	456,725	443,600	429,350
W/S Debt Shift	341,419	321,831	303,211	269,552	264,348
New Growth	15,000	15,000	15,000	15,000	15,000
Levy Limit	7,691,896	7,847,455	8,009,026	8,158,469	8,340,148
Overlay Reserve	(175,000)	(179,375)	(183,859)	(188,456)	(193,167)
Property Revenue	7,516,896	7,668,080	7,825,167	7,970,013	8,146,981
Motor Vehicle Excises	447,003	458,178	469,633	481,373	493,408
Motor Vehicle Excise Refund	(9,738)	(9,981)	(10,231)	(10,487)	(10,749)
Boat Excise Taxes	7,395	7,580	7,769	7,964	8,163
Boat Excise Refund	(923)	(946)	(970)	(994)	(1,019)
Interest on Taxes/Excises	23,437	24,023	24,623	25,239	25,870
Penalty - Demand Payments	4,336	4,444	4,556	4,669	4,786
Payment In Lieu of Taxes	2,127	2,180	2,235	2,291	2,348
Water Usage Charges	0	0	0	0	0
Sewer Usage Charges	0	0	0	0	0
Rubbish/Recycling Fees	380,136	391,540	403,286	415,385	427,846
Ambulance Fees	72,796	74,616	76,481	78,393	80,353
Other Charges For Services	5,038	5,164	5,293	5,425	5,561
Fees	41,195	42,225	43,280	44,363	45,472
Cemetery Fees	5,843	5,989	6,139	6,292	6,450
Rentals	192,188	196,993	201,918	206,965	212,140
Military Housing Rentals	115,313	118,196	121,151	124,179	127,284
Alcoholic Beverage Licenses	8,300	8,508	8,720	8,938	9,162
Other Licenses	9,199	9,429	9,665	9,906	10,154
Permits	55,196	56,576	57,990	59,440	60,926
Resident Stickers	0	0	0	0	0

Town of Nahant
PROJECTED REVENUES
 2.5% Increases

	FY 12 Revenue Budget	FY 13 Revenue Budget	FY 14 Revenue Budget	FY 15 Revenue Budget	FY 16 Revenue Budget
State Education Dist/Reimb					
Chapter 70	440,741	451,760	463,054	474,630	486,496
Charter Tuition Reimbursement	9,465	15,000	15,375	15,759	16,153
School Construction					
State Education Offsets					
Unrestricted Aid	296,479	303,891	311,488	319,275	327,257
Revenues from Meals Tax Increase	0	0	0	0	0
Revenues from Room Tax Increase	0	0	0	0	0
Lottery	0	0	0	0	0
Gaming Proceeds for Lottery Gap	0	0	0	0	0
Additional Assistance	0	0	0	0	0
Highway Fund	0	0	0	0	0
Veteran's Benefits	981	1,006	1,031	1,056	1,083
Exemptions Veteran's	15,000	15,375	15,759	16,153	16,557
Elderly Tax Reimbursements	13,126	13,454	13,791	14,135	14,489
State Owned Land	337	345	354	363	372
Medicaid Reimburse	0	0	0	0	0
Police Career Incentive	2,621	2,687	2,754	2,823	2,893
Prior Year Over/Under Estimates	0	0	0	0	0
Public Library Ch. 78	2,553	2,617	2,682	2,749	2,818
Public Library Ch. 78 - Offset	(2,553)	(2,617)	(2,682)	(2,749)	(2,818)
Pilot Program-State Owned Land	0	0	0	0	0
Mitigation	0	0	0	0	0
State Other Revenues	0	0	0	0	0
Fines & Forfeits	48,124	49,327	50,560	51,824	53,120
Sale of Inventory	0	0	0	0	0
Earnings on Investments	2,451	2,512	2,575	2,639	2,705
Other Misc Revenue	0	0	0	0	0
Interfund Transfer-In (Enterprise)	181,008	186,437	192,030	197,790	203,724
Total Revenues	9,886,070	10,104,586	10,325,475	10,535,805	10,779,984
W/S Enterprise Fund					
Water Usage Charges	700,855	720,080	739,883	760,279	781,288
Sewer Usage Charges	809,409	831,891	855,048	878,900	903,467
Transfers-In for Debt Shift	341,419	321,831	303,211	269,552	264,348
Total W/S Enterprise Fund	1,851,683	1,873,802	1,898,142	1,908,731	1,949,103

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	FY 12	FY 13	FY 14	FY 15	FY 16
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget

General Government

Moderator					
General Expenses	60	62	64	66	68
Selectmen					
Salaries/Wages	3	3	3	3	3
General Expenses	50,400	51,912	53,469	55,073	56,726
Town Administrator					
Salaries/Wages	212,109	218,472	225,026	231,777	238,731
Asst. Health Inspector	500	515	530	546	563
Health Inspector	8,961	9,230	9,507	9,792	10,086
Public Health Nurse	2,600	2,678	2,758	2,841	2,926
Town Physician	500	515	530	546	563
ADA Coordinator	500	515	530	546	563
General Expenses	5,122	5,276	5,434	5,597	5,765
Capital Outlay	2,411	2,483	2,558	2,635	2,714
Finance Committee					
General Expenses	7,152	7,367	7,588	7,815	8,050
Town Accountant					
Salary	94,213	97,039	99,951	102,949	106,038
General Expenses	9,870	10,166	10,471	10,785	11,109
Assessors					
Salaries/Wages					
General Expenses	117,019	120,530	124,145	127,870	131,706
Treasurer/Collector					
Salaries/Wages	120,334	123,944	127,662	131,492	135,437
General Expenses	34,515	35,550	36,617	37,715	38,847
Town Counsel					
Annual Fee	35,000	36,050	37,132	38,245	39,393
Town Hall					
Salaries/Wages	17,000	17,510	18,035	18,576	19,134
General Expenses	38,000	39,140	40,314	41,524	42,769
Capital Outlay	5,000				
Data Processing					
General Expenses	105,300	108,459	111,713	115,064	118,516
Town Clerk					
Salaries/Wages	25,000	25,750	26,523	27,318	28,138
General Expenses	6,500	6,695	6,896	7,103	7,316
Election/Registration					
Salaries/Wages	1,500	1,545	1,591	1,639	1,688
General Expenses	7,200	7,416	7,638	7,868	8,104
Capital Outlay	0				
Conservation Commission					
General Expenses	545	561	578	596	613
Planning Board					
Purchase of Services	1,500	1,545	1,591	1,639	1,688
General Expenses	1,000	1,030	1,061	1,093	1,126
Zoning/Board of Appeals					
General Expenses	4,000	4,120	4,244	4,371	4,502
Total General Government	913,814	936,078	964,161	993,086	1,022,878

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	FY 12	FY 13	FY 14	FY 15	FY 16
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Public Safety					
Police Department					
Police Salaries/Wages	1,048,263	1,079,711	1,112,102	1,145,465	1,179,829
General Expenses	147,621	152,050	156,611	161,309	166,149
Capital Outlay	30,000	30,000	30,000	35,000	35,000
Public Safety - Debt Service	0	0	0	0	0
<i>Total Police Department</i>	1,225,884	1,261,761	1,298,713	1,341,775	1,380,978
Fire Department					
Fire Salaries/Wages	710,268	786,576	810,173	834,479	859,513
General Expenses	80,541	82,957	85,446	88,009	90,650
Capital Outlay	7,000	5,000	5,150	5,305	5,464
<i>Total Fire Department</i>	797,809	874,533	900,769	927,792	955,626
<i>Total Public Safety</i>	2,023,693	2,136,294	2,199,483	2,269,567	2,336,604
Inspectional Services Department					
Part Time Assistant for inspectors	15,080	15,532	15,998	16,478	16,973
Building Inspection					
Salaries/Wages	9,500	9,785	10,079	10,381	10,692
Assistant	4,635	4,774	4,917	5,065	5,217
General Expenses	4,013	4,133	4,257	4,385	4,517
Plumbing/Gas Inspection					
Salaries/Wages	3,500	3,605	3,713	3,825	3,939
Assistant	1,800	1,854	1,910	1,967	2,026
General Expenses	1,145	1,179	1,215	1,251	1,289
Wiring Inspection					
Salaries/Wages	3,500	3,605	3,713	3,825	3,939
Assistant	1,800	1,854	1,910	1,967	2,026
General Expenses	2,000	2,060	2,122	2,185	2,251
Civil Defense					
General Expenses	500	515	530	546	563
Animal Control					
Salary	11,300	11,639	11,988	12,348	12,718
General Expenses	2,900	2,987	3,077	3,169	3,264
Parking Clerk					
General Expenses	5,739	5,911	6,089	6,271	6,459
Harbormaster					
Salaries/Wages	1,200	1,236	1,273	1,311	1,351
Assistant	1,600	1,648	1,697	1,748	1,801
General Expenses	5,840	6,015	6,196	6,382	6,573
Wharfinger					
Salaries/Wages	1,200	1,236	1,273	1,311	1,351
Assistant	400	412	424	437	450
General Expenses	1,597	1,645	1,694	1,745	1,797
Capital Outlay	0	0	0	0	0
Ocean Rescue					
Training Wages	8,256	8,504	8,759	9,022	9,292
Professional Services	2,380	2,451	2,525	2,601	2,679
<i>Total Other Pub. Saf.</i>	89,885	92,582	95,359	98,220	101,166
Total Public Safety	2,113,578	2,228,875	2,294,842	2,367,787	2,437,770

Town of Nahant PROJECTED APPROPRIATIONS <i>Three % Increases</i>	FY 12 Appropriation Budget	FY 13 Appropriation Budget	FY 14 Appropriation Budget	FY 15 Appropriation Budget	FY 16 Appropriation Budget
Education System					
School Department					
Tuition - SPED					
Tuition - Swampscott					
Johnson School Budget					
School Appropriation	2,658,499	2,738,254	2,820,402	2,905,014	2,992,164
Transportation/Regular	134,730	138,772	142,935	147,223	151,640
Transportation/SPED	82,651	85,131	87,684	90,315	93,024
Total Transportation	217,381	223,902	230,620	237,538	244,664
School - Debt Service	515,341	502,788	490,593	481,395	465,905
School - Proposed Debt	0	0	0	0	0
Essex Agriculture Assessment					
North Shore Regional Voc.	698	4,000	4,120	4,244	4,371
Assessment	91,152	93,887	96,703	99,604	102,592
Total Education System	3,483,071	3,558,831	3,638,317	3,723,551	3,805,326

Town of Nahant PROJECTED APPROPRIATIONS <i>Three % Increases</i>	FY 12 Appropriation Budget	FY 13 Appropriation Budget	FY 14 Appropriation Budget	FY 15 Appropriation Budget	FY 16 Appropriation Budget
Public Works Department					
Public Works Operations					
Administration					
Salaries/Wages	6,034	6,215	6,401	6,594	6,791
General Expenses	1,409	1,451	1,495	1,540	1,586
<i>Subtotal DPW Administration</i>	<i>7,443</i>	<i>7,666</i>	<i>7,896</i>	<i>8,133</i>	<i>8,377</i>
Highways/Streets/Parks/Beaches					
Salaries/Wages	106,349	109,539	112,826	116,210	119,697
General Expenses	131,482	135,426	139,489	143,674	147,984
Capital - Paving	0	0	0	0	0
<i>Subtotal Highways/Streets/B/P</i>	<i>237,831</i>	<i>244,966</i>	<i>252,315</i>	<i>259,884</i>	<i>267,681</i>
Snow & Ice					
Snow & Ice Services	20,000	20,000	20,000	20,000	20,000
Waste Collection/Disposal	380,136	391,540	403,286	415,385	427,846
Beaches & Parks					
Salaries/Wages	53,210	54,806	56,450	58,144	59,888
General Expenses	14,601	15,039	15,490	15,955	16,434
Capital Outlay	18,000	10,000	0	0	0
<i>Subtotal Beaches & Parks</i>	<i>85,811</i>	<i>79,845</i>	<i>71,941</i>	<i>74,099</i>	<i>76,322</i>
Cemetery					
Salaries/Wages	25,171	25,926	26,704	27,505	28,330
General Expenses	8,915	9,182	9,458	9,742	10,034
Capital Outlay	5,000	0	0	0	0
<i>Subtotal Cemetery</i>	<i>39,086</i>	<i>35,109</i>	<i>36,162</i>	<i>37,247</i>	<i>38,364</i>
Overhead Operations					
Salaries/Wages	0	0	0	0	0
General Expenses	7,946	8,184	8,430	8,683	8,943
Capital Outlay	10,000	10,300	10,609	10,927	11,255
DPW - Debt Service	9,152	0	0	0	0
<i>Subtotal DPW Overhead</i>	<i>27,098</i>	<i>18,484</i>	<i>19,039</i>	<i>19,610</i>	<i>20,198</i>
Total Public Works Dept	797,405	797,611	810,639	834,358	858,789

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	FY 12	FY 13	FY 14	FY 15	FY 16
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Culture/Recreation					
Council on Aging					
General Expenses	40,170	41,375	42,616	43,895	45,212
Capital Outlay					
Veteran's Agent					
Salaries/Wages	1,000	1,030	1,061	1,093	1,126
General Expenses	5,768	5,941	6,119	6,303	6,492
Library					
Salaries/Wages/Gen. Expns	191,441	197,184	203,100	209,193	215,469
Recreation					
General Recreation	3,090	3,183	3,278	3,377	3,478
Sailing Recreation	3,605	3,713	3,825	3,939	4,057
Capital Outlay	0	0	0	0	0
General Expenses	0	0	0	0	0
Memorial Day Committee					
General Expenses	6,000	6,180	6,365	6,556	6,753
Fourth of July Committee					
General Expenses	2,200	2,266	2,334	2,404	2,476
Beautification Committee					
General Expenses	2,060	2,122	2,185	2,251	2,319
Personnel Committee					
General Expenses	0	0	0	0	0
Military Houses					
General Expenses	55,000	56,650	58,350	60,100	61,903
Total Culture/Recreation	310,334	319,644	329,233	339,110	349,284
General Debt Service					
Debt Service	168,520	168,233	164,903	134,561	130,193
Total Debt Service	168,520	168,233	164,903	134,561	130,193
Total Operation Cost	7,786,722	8,009,272	8,202,095	8,392,453	8,604,240

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	FY 12	FY 13	FY 14	FY 15	FY 16
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget

Intergovernmental

Cherry Sheet					
State Assessments	86,817	89,422	92,104	94,867	97,713
Charter School Assessments	79,737	82,129	84,593	87,131	89,745
County Assessments	0	0	0	0	0
Essex Agriculture Assessment	0	0	0	0	0
<i>Total Intergovernmental</i>	<i>166,554</i>	<i>171,551</i>	<i>176,697</i>	<i>181,998</i>	<i>187,458</i>

Other Expenses

Unemployment Compensation	55,790	57,464	59,188	60,963	62,792
Life Insurance	1,575	1,622	1,671	1,721	1,773
Health Insurance	775,000	798,250	822,198	846,863	872,269
Medicare Taxes					
Expenses	63,654	65,564	67,531	69,556	71,643
Essex County Retirement					
Expenses	510,778	526,101	541,884	558,141	574,885
Pension/Annuity					
Expenses	0	0	0	0	0
Insurance Committee					
General Expenses	282,100	290,563	299,280	308,258	317,506
Retirement Account					
General Expenses	15,000	15,450	15,914	16,391	16,883
<i>Total Miscellaneous</i>	<i>1,703,897</i>	<i>1,755,014</i>	<i>1,807,664</i>	<i>1,861,894</i>	<i>1,917,751</i>

**Total Before Reserve
Fund & Article**

	9,657,173	9,935,837	10,186,456	10,436,345	10,709,449
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Reserve Funds

Base Appropriation	75,000	75,000	75,000	75,000	75,000
<i>Total Reserve Fund</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>

Total General Funds

	9,732,173	10,010,837	10,261,456	10,511,345	10,784,449
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Interfund Transfers-Out

	341,419	321,831	303,211	269,552	264,348
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Subtotal Appropriations

	10,073,592	10,332,668	10,564,667	10,780,897	11,048,797
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Debt
Debt as % of Budget

	693,013	671,021	655,496	615,956	596,098
	6.88%	6.49%	6.20%	5.71%	5.40%

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

FY 12	FY 13	FY 14	FY 15	FY 16
Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
Budget	Budget	Budget	Budget	Budget

PROJECTED CAPITAL IMPROVEMENTS

Drainage/Walls/Erosion

Storm Drains	0	10,000	10,000	10,000	10,000
<i>Sub Total</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>

Vehicles/Equipment

F-800 Dump Truck		62,000		85,000	
C30 Pick Up Truck					65,000
F-450 Pick Utility Truck					95,000
F-350 Pick Up Truck			60,000		
Air Compressor				20,000	
F-350 Utility Truck				60,000	
John Deere Backhoe					150,000
Beach Tractor with Rack				55,000	
DPW Equipment	5,000	10,000	10,000	10,000	10,000
Jacobsen Mower	18,000		20,000		20,000
John Deere Mower			20,000		20,000
Street Sweeper			150,000		
Police Cruiser	30,000	30,000	30,000	35,000	35,000
Fire Equipment	0	5,000	25,000	10,000	25,000
Fire Ladder Truck	700,000		650,000		
Senior Citizen's Van			75,000		
Ambulance				125,000	
<i>Sub Total</i>	<i>753,000</i>	<i>107,000</i>	<i>1,040,000</i>	<i>400,000</i>	<i>420,000</i>

Town of Nahant PROJECTED APPROPRIATIONS <i>Three % Increases</i>	FY 12 Appropriation Budget	FY 13 Appropriation Budget	FY 14 Appropriation Budget	FY 15 Appropriation Budget	FY 16 Appropriation Budget
Misc					
Public Right of Ways		50,000			
Computer Software-Town Hall		10,000		10,000	
Town Entrance Design		25,000			
Bear Pond	250,000				
<i>Sub Total</i>	250,000	85,000	0	10,000	0
Paving					
All Roads Chapter 90	75,000	75,000	75,000	75,000	75,000
Non-Chapter 90	100,000	100,000	100,000	100,000	100,000
<i>Sub Total</i>	175,000	175,000	175,000	175,000	175,000
Town Hall Renovation					
General Renovation	0	5,000	10,000	5,000	10,000
<i>Sub Total</i>	0	5,000	10,000	5,000	10,000
Public Safety					
Fire Station	0	0	0	30,000	0
Police Station	0	0	0	30,000	0
DPW Building	0	0	0	30,000	0
<i>Sub Total</i>	0	0	0	90,000	0
Other Town Buildings					
Ellingwood Chapel		15,000	5,000	5,000	5,000
Library Attic Workroom			30,000		
Library Renovations		12,000			
ADA Access Stack	0	0	50,000	0	0
<i>Sub Total</i>	0	27,000	85,000	5,000	5,000
Total Capital Improvement	1,178,000	409,000	1,320,000	695,000	620,000
Less: Estimated Reserve	0	0	0	0	0
Less: Capital thru Grants/Loans	(560,000)	0	0	0	0
Less: Capital thru CPA	0	(77,000)	(85,000)	(5,000)	(5,000)
Less: Capital thru Chapter 90	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Less: Capital thru General Fund	(26,423)	(45,000)	0	0	0
Less: Borrowing	(490,000)	(212,000)	(1,160,000)	(615,000)	(540,000)
Less: Capital using Other Sources	(26,577)				
Total Other Sources	(1,178,000)	(409,000)	(1,320,000)	(695,000)	(620,000)
Total Capital Plan Surplus/Shortage	0	0	0	0	0
Total 5 Year Plan	11,251,592	10,741,668	11,884,667	11,475,897	11,668,797

Town of Nahant PROJECTED APPROPRIATIONS <i>Three % Increases</i>	FY 12 Appropriation Budget	FY 13 Appropriation Budget	FY 14 Appropriation Budget	FY 15 Appropriation Budget	FY 16 Appropriation Budget
Water/Sewer Enterprise Fund					
Sewer Division					
Salaries/Wages	227,358	234,179	241,204	248,440	255,893
General Expenses	162,756	167,639	172,668	177,848	183,183
Lynn Water & Sewer	237,465	244,589	251,927	259,484	267,269
Capital Outlay	60,000	60,000	60,000	60,000	60,000
Sewer - Debt Service	156,403	150,643	145,948	140,952	135,748
Indirect Costs	121,830	125,485	129,250	133,127	137,121
<i>Subtotal Sewer</i>	965,812	982,534	1,000,997	1,019,852	1,039,215
Water Division					
Salaries/Wages	152,710	157,291	162,010	166,870	171,876
General Expenses	70,879	73,005	75,196	77,451	79,775
MWRA Assessment	321,083	330,715	340,637	350,856	361,382
Capital Outlay	60,000	60,000	60,000	60,000	60,000
Water - Debt Service	185,016	171,188	157,263	128,600	128,600
Indirect Costs	96,183	99,068	102,040	105,101	108,254
<i>Subtotal Water</i>	885,871	891,268	897,146	888,879	909,887
<i>Total Water and Sewer</i>	1,851,683	1,873,802	1,898,142	1,908,730	1,949,102
W/S Debt	341,419	321,831	303,211	269,552	264,348
W/S Debt as % of W/S Budget	18.44%	17.18%	15.97%	14.12%	13.56%
All Debt	1,034,432	992,852	958,707	885,508	860,446
All Debt as % of All Budget	8.67%	8.13%	7.69%	6.98%	6.62%

**PROJECTED CAPITAL
W/S IMPROVEMENTS**

	FY 12	FY 13	FY 14	FY 15	FY 16
Water					
Gate Valves		15,000	15,000	15,000	15,000
Hydrants		20,000	20,000	20,000	20,000
Utility Truck 1 1/12		45,000			
Distribution Lines		134,000	134,000	134,000	134,000
Emergency Repairs & Inventory	60,000	60,000	60,000	60,000	60,000
<i>Sub Total</i>	60,000	274,000	229,000	229,000	229,000
Sewer					
Sewer Infrastructure	150,000				
Pump Stations Lowlands		50,000			15,000
W/S Pumps & Equipment	50,000		30,000		30,000
New Residential Water Meters	750,000				
Emergency Repairs & Inventory	60,000	60,000	60,000	60,000	60,000
<i>Sub Total</i>	1,010,000	110,000	90,000	60,000	105,000
Total W/S Capital Improvement	1,070,000	384,000	319,000	289,000	334,000
Less: Capital thru Rates	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Less: Borrowing	(750,000)	(214,000)	(199,000)	(169,000)	(169,000)
Less: Capital using Other Sources	(200,000)	(50,000)	0	0	(45,000)
Total Other Sources	0	0	0	0	0

APPENDIX 3

Five-Year Projected Water & Sewer Rates

Water & Sewer Rate Comparison:

	FY 12	FY 13	FY 14	FY 15	FY 16
Water rate	5.94	6.11	6.28	6.45	6.63
Sewer rate	8.17	8.39	8.63	8.87	9.12
Combined rate	14.11	14.50	14.91	15.32	15.75
% Increase/(Decrease)	3.67%	2.76%	2.83%	2.75%	2.81%

APPENDIX 4

School Department Proposed Budget

In the following section you'll find the proposed line item budget prepared by the School Superintendent and the School Committee. By law, Town Meeting will adopt a bottom line budget for the School Department, and the School Committee will determine the line item allocations within the actual budget. A previous Town Meeting vote requires that the School Department's line item budget be published in the Report and Recommendations of the Advisory and Finance Committee.

In the following budget, the School Department has included a view of their line item budget with and without the benefit of the additional funding that would be provided if the Article 21 is passed

March 22, 2011

**FY 2012
School Department Budget
APPROVED 3/22/11**

ACCT #		FY 2012	FY 2012
		w/override	w/o override
2200	Principal's Office-Salaries	\$116,786	\$116,786
	Principal's Office-Supplies & Materials	\$1,500	\$0
	Asst. Principal Stipend	\$0	\$0
	Attendance Officer	\$180	\$180
	TOTAL 2200	\$118,466	\$116,966
3200	Health Salaries	\$54,832	\$54,832
	Health Supplies & Materials	\$1,000	\$0
	TOTAL 3200	\$55,832	\$54,832
2300	Teaching		
	Substitute Salaries	\$8,000	\$0
	Teacher Salaries-Reg. Ed.	\$745,194	\$652,164
	Teacher Salaries- SPED	\$54,653	\$21,683
	Teaching Aides Salaries- SPED	\$68,134	\$68,134
	Teaching Aides Salaries-Reg. Ed.	\$0	\$0
	Teaching Aides Salaries-Title I	\$1,161	\$1,161
	Teaching Aides Salaries-Kindergarten	\$7,764	\$0
	Teacher Longevity	\$14,250	\$14,250
	Materials & Supplies-Reg. Ed.	\$7,500	\$0
	Technology Services	\$22,335	\$0
	Hardware	\$2,500	\$0
	Software	\$1,000	\$0
	Materials & Supplies- SPED	\$0	\$0
	Prof. Development-Services	\$5,600	\$5,600
	TOTAL 2300	\$938,091	\$762,992

March 22, 2011

**FY 2012
School Department Budget
APPROVED 3/22/11**

		FY 2012	FY 2012
		w/override	w/o override
2400	Textbooks		
	Regular Ed.	\$10,277	\$0
	SpEd	\$0	\$0
	TOTAL 2400	\$10,277	\$0
2500	Library		
	Library Salaries	\$19,364	\$0
	Library Supplies	\$0	\$0
	TOTAL 2500	\$19,364	\$0
3520	Student Body Activities		
	Stipends/Salaries	\$1,750	\$0
	Supplies	\$0	\$0
	TOTAL 3520	\$1,750	\$0

March 22, 2011

FY 2012
School Department Budget
APPROVED 3/22/11

		FY 2012	FY 2012
		w/override	w/o override
2800	Psychological Services		
	Speech Salaries	\$0	\$0
	Hearing-SPED	\$0	\$0
	Tutoring-SPED	\$3,000	\$3,000
	Evaluations-SPED	\$3,000	\$3,000
	Contracted Services-SPED	\$62,337	\$62,337
		\$68,337	\$68,337

March 22, 2011

FY 2012
School Department Budget
APPROVED 3/22/11

		FY 2012	FY 2012
		w/override	w/o override
4110	Custodial Services		
	Salaries	\$84,565	\$84,565
	Supplies & Materials	\$6,000	\$0
	TOTAL 4110	\$90,565	\$84,565
4120	Heating		
	Gas	\$48,000	\$48,000
	TOTAL 4120	\$48,000	\$48,000
4130	Utilities		
	Electricity	\$31,000	\$31,000
	Gas	\$0	\$0
	Telephone	\$6,000	\$6,000
	TOTAL 4130	\$37,000	\$37,000

March 22, 2011

**FY 2012
School Department Budget
APPROVED 3/22/11**

		FY 2012	FY 2012
		w/override	w/o override
4220	Maintenance of Building		
	Supplies & Materials	\$10,000	\$0
	Contracted Services	\$20,000	\$20,000
	TOTAL 4220	\$30,000	\$20,000
4230	Maintenance of Equipment		
	Services & Supplies	\$8,000	\$0
	TOTAL 4230	\$8,000	\$0
5300	Rental/Lease of Equipment	\$10,325	\$5,980
	TOTAL 5300	\$10,325	\$10,325
	School Total	\$1,436,007	\$1,203,017

March 22, 2011

**FY 2012
School Department Budget
APPROVED 3/22/11**

		FY 2012	FY 2012
		w/override	w/o override
District			
1100	School Committee-Legal	\$5,000	\$0
	School Committee-Supplies & Materials	\$3,352	\$0
	School Committee-Contracted Services	\$3,000	\$3,000
	Superintendent's Office-Salaries	\$87,896	\$87,896
	Superintendent's Office-Supplies & Materials	\$1,775	\$0
	TOTAL 1100	\$101,023	\$90,896
2100	SPED Administration Salary	\$16,883	\$0
	TOTAL 2100	\$16,883	\$0
9000	Tuition-Public Schools (Swampscott)	\$1,163,064	\$1,163,064
	Tuition-SPED-Private Schools	\$167,861	\$167,861
	Tuition-SPED-Collaboratives	\$10,000	\$10,000
	TOTAL 9000	\$1,340,925	\$1,340,925
	District Subtotal	\$1,458,831	\$1,431,821

March 22, 2011

FY 2012
School Department Budget
APPROVED 3/22/11

		FY 2012	FY 2012
		w/override	w/o override
3300	Transportation		
	SPED	\$105,000	\$105,000
	Public Schools (Swampscott)	\$134,730	\$134,730
	TOTAL 3300	\$239,730	\$239,730
	District Total	\$1,698,561	\$1,671,551
	School & District Total	\$3,134,568	\$2,874,568
	without transportation	\$2,894,838	\$2,634,838

APPENDIX 5

School Department Five Year Plan

Five Year School Department Budget Estimate

	FY 2012	FY 2013	FY2014	FY 2015	FY 2016
Tuition- Swampscott	1,163,064	1,253,616	1,371,852	1,370,296	1,438,964
Tuition -Special Education	177,861	185,197	190,753	196,476	202,370
Transportation-Special Education	105,000	108,150	111,395	114,734	118,176
Transportation- Swampscott	134,730	148,203	163,023	179,505	196,505
Johnson School	1,436,007	1,476,183	1,518,468	1,564,022	1,610,943
Other School & District Costs	117,906	119,769	123,362	127,062	130,874
Total	\$3,134,568	\$3,291,118	\$3,478,853	\$3,552,095	\$3,697,832
Estimates beyond FY 2012 are based on existing placements, services and projected school enrollments.					
Estimates of Swampscott tuition are based on known or projected enrollment. FY 2012 tuition is based on 138 students in grades 7-12 @ \$8,428 per student.					

APPENDIX 6

Debt Service Schedule

This schedule was prepared by the Town Accountant at the request of the Finance Committee. We believe this information is useful to the Townspeople and helpful in planning. The Town Administrator, the Selectmen, and the Finance Committee have set debt reduction as a long-term goal.

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	Balance 6/30/2010	FY11		FY12	
								Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	11/15/2022	422,500	\$32,500.00	\$20,312.50	\$32,500.00	\$18,687.50
Sewer Project - Phase II	#6-81	290,100	6/28/1985	5.00%	40	11/18/2025	105,100	\$7,400.00	\$5,255.00	\$7,400.00	\$4,885.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	2/7/2026	150,560	\$9,410.00	\$7,528.00	\$9,410.00	\$7,057.50
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	4/15/2011	6,000	\$6,000.00	\$420.00	\$6,000.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	4/15/2011	3,150	\$3,150.00	\$220.50	\$3,150.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	9/1/2016	105,000	\$15,000.00	\$4,200.00	\$15,000.00	\$3,600.00
Sewer Pump Stations (Maolis)	#32-05	60,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	9/1/2016	210,000	\$30,000.00	\$8,400.00	\$30,000.00	\$7,200.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	2/15/2018	65,000	\$8,000.00	\$2,278.76	\$9,000.00	\$1,991.88
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	2/15/2018	67,500	\$7,500.00	\$2,423.44	\$7,500.00	\$2,170.32
Issuance Cost											
Interest & Principal									\$169,998.20		\$156,402.20
Total Sewer Projects							1,134,810	\$118,960.00	\$51,038.20	\$110,810.00	\$45,592.20
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	4/15/2011	25,850	\$25,850.00	\$1,909.50	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	4/15/2011	10,000	\$10,000.00	\$700.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92-95	770,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	9/15/2007	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	9/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#14-00	133,121	8/15/2000	0.00%	10	8/15/2010	13,312	\$13,312.10	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#9-01	133,121	11/15/2001	0.00%	10	11/15/2011	26,624	\$13,312.10	\$0.00	\$13,312.10	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#8-02	134,000	2/15/2003	0.00%	10	2/15/2013	40,200	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-03	134,000	5/15/2004	0.00%	10	5/15/2014	53,600	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-04	134,000	5/15/2006	0.00%	10	5/15/2016	80,400	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#26-05	134,000	5/15/2006	0.00%	10	5/15/2016	80,400	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#15-08	134,000	5/22/2008	0.00%	10	5/22/2018	107,200	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 2% Inter	#9-11	134,000	8/26/2011	0.00%	10	2/15/2021	0	\$0.00	\$0.00	\$13,400.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	11/1/2013	60,000	\$15,000.00	\$1,809.38	\$15,000.00	\$1,303.13
Water Meters		750,000	8/26/2011	0.00%	10	2/15/2021	0	\$0.00	\$0.00	\$75,000.00	\$0.00
Issuance Cost											
Interest & Principal									\$148,793.08		\$185,015.23
Total Water Projects							497,586	\$144,474.20	\$4,318.88	\$183,712.10	\$1,303.13
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	11/1/2011	18,000	\$9,000.00	\$455.63	\$9,000.00	\$151.88
Issuance Cost											
Interest & Principal									\$9,455.63		\$9,151.88
Total Other DPW							18,000	\$9,000.00	\$455.63	\$9,000.00	\$151.88

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	Balance 6/30/2010	FY11 Principal	Interest	FY12 Principal	Interest
Interest & Principal							0		\$0.00		\$0.00
Total Public Safety							0	\$0.00	\$0.00		\$0.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	2/15/2019	112,500	\$12,500.00	\$4,039.06	\$12,500.00	\$3,617.19
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	2/15/2028	153,500	\$14,500.00	\$5,612.81	\$14,500.00	\$5,123.44
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	9/1/2007	0	\$0.00	\$0.00	\$0.00	\$0.00
School Renovations	#2-06 STM&2-05 /	5,693,580	9/1/2006	4.00%	19	9/1/2025	4,790,000	\$300,000.00	\$191,600.00	\$300,000.00	\$179,600.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM											
Interest & Principal									\$528,251.87		\$515,340.63
Total School Projects							5,056,000	\$327,000.00	\$201,251.87	\$327,000.00	\$188,340.63
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	2/15/2010	0	\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	9/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance	#8-03	125,000	9/1/2006	4.00%	1	9/1/2007	0	\$0.00	\$0.00	\$0.00	\$0.00
Road Construction	#5-04	100,000	9/1/2006	4.00%	2	9/1/2008	0				
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10	10/13/2014	1,866,000		\$27,990.00		\$18,660.00
Computer Software Town Hall	#31-05	75,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Golf Course Building Repairs	#33-05	75,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Fire Service Truck	#13-07	\$40,000	11/1/2008	3.86%	5	11/1/2011	21,000	\$11,000.00	\$523.13	\$10,000.00	\$168.75
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	11/1/2018	90,000	\$10,000.00	\$3,231.25	\$10,000.00	\$2,893.75
Fire Air Pumps/Radios	#10-11	\$60,000	8/26/2010	6.00%	5	2/15/2015		\$0.00	\$0.00	\$12,000.00	\$898.00
Paving	#8-11	\$100,000	8/26/2010	6.00%	10	2/15/2020		\$0.00	\$0.00	\$10,000.00	\$1,496.00
Fire Truck (Town Share)		\$140,000	8/26/2011	6.00%	15	2/15/2016		\$0.00	\$0.00	\$9,333.33	\$8,120.00
Paving		\$100,000	8/26/2011	6.00%	10	2/15/2021		\$0.00	\$0.00	\$10,000.00	\$5,700.00
Bear Pond		\$250,000	8/26/2011	6.00%	10	2/15/2021		\$0.00	\$0.00	\$25,000.00	\$14,250.00
Issuance Cost									\$52,744.38		\$138,519.83
Interest & Principal							1,977,000	\$21,000.00	\$31,744.38	\$86,333.33	\$52,186.50
Total General Projects							\$18,175,973	\$620,434.20	\$318,808.96	\$716,855.43	\$317,574.34
Short Term Interest			As of 6/10								
Totals		General Fund	CPA Fund	Total							
Long Term Debt	6,817,396	652,500	7,469,896				6,817,396	620,434	260,819	562,122	238,450
Short Term Military Houses	1,866,000		1,866,000				1,866,000	0	27,990	0	18,660
Short Term		50,000	50,000				0	0	0	35,400	2,394
Proposed							0	0	0	119,333	28,070
RANNS							0	0	30,000	0	30,000
Totals	8,683,396	702,500	9,385,896				8,683,396	620,434	318,809	716,855	317,574
Proposed											
CPA Debt											
CPA Borrowings NLSS	#9-06	450,000	11/2/2006	4.70%	5	5/15/2011	90,000	\$90,000.00	\$4,230.00	\$0.00	\$0.00
Forty Steps Stair/Decking	#7A-07	150,000	8/26/2007	6.00%	3	2/15/2011	50,000	\$50,000.00	\$895.00	\$0.00	\$0.00
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	11/1/2018	562,500	\$62,500.00	\$20,195.31	\$62,500.00	\$18,085.94
Interest & Principal									\$227,820.31		\$80,585.94
Total CPA Debt							702,500	\$202,500.00	\$25,320.31	\$62,500.00	\$18,085.94

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY13		FY14		FY15	
						Principal	Interest	Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$17,062.50	\$32,500.00	\$15,437.50	\$32,500.00	\$13,812.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$4,515.00	\$7,400.00	\$4,145.00	\$7,400.00	\$3,775.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$6,587.00	\$9,410.00	\$6,116.50	\$9,410.00	\$5,646.00
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	\$15,000.00	\$3,018.75	\$15,000.00	\$2,456.25	\$15,000.00	\$1,800.00
Sewer Pump Stations (Miaolis)	#32-05	60,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	\$30,000.00	\$6,037.50	\$30,000.00	\$4,912.50	\$30,000.00	\$3,600.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$8,000.00	\$1,700.00	\$8,000.00	\$1,420.00	\$8,000.00	\$1,130.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$7,500.00	\$1,912.51	\$7,500.00	\$1,650.01	\$7,500.00	\$1,378.13
Issuance Cost											
Interest & Principal						\$109,810.00	\$40,833.26	\$109,810.00	\$36,137.76	\$109,810.00	\$31,141.63
Total Sewer Projects											
Causeway 1st Recline	#21-88	441,500	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Recline	#01-91	200,000	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92-95	770,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#14-00	133,121	8/15/2000	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#9-01	133,121	11/15/2001	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#8-02	134,000	2/15/2003	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-03	134,000	5/15/2004	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-04	134,000	5/15/2006	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#26-05	134,000	5/15/2006	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#15-08	134,000	5/22/2008	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 2% Inter	#9-11	134,000	8/26/2011	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	\$15,000.00	\$787.50	\$15,000.00	\$262.50	\$15,000.00	\$0.00
Water Meters		750,000	8/26/2011	0.00%	10	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00
Issuance Cost											
Interest & Principal						\$171,187.50	\$171,187.50	\$170,400.00	\$787.50	\$157,262.50	\$128,600.00
Total Water Projects											
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost											
Interest & Principal						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other DPW											

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY13		FY14		FY15	
						Principal	Interest	Principal	Interest	Principal	Interest
Interest & Principal						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Public Safety						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	\$12,500.00	\$3,187.51	\$12,500.00	\$2,750.01	\$12,500.00	\$2,296.88
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	\$14,500.00	\$4,625.01	\$14,500.00	\$4,117.51	\$19,500.00	\$3,498.13
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Renovations	#2-06 STM&2-05 /	5,693,580	9/1/2006	4.00%	19	\$300,000.00	\$167,975.00	\$300,000.00	\$156,725.00	\$300,000.00	\$143,600.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM											
Interest & Principal	Less \$2,256,420					\$502,787.52	\$173,787.52	\$327,000.00	\$490,592.52	\$163,592.52	\$481,395.01
Total School Projects						\$327,000.00	\$173,787.52	\$327,000.00	\$163,592.52	\$332,000.00	\$149,395.01
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance	#8-03	125,000	9/1/2006	4.00%	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road Construction	#5-04	100,000	9/1/2006	4.00%	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10	\$0.00	\$25,000.00	\$0.00	\$26,000.00	\$0.00	\$0.00
Computer Software Town Hall	#31-05	75,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Golf Course Building Repairs	#33-05	75,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Service Truck	#13-07	\$40,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	\$10,000.00	\$2,550.00	\$10,000.00	\$2,200.00	\$10,000.00	\$1,837.50
Fire Air Pans/Radios	#10-11	\$80,000	8/26/2010	6.00%	5	\$12,000.00	\$3,240.00	\$12,000.00	\$2,520.00	\$12,000.00	\$1,800.00
Fire Truck (Town Share)	#8-11	\$100,000	8/26/2010	6.00%	10	\$10,000.00	\$5,700.00	\$10,000.00	\$5,100.00	\$10,000.00	\$4,500.00
Paving		\$140,000	8/26/2011	6.00%	15	\$9,333.33	\$7,560.00	\$9,333.33	\$7,000.00	\$9,333.33	\$6,440.00
Bear Pond		\$100,000	8/26/2011	6.00%	10	\$10,000.00	\$5,100.00	\$10,000.00	\$4,500.00	\$10,000.00	\$3,900.00
Issuance Cost		\$250,000	8/26/2011	6.00%	10	\$25,000.00	\$12,150.00	\$25,000.00	\$11,250.00	\$25,000.00	\$9,750.00
Interest & Principal						\$138,233.33	\$61,900.00	\$76,333.33	\$134,903.33	\$58,570.00	\$104,560.83
Total General Projects						\$76,333.33	\$61,900.00	\$76,333.33	\$58,570.00	\$76,333.33	\$28,227.50
Short Term Interest						\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Totals						\$683,543.33	\$309,308.28	\$670,143.33	\$288,562.78	\$646,743.33	\$238,764.14
Long Term Debt	General Fund	CPA Fund	As of 6/10	Total							
Short Term Military Houses	6,817,396	652,500	7,469,896	1,866,000	528,810	219,958	515,410	202,193	492,010	182,374	0
Short Term	1,866,000	50,000	1,866,000	50,000	0	8,940	0	26,000	0	0	6,300
Proposed					35,400	8,940	35,400	7,620	35,400	7,620	6,300
RANNS					119,333	25,410	119,333	22,750	119,333	22,750	20,090
Totals	8,683,396	702,500	9,385,896		0	30,000	0	30,000	0	30,000	30,000
Proposed					683,543	309,308	670,143	288,563	646,743	238,764	238,764
CPA Debt											
CPA Borrowings NLSS	#9-06	450,000	11/21/2006	4.70%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Four Steps Stair/Decking	#7A-07	150,000	8/26/2007	6.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	\$62,500.00	\$15,937.51	\$62,500.00	\$13,750.01	\$62,500.00	\$11,484.38
Interest & Principal						\$78,437.51	\$78,437.51	\$78,437.51	\$76,250.01	\$78,437.51	\$73,984.38
Total CPA Debt						\$62,500.00	\$15,937.51	\$62,500.00	\$13,750.01	\$62,500.00	\$11,484.38

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY16		FY Thereafter	
						Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$12,187.50	\$227,500.00	\$39,812.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$3,405.00	\$60,700.00	\$13,995.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$5,175.50	\$94,100.00	\$25,877.50
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	\$15,000.00	\$1,087.50	\$15,000.00	\$375.00
Sewer Pump Stations (Maolis)	#32-05	60,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	\$30,000.00	\$2,175.00	\$30,000.00	\$750.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$8,000.00	\$820.00	\$16,000.00	\$670.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$7,500.00	\$1,087.50	\$22,500.00	\$1,425.01
Issuance Cost									
Interest & Principal							\$135,748.00		\$548,705.01
Total Sewer Projects						\$109,810.00	\$25,938.00	\$465,800.00	\$82,905.01
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92-95	770,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#14-00	133,121	8/15/2000	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#9-01	133,121	11/15/2001	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#8-02	134,000	2/15/2003	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-03	134,000	5/15/2004	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#7-04	134,000	5/15/2006	0.00%	10	\$13,400.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#26-05	134,000	5/15/2006	0.00%	10	\$13,400.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inter	#15-08	134,000	5/22/2008	0.00%	10	\$13,400.00	\$0.00	\$26,800.00	\$0.00
MWRA Pipeline Asst Loan 2% Inter	#9-11	134,000	8/26/2011	0.00%	10	\$13,400.00	\$0.00	\$67,000.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters		750,000	8/26/2011	0.00%	10	\$75,000.00	\$0.00	\$375,000.00	\$0.00
Issuance Cost									
Interest & Principal							\$128,600.00		\$468,800.00
Total Water Projects						\$128,600.00	\$0.00	\$468,800.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal							\$0.00		\$0.00
Total Other DPW						\$0.00	\$0.00	\$0.00	\$0.00

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY16 Principal	Interest	FY Thierafter Principal	Interest
Interest & Principal						\$0.00	\$0.00	\$0.00	\$0.00
Total Public Safety						\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	\$12,500.00	\$1,812.50	\$37,500.00	\$2,375.01
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	\$19,500.00	\$2,742.50	\$56,500.00	\$3,492.51
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	\$0.00	\$0.00		
School Renovations	#2-06 STM&2-05 /	5,693,580	9/1/2006	4.00%	19	\$300,000.00	\$129,350.00	\$2,990,000.00	\$597,700.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM									
Interest & Principal							\$465,905.00		\$603,567.52
Less \$2,266,420									
Total School Projects						\$332,000.00	\$133,905.00	\$3,084,000.00	\$603,567.52
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance	#8-03	125,000	9/1/2006	4.00%	1	\$0.00	\$0.00	\$0.00	\$0.00
Road Construction	#5-04	100,000	9/1/2006	4.00%	2	\$0.00	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Computer Software Town Hall	#31-05	75,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Golf Course Building Repairs	#33-05	75,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Fire Service Truck	#13-07	\$40,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	\$10,000.00	\$1,450.00	\$30,000.00	\$1,900.00
Fire Air Pans/Radios	#10-11	\$60,000	8/26/2010	6.00%	5	\$12,000.00	\$1,080.00	\$50,000.00	\$10,500.00
Paving	#8-11	\$100,000	8/26/2010	6.00%	10	\$10,000.00	\$3,900.00	\$50,000.00	\$10,500.00
Fire Truck (Town Share)		\$140,000	8/26/2011	6.00%	15	\$9,333.33	\$5,880.00	\$93,333.35	\$28,000.00
Paving		\$100,000	8/26/2011	6.00%	10	\$10,000.00	\$3,300.00	\$50,000.00	\$7,500.00
Bear Pond		\$250,000	8/26/2011	6.00%	10	\$25,000.00	\$8,250.00	\$125,000.00	\$18,750.00
Issuance Cost							\$100,193.33		\$414,983.35
Interest & Principal							\$23,860.00	\$348,333.35	\$66,650.00
Total General Projects						\$18,175,973	\$30,000.00	\$76,333.33	\$66,650.00
Total Term Interest									
			As of 6/10						
			Total						
Long Term Debt	General Fund	CPA Fund	Total			\$646,743.33	\$213,703.00	\$4,366,933.35	\$753,122.53
Short Term Military Houses	6,817,396	652,500	7,469,896			492,010	161,293	3,606,600	688,373
Short Term	1,866,000	50,000	1,866,000			0	0	0	0
Proposed			50,000			35,400	4,980	117,000	10,500
RANNNS						119,333	17,430	643,333	54,250
Totals	8,683,396	702,500	9,385,896			0	30,000	0	0
Proposed						646,743	213,703	4,366,933	753,123
CPA Debt									
CPA Borrowings N/SS	#9-06	450,000	11/21/2006	4.70%	5	\$0.00	\$0.00	\$0.00	\$0.00
Forty Steps Stair/Decking	#7A-07	150,000	8/26/2007	6.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	\$62,500.00	\$9,062.50	\$187,500.00	\$11,875.01
Interest & Principal							\$71,562.50		\$199,375.01
Total CPA Debt						\$62,500.00	\$9,062.50	\$187,500.00	\$11,875.01

APPENDIX 7

Reserve Fund Transfers

This shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY11 as of 3/24/11.

Reserve Fund Beginning Balance FY 2011					\$75,000.00
Total Available					\$75,000.00
Reserve Fund Transfers:					
FinCom Approval	Date	Account	Account Number	Amount	
	12/13/10	Treasurer/Collector's Services	1-145-520-5200	\$6,603.08	
	1/31/11	Election/Registration Services	1-162-520-5200	\$3,385.00	
	1/31/11	Election/Registration Postage	1-162-520-5340-02	\$447.00	
Reserve Fund Balance					\$10,435.08
Reserve Fund Balance					\$64,564.92

APPENDIX 8

Community Preservation Act Overview and Tax Impact Analysis

2011 ANNUAL TOWN MEETING
Overview of the Community Preservation Act

Introduction:

The Community Preservation Act (CPA) allows cities and towns in Massachusetts to raise local property taxes (via a property tax surcharge of up to 3%) to acquire and protect open space, preserve historic buildings and landscapes, create and maintain affordable housing, and develop land for certain recreational uses. The CPA also provides for state matching funds to participating communities. Participating cities and towns may modify the surcharge amount on an annual basis or can opt out of CPA altogether after five years.

The CPA went into effect in December of 2000. At a Special Town Election in April, 2004, the voters of Nahant accepted the statute with a 3% surcharge. To date, 143 communities across the state have adopted the CPA.

Determining how CPA Funds Are Spent:

Under the provisions of the CPA, Nahant is required to establish a Community Preservation Committee (CPC). The CPC currently consists of nine (9) members, with representation from the Conservation Committee, Historical Commission, Planning Board, Recreation Committee, Housing Authority, Open Space Committee and three at-large members. All committee members are appointed by the Board of Selectmen. The Committee is responsible for soliciting input from the community and for holding open meetings regarding possible uses of CPC funds for the coming year.

The CPC then makes annual recommendations to Town Meeting on how the funds raised through the surtax and the state matching funds should be spent, within certain restrictions as defined below. Town Meeting approval is required in order to appropriate funds based on these recommendations. Town Meeting can also reject or reduce the amounts recommended by the CPC.

Under the provisions of the Community Preservation Act, towns must allocate a minimum of 10% of funds raised (including state matching funds) to each of the following three purposes: open space; historic resources; and community housing. Beyond this requirement, it is left to each town to decide how they would like to allocate the remaining funds among each of the act's four designated purposes (open space, historic resources, community housing, and recreation). The Town is not required to spend the funds in any particular year. Any monies raised by the Town and any matching funds may be invested until such time as they are needed.

Exemptions from the CPA Surcharge:

That portion of real property taxes for which a taxpayer may presently claim an exemption is also exempt from the CPA surcharge. Furthermore, the bylaws by which Nahant voters accepted the CPA contain two additional exemptions of property subject to the surcharge:

- The first \$100,000 of taxable value of residential real estate.

- Property owned and occupied by a person who would qualify for low income housing or moderate income senior housing. (Please contact the assessor's office for further information).

Projected Cost to the Average Nahant Resident:

The chart below shows what the CPA would cost the average homeowner in Nahant in 2011-2012 based on an average estimated home value of \$539,188 and assuming the same exemptions included in the ballot question. To calculate the approximate impact for individual taxpayers, simply substitute their assessed home values for that used in the example:

Home Value	\$539,188
Minus \$100,000 Exemption Equals	\$439,188
Divided by 1,000 Equals	\$439.19
Multiply by \$10.24 (Estimated FY '12 Tax Rate per thousand dollars of valuation)	\$4,497.31
Multiply by .03 (3%)-Proposed Surcharge Amount	\$134.92

The Amount Nahant Would Raise Under the CPA

Based on the current total taxable value of property in Nahant, the proposed \$100,000 exemption per property and the number of properties currently meeting the low income and moderate income senior criteria, in FY12 Nahant will raise approximately \$173,000 through the surcharge. As described below, some portion of this amount will be matched by the State, increasing the total dollars available for CPA projects.

The State Match:

The State Match is funded through the CPA Trust Fund, which has as a dedicated revenue source a portion of the recording fees collected at the state's registries of deeds. As a result of decreasing collections of fees at the registries and the increased number of communities participating in the program, the level of the State Match in October of 2011 is difficult to gauge. The Department of Revenue has advised CPC communities to budget at a 25% first round match (subject, of course, to change if registry collections decline further or increase between now and September). Nahant, as a 3% Community, is eligible for second and third round matches, and as such, for purposes of establishing appropriation levels for FY12 . the CPC has estimated that Nahant will receive a match of no less than 50% in October of 2011.

APPENDIX 9

**Town of Nahant
Report of the Community Preservation Committee**

Spring 2011

I

INTRODUCTION

AN INTRODUCTION TO THE COMMUNITY PRESERVATION ACT IN NAHANT

The Community Preservation Act (the “CPA”, M.G.L. 44B) allows any city or Town in The Commonwealth of Massachusetts to adopt a property tax surcharge with revenues from this surcharge (and state matching funds) devoted to open space, historic preservation, affordable housing, and certain specific recreational uses. Nahant was the sixty-second (62nd) community to accept the CPA at a Special Town Election in April 2004. The Act passed by a vote of 374 - 270. This action added a 3% surcharge to Town property taxes, with an exemption for the first \$100,000 of assessed value and with a further exemption for property owners who would qualify for low-income housing or low or moderate-income senior housing. The surcharge went into effect at the beginning of Fiscal Year 2005 (i.e. July 1, 2004-June 30, 2005).

Consistent with the terms of the CPA and with a bylaw adopted at Nahant’s 2004 Annual Town Meeting, a Community Preservation Committee (“CPC”) was formed to study and recommend how Nahant’s CPA revenues should be spent.

The CPC, appointed by the Selectmen, currently consists of three at-large members (Jeff Musman, Paul Spirn, and vacant) and representatives of the Town’s Conservation Commission (Tom Famulari), Historic Commission (Lynne Spencer), Housing Authority (Kathi Kougias Hosker), Planning Board (Carl Easton), Open Space Committee (vacant) and Recreation Commission (vacant). Jeff Musman was elected Chair, Paul Spirn serves as Vice Chair and Financial Liaison to the Town, and Carl Easton serves as Administrative Secretary to the Committee.

One of the CPC’s first acts was to develop a Mission Statement. The Mission Statement follows as Attachment I.

In preparation for the 2011 Annual Town Meeting, the CPC held numerous meetings, first to review and analyze the Town's resources as well as to identify the needs and possibilities for community preservation activities to enhance open space, affordable housing, historic preservation and recreation in the Town (described in Section III) and then to develop its recommendations for projects to be funded. These recommendations are listed in Section VI of this report. The Committee’s recommendations will be presented to the Annual Town Meeting on April 30, 2011, for approval.

This document, the Community Preservation Report, Spring 2011 is a summary of the CPC’s work during the twelve (12) month period following the 2010 Annual Town Meeting. It contains an update on previously funded projects (described in Section II and summarized on Attachment II-A), the assessment of future needs (described in Section III), the process by which projects are evaluated (Sections IV and V) and the recommendations of the CPC (described in Section VI).

Attachment I

TOWN OF NAHANT COMMUNITY PRESERVATION COMMITTEE

Mission Statement

OVERVIEW: On April 24, 2004, Nahant adopted the Community Preservation Act (CPA), MGL c. 44B. This action added a 3% surcharge to Town property taxes above the first \$100,000 of assessed value.

Consistent with the CPA legislation, revenues from the surcharge and matching state funds must be devoted to open space, historic preservation, affordable housing and certain recreational uses. The first three of these areas must receive an allocation of at least 10% of each year's revenues.

MISSION: The primary mission of the Community Preservation Committee is to protect and enhance Nahant's unique character as a coastal residential community by facilitating efforts to preserve historic places and structures, to retain and protect open spaces, to increase and/or develop lands available for recreational use and to seek creative solutions to the problem of affordable housing in Nahant.

PROCESS: Consistent with the terms of the CPA, the Nahant Community Preservation Committee (CPC) was formed to study and recommend to Town Meeting plans and proposals regarding the expenditure of Nahant's CPA revenues. The CPC will serve as a reliable, predictable and flexible clearing house for community preservation ideas, plans and activities recognizing its responsibility to represent the common interests and greater good of the Town. In line with this, the CPC views itself as facilitator, advisor and agent for funding recommendations. Town departments, civic organizations and property owners will be solicited for funding proposals. The committee, in turn, will provide plans and recommendations to the Town Meeting incorporating ideas and proposals that appear to best serve Nahant's community preservation needs.

II

STATUS OF CPA FUNDING AND PROJECTS

We currently are in the Seventh (7th) Fiscal Year since the acceptance of the Community Preservation Act by the Town of Nahant in 2004. At this spring's Annual Town Meeting we will be making recommendations to appropriate the anticipated Fiscal Year 2012 CPA funds [our Eighth (8th) Fiscal Year of CPA]. Since adoption and through the current Fiscal Year, . FY '11, The Town will have raised through its CPA surtax the sum of \$1,085,120. In October, 2010 the Town of Nahant received an approximately 60% match from the State CPA Fund. In October 2011 we have estimated that the Town of Nahant will receive \$86,681.50 as a state match against FY '11 CPA surcharge revenues, an approximately fifty percent (50%) match. Through October of 2011 Nahant will have received \$899,461.50 in State matching funds. A sheet showing the Source of Community Preservation Funds estimated through Fiscal Year 2012 is set forth on Attachment II-A.

As shown on Attachment II-A, exclusive of Borrowings, the Town through the next Fiscal Year 2012 will have had \$2,223,522 of funds made available to it to use for Community Preservation Act purposes.

In the six Annual Town Meetings that have been held since the Town adopted the Community Preservation Act in 2004, \$2,848,522 of CPA funds (including the \$625,000 raised by borrowing for the Town Wharf Project approved at the 2008 Annual Town Meeting) have been appropriated for 29 projects. Attachment II-B is a chart listing the projects approved in each of the prior Fiscal Years, the applicant, the category or categories under CPA that the grant was made, a brief description of the project, the original amount of the grant, the amount of the grant expended to date and a brief description of the status of the project.

Since adoption, CPA funding has stimulated projects costing \$3,101,000, of which CPA funding represents but a fraction of the total project cost (\$2,025,000), and the Town's share, i.e., the Town's surtax, is less yet (\$1,080,648).

In addition to receiving the state match for each of the years since the Town accepted the Community Preservation Act, the Town has leveraged additional multiples of private and public monies with CPA funds. Much of this money would not have been spent if the CPA were not there to fill funding gaps and to stimulate qualifying projects. Since adoption of the CPA, of the 29 projects approved, six had conditions for matching funds. One, the American Legion Porch Repair Grant, was not accepted. One, the Little League Study was not completed and the money re-appropriated. Of the project cost for the twenty-seven remaining approved projects (\$3,101,000,) the Town's share (raised by the surtax) of the awards for those projects (\$1,080,648) represents approximately 34.8% of the total cost of the approved projects. In other words, the Town has been able to achieve something close to a 3:1 leverage from its CPA funds. (See attachment II-C).

**Attachment II-A
Community Preservation Act
Source of Funds**

	<u>Nahant Surtax</u>	<u>State Match</u>	<u>Interest</u>	<u>Initial principal Amt of Outstanding Borrowings</u>	<u>Total Funds</u>
FY 05	\$128,654.25		\$880.92		<u>\$129,535.17</u>
FY 06	\$135,637.19	\$129,606.00	\$4,577.99		<u>\$269,821.18</u>
FY 07	\$142,738.27 ¹	\$137,073.00	\$21,348.54		<u>\$301,159.81</u> ¹
FY 08	\$169,723.82 ²	\$142,839.00	\$22,820.51		<u>\$335,383.33</u> ²
FY 09	\$169,296.31 ³	\$171,436.00	\$8,461.80	\$625,000.00	<u>\$974,194.11</u> ³
FY 10	\$166,415.35 ⁴	\$130,283.00	\$1,488.04 ⁴		<u>\$298,186.39</u> ⁴
FY 11	\$172,655.00 ⁵	\$101,543.00	\$5,000.00 ⁵		<u>\$279,198.00</u> ⁵
FY 12	\$173,363 ⁵	\$86,681.50 ⁵	\$1,000.00 ⁵		<u>\$261,044.50</u>
TOTALS	<u>\$1,258,483.19</u> ^{1,2,3,6,7}	<u>\$899,461.50</u> ⁷	<u>\$65,577.80</u> ⁶	<u>\$625,000.00</u>	<u>\$2,848,522.49</u> ¹⁻⁷

¹ Includes surtax lien recovery of \$324.34.

² Includes surtax lien recovery of \$631.07.

³ Includes surtax lien recovery of \$598.54.

⁴ Includes surtax lien recovery of \$145.29

⁵ Estimated

⁶ Includes estimates for FY '11 and '12

⁷ Includes estimate for FY '12

**Attachment II-B
Nahant Community Preservation Committee: Funded Projects Status Report**

FY 2006					
<u>Project Name</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Status and Comments</u>
Nahant Life-Saving Station	Town of Nahant Life-Saving Station Committee	Historic Exterior renovations to station building	\$135,000.00	(\$135,000.00)	Completed
Bailey's Hill Gazebo	Women's Club	Historic Construction of historic gazebo at Bailey's Hill	\$10,000.00	(\$10,000.00)	Completed
Building Study	American Legion	Historic Existing conditions study of Legion building	\$1,500.00	(\$1,482.00)	Completed \$18 returned to CPA General Reserve
Legion Porch Repair	American Legion	Historic Porch replacement and structural repairs Legion building	\$7,500.00	\$0.00	Not accepted \$7,500 returned to CPA General Reserve
Master Plan	Planning Board	Housing Master Plan-community housing aspects	\$5,000.00	(\$3,404.20)	Unexpended balance \$1595.80 transferred for Public Ways Study
Master Plan	Planning Board	Open Space Master Plan-open space elements	\$5,000.00	(\$5,000.00)	Expended entirely
Administrative	CPC	Annual administrative costs of the committee	\$5,000.00	(\$1,810.13)	\$3,189.87 not used and returned to CPA Reserve

<u>FY 2007</u>					
<u>Project</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Nahant Life-Saving Station	Town of Nahant Life-Saving Station Committee	Historic Renovations to station and garage building and grounds; construction of community bathrooms and showers	\$450,000.00 by Borrowing	(\$450,000.00)	Funds expended
Housing Generator	Housing Authority	Housing Emergency generator	\$19,000.00	(\$19,000.00)	Completed
Master Plan	Planning Board	Housing and Open Space Master Plan	\$15,000.00	(\$1,734.00)	\$8,266 transferred to Public Ways Study in FY11; \$5000 recommended to be transferred to Public Ways Study in FY12
Greenlawn Cemetery	Town of Nahant	Historic Improvements to Greenlawn Cemetery	\$15,000.00	(\$15,000.00)	Completed
Playgrounds	Swing With Me	Recreation Construction of two new playground areas	\$20,000.00	(\$20,000.00)	Completed
Dory Club Building	Dory Club	Historic Exterior renovations to Dory Club clubhouse building	\$40,000.00	(\$40,000.00)	Completed
Village Church	Village Church	Historic Roof and window restoration	\$50,000.00	(\$50,000.00)	Completed
Administrative	CPC	Annual administrative costs	\$5,000.00	(\$3,449.65)	1550.35 not used and returned to CPC General Reserve

<u>FY 2008</u>					
<u>Project</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Forty Steps Beach Stairs	Town of Nahant	Open Space Provide stairway access to beach	\$150,000.00 by Borrowing	(\$150,000.00)	Completed
Military Housing Study	Town of Nahant Military Housing Committee	Housing Study of military housing property utilization	\$17,500.00	(\$17,500.00)	Completed
Nahant Little League Study	Nahant Little League	Recreation Study of Facilities	\$2,000.00	\$0.00	\$2,000 transferred to Community Preservation Act General Reserves
Heritage Trails	Nahant Open Space Committee	Open Space Improvements to Heritage Trail	\$23,500.00	(\$23,500.00)	Phase I completed
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$3,414.40)	\$1,585.60 not used and returned to CPC General Reserve

FY 2009

<u>Project</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Chairlift Improvement	Nahant Housing Authority	Housing Chairlift and other housing improvements	\$24,000.00	(\$23,145.13)	Work completed; \$854.87 transferred to Roof Replacement
Town Hall, Library, Chapel	Town of Nahant	Historic	\$200,000.00	(\$200,000.00)	Completed
Heritage Trails	Nahant Open Space Committee	Open Space Improvements to Heritage Trail	\$20,000.00	(\$14,910.51)	Phase III is to be completed by FY '12
Town Wharf Debt	Town of Nahant	Recreation, Open Space Historic Preservation Wharf Preservation	\$700,000.00 \$625,000.00 by Borrowing	(\$700,000.00)	\$625,000.00 borrowed. Work completed
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,854.47)	\$2,145.53 not used and returned to CPC General Reserve

FY 2010

<u>Project</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Windows/Doors	Nahant Housing Authority	Housing Replace Windows and Doors	\$60,000.00	(\$9,837.75)	Work awaiting additional state funding
Community Garden	Town of Nahant	Open Space	\$10,000.00	(\$10,000.00)	Work completed
Public Way Study	Nahant Planning Board Committee	Open Space	\$12,500.00	(\$3,840.00)	Study continuing
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,701.78)	Unused portion of \$2,298.22 to be returned to CPC General Reserve

FY 2011

<u>Project</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Roof Replacement	Nahant Housing Authority	Housing Replace Roof	\$40,000.00	(\$20,338.40)	Work continuing
Dune Restoration	Town of Nahant	Open Space	\$5,000.00	(\$5,000.00)	Work completed
Public Way Study	Nahant Planning Board Committee	Open Space	\$10,000.00	(\$0.00)	Study continuing
Town Wharf	Town of Nahant	Recreation, Open Space, Historic Preservation Wharf Preservation	\$40,000.00	(\$26,477.99)	Work continuing
Library Renovations	Nahant Library	Historic Preservation	\$45,000.00	(\$0.00)	Study continuing
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$750.00)	Unused portion to be returned to CPC General Reserve

Attachment II-C
Nahant Community Preservation Committee: Leverage Report

FY 2006

<u>Project</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>% of Total cost</u>
Life-Saving Station	\$135,000	\$135,000	\$62,500	None \$300,000 spent previously	\$	50%
Bailey's Hill Gazebo	\$18,000	\$10,000	\$5,000	\$8,000	\$1,000	28%
Building Study	\$1,500	\$1,500	\$750	None		50%
Master Plan Phase 1(both grants)	\$20,000	\$10,000	\$5,000	None	\$10,000	25%
Totals FY 06	\$174,500	\$156,500	\$73,250	\$8,000	\$11,000	42.0%

FY 2007

<u>Project</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>% of Total cost</u>
Live-Saving Station	\$1,085,000	\$450,000	\$225,000	\$450,000	\$185,000	21%
Generator	\$19,000	\$19,000	\$9,500	None	\$	50%
Master Plan Phase 2	\$30,000	\$15,000	\$7,500	None	\$15,000	25%
Cemetery	\$30,000	\$15,000	\$7,500	None	\$15,000	25%
Playgrounds	\$44,000	\$20,000	\$10,000	\$20,000	\$4,000	23%
Dory Club Phase 1	\$130,000	\$40,000	\$20,000	\$40,000	\$50,000	15%
Village Church	\$138,000	\$50,000	\$25,000	\$50,000	\$38,000	18%
Totals FY 07	\$1,476,000	\$609,000	\$304,500	\$560,000	\$307,000	21%
Totals 2 Years	\$1, 651,500	\$765,500	\$376,750	\$568,000	\$318,000	22.9%

FY 2008

Project	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	% of Total cost
Forty Steps Beach	\$150,000	\$150,000	\$75,000	None	\$	50%
Military Housing Study	\$17,500	\$17,500	\$8,750	None	\$	50%
Nahant LL Study	\$2,000	\$2,000	\$1,000	None	\$	50%
Heritage Trails	\$53,500	\$23,500	\$11,750	None	\$30,000	22%
Totals FY 08	\$223,000	\$193,000	\$96,500	\$	\$30,000	43%
Totals 3 Years	\$1,874,500	\$958,500	\$474,250	\$568,000	\$348,000	25.3%

FY 2009

Project	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	% of Total cost
Chairlift and Housing Improvements	\$24,000	\$24,000	\$12,000	None	\$	50%
Library, Chapel and Town Hall	\$200,000	\$200,000	\$100,000	None	\$	50%
Heritage Trails	\$40,000	\$20,000	\$10,000	None	\$20,000	25%
Town Wharf	\$700,000	\$700,000	\$350,000	None		50%
Total FY '09	\$964,000	\$944,000	\$472,000	\$	\$20,000	49%
Total 4 Years	\$2,838,500	\$1,902,500	\$946,250	\$568,000	\$368,000	33.3%

FY 2010

<u>Project</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>% of Total cost</u>
Housing Authority Window and Storm Doors	\$100,000	\$60,000	\$33,708	None	\$40,000	35%
Community Garden	\$10,000	\$10,000	\$5,618	None	\$	56%
Public Way Study	\$12,500	\$12,500	\$7,022	None	\$	56%
Total FY '10	\$122,500	\$82,500	\$46,348	None	\$40,000	38%
Total 5 Years	<u>\$2,961,000</u>	<u>\$1,985,000</u>	<u>\$992,598</u>	<u>\$568,000</u>	<u>\$408,000</u>	<u>33.5%</u>

FY 2011

<u>Project</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>% of Total cost</u>
Roof Replacement	\$40,000	\$40,000	\$25,157	None	None	63%
Library	\$45,000	\$45,000	\$28,302	None	None	63%
Dune Restoration	\$5,000	\$5,000	\$3,145	None	None	63%
Town Wharf	\$40,000	\$40,000	\$25,157	None	None	63%
Public Way Study	\$10,000	\$10,000	\$6,289	None	None	63%
Total FY '11	\$140,000	\$140,000	\$88,050	None	None	63%
Total 6 Years	<u>\$3,101,000</u>	<u>\$2,025,000</u>	<u>\$1,080,648</u>	<u>\$568,000.0</u>	<u>\$408,000.0</u>	<u>34.8%</u>

III

COMMUNITY PRESERVATION NEEDS

ASSESSMENT PROCESS

Funds collected under the Community Preservation Act can only be spent for four community preservation areas: open space, historic preservation, affordable housing, and certain specific recreational uses. At least 10% of the funds received in any fiscal year must be spent or set aside for each of the first three of those areas (open space, historic preservation, affordable housing). The remaining 70% of each year's funds can be spent in any of the four areas, as determined by the needs of the community. Funding may include acquisitions of ownership interests in real estate, acquisitions of easements and rights of way, acquisitions of land use restrictions (affordable housing, historic preservation and conservation), leases, studies (architectural, engineering, environmental, legal and other technical assistance). Funds also may be appropriated for the creation or support of affordable housing or for preservation or restoration purposes. However, CPA funds cannot be spent on maintenance, i.e., non-capital expenditures for ongoing upkeep of building or landscapes. Up to 5% of annual Community Preservation revenues can be spent on administrative and operating expenses of the Community Preservation Committee.

In order to determine the Town's community preservation needs and make decisions on which projects should be funded, the Community Preservation Committee gathers information and ideas from Nahant citizens and groups who are knowledgeable about each of the community preservation areas. For instance, members of the CPC, if not the entire committee, regularly consult with members of the Planning Board, the Historic Commission, the Conservation Commission, the Recreation Commission, and the Nahant Housing Authority. As part of this year's process, the CPC held a public meeting on December 3, 2010. The CPC publicized the hearing through articles in the *Harbor Review* and *Lynn Daily Item*. This was an informational session to answer questions and to gather information for the assessment of the Town's community preservation needs.

At the December 3rd meeting, several subjects were covered, ranging from green projects to historic preservation. The invited public made several suggestions as to possible uses of funds. Inquiries included: the possibility of improvements to space in the Town Hall that would benefit the Council on Aging; and possible funding to acquire property, such as an abandoned home on Furbush Road, which could be added to the Town's inventory of affordable housing. A question about the appropriateness of CPC funding to address the algae problem at Short Beach led to a wide-reaching discussion of other Short Beach concerns such as the erosion evidenced at the easterly end of the beach. The question of whether the Flash Road basketball courts could be improved with CPC funds was raised. However, it was explained that there are significant complexities in qualifying appropriations for recreation areas under the law, resulting, in part, from a Massachusetts Appeals Court decision in a City of Newton case which ruled that renovations to recreation areas not acquired with CPA funds do not qualify. Members of the Open Space Committee discussed the Planning Board's application for Community Preservation funds for a "Town owned Rights of Way" project, the researching, surveying, and marking with signage and boundary markers those town-owned rights of way leading to the water. Lastly, two potential projects at the Greenlawn Cemetery were introduced as prospective applications.

Based on the information gathered from all of these sources, the CPC each year develops an assessment of Nahant's goals and needs in each of the community preservation areas. The results of this assessment process are set forth on the following Attachment III. Some projects are ready for immediate action and are being recommended by the CPC, while others are still being considered and developed. The process itself is a valuable one as it allows the CPC and the Town to balance priorities and plan, not only for current projects and needs, but for years ahead.

Attachment III

Nahant Community Preservation Committee: Needs Assessment

Methodology & Results:

I. Public meeting held on December 3, 2010:

Advertised by articles in *Harbor Review* and *Lynn Daily Item*, and on the Town web site.

Discussion of possible projects by category:

Historic Preservation:

- Ellingwood Chapel – Interior painting
- Greenlawn Cemetery – Entrance gate restoration

Open Space & Recreation:

- Short Beach planning and reclamation
- Community Garden expansion
- Public way study

Affordable Housing:

- No projects identified

II. Applications received:

Applicant	Project	Amount	Comments
Planning Board	Public Ways Study	15,000	FY '11
Town of Nahant	Greenlawn Cemetery Entrance Gate	\$ 4,000	FY '11
Town of Nahant	Ellingwood Chapel Interior painting	5,000	FY '11
Town of Nahant	Community Garden, Tree Nursery	\$ 15,000	FY '11
Town of Nahant	Short Beach : Comprehensive Master Plan & Phase I Implementation	\$208,000	FY '11

III. Conclusion:

Strong interest in preserving historic resources continues to be a high priority, demonstrated this year by two applications related to Greenlawn Cemetery and the Ellingwood Chapel. Similarly, continuing the project of title research, mapping and marking of Town owned rights of way to the water and other public ways in the Town of Nahant under the aegis of the Planning Board is one of the ways of providing documentation and access to the Town's natural resources. The methodology of this project was developed in the mapping and public notification process for Little Nahant in 2008-09. The success of the Community Garden has prompted the application for expansion to provide a tree and shrubbery nursery.

A new initiative emerged from the public meeting to study how best to preserve and maintain the natural resources and recreational opportunities at Short Beach. A comprehensive master plan will assess existing conditions and recommend treatments for traffic and pedestrian circulation, dune reconstruction and preservation, algae management, an indigenous planting scheme, relocation of utility lines underground, and as a first phase of a multi year implementation, the site design and construction of landscape improvements for the Nahant Lifesaving Station.

IV

SELECTION CRITERIA

The Community Preservation Committee requires that all proposed projects be eligible for CPA funding according to the requirements described in the CPA legislation. Projects are then evaluated with consideration of the criteria. The Selection Criteria adopted by the Town of Nahant CPC are set forth as Attachment IV.

Attachment IV

Nahant Community Preservation Committee: Selection Criteria

TOWN OF NAHANT COMMUNITY PRESERVATION ACT SELECTION CRITERIA

As the law requires, Town Meeting must approve all Community Preservation Committee funding recommendations.

The Community Preservation Committee requires that all proposed projects be eligible for CPA funding according to the requirements described in the state's CPA statute. In addition, the following questions include the criteria, as applicable, that the Committee will use to assess proposed projects:

- How will the proposed project contribute to the preservation of Nahant's unique character and enhance Nahant's quality of life?
- Is the proposed project consistent with town planning documents that have received wide input and scrutiny?
- What is the feasibility of the proposed project?
- How "time sensitive" is the project? Is it urgent?
- Is the cost of this project proportionate to its objectives?
- In general, will the project serve multiple needs?
- Specifically, will the project serve more than one CPA category (*i.e.* affordable housing, open space, historic preservation or recreation)?
- Does the project have demonstrated community support?
- Will the project preserve currently owned town assets?
- Will the project involve the acquisition and/or protection of threatened resources?
- Will the project involve multiple sources of funding, or will it leverage other public and/or private funding sources or in-kind services?
- If multiple sources of funding are involved, are commitments from other sources documented?
- Will this project stimulate other public/private projects in Nahant?

V

APPLICATION PROCESS

This year's grant application process began in November, 2010. Town organizations and committees and non-profit organizations were notified, with the final date of application being January 31, 2011. The Application Form, together with the Selection Criteria, were made available to prospective applicants on the Town web site. The CPC also utilized the *Harbor Review* and the *Lynn Item* to encourage as broad as participation as possible.

Five applications were received from a variety of Town organizations and individuals. The applicants and the proposed projects are as set forth below:

Town of Nahant	Tree and shrubbery nursery
Town of Nahant	Ellingwood Chapel restoration
Nahant Cemetery Committee	Restoration of wrought iron gates
Nahant Planning Board	Public Ways Study
Town of Nahant and The Nahant Preservation Trust	Short Beach Master Plan and Nahant Lifesaving Station site improvements

All of the applications were reviewed according to the grant guidelines developed by the Committee and according to the standards set forth in the Community Preservation Act legislation. During the application review period, applicants were invited to meet with the Committee in order to clarify their proposals and answer questions. In certain instances site visits by the CPC were arranged in order to view and better understand the proposed project.

VI

RECOMMENDATIONS

The Community Preservation Committee has approved the following recommendations:

- A. To recommend that the Town appropriate for the payment of debt service of principal and interest due and owing on the \$625,000.00 Town Wharf Bonding authorized by the 2008 Annual Town Meeting (Article 11F), the sum of \$80,585.94 from Fiscal Year 2012 Community Preservation Fund revenues;
- B. To recommend that the Town (i) transfer \$5,000.00 from the unexpended funds appropriated to the Planning Board for Master Planning by the 2006 Annual Town Meeting (Article 9C). and (ii) to appropriate \$6,240.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing the next phase of title research, mapping and marking of Town owned rights of way to the water and other public ways in the Town of Nahant, as applied for by the Planning Board of the Town of Nahant, subject to the following conditions: acceptance by the Nahant Planning Board (or its successor) of the Community Preservation Fund Grant; and execution of a Funding Grant Agreement in form and substance acceptable to the Town;
- C. To recommend that the Town appropriate \$15,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing the next phase of the Community Gardens Project by establishing an initial approximately half-acre tree and shrub nursery , as applied for by the Town of Nahant;
- D. To recommend that the Town appropriate \$5,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of completing certain interior improvements to the Ellingwood Chapel , as applied for by the Town of Nahant;
- E. To recommend that the Town appropriate \$4,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for the purpose of restoring the wrought iron gates on the Francis H. Johnson Gateway to the Nahant Cemetery, as applied for by the Greenlawn Cemetery Committee of the Town of Nahant;
- F. To recommend that the Town appropriate \$190,000.00 for the purpose of completing a comprehensive Master Plan for Short Beach Improvements and Preservation, including traffic and pedestrian circulation, dune reconstruction and preservation, algae management, an indigenous planting scheme, relocation of utility lines underground, and as a first phase of a multi year implementation, the site design and construction of landscape improvements for the Nahant Lifesaving Station, of which (i) \$70,885.44 shall be appropriated from the Community Preservation Act General Reserve Account, and (ii) \$119,114.56 shall be appropriated from Fiscal Year 2012 Community Preservation Fund revenues as applied for by the Town of Nahant and The Nahant Preservation Trust, subject to the following conditions: acceptance by The Nahant Preservation Trust (or its successor) of the Community Preservation Fund Grant; and execution of a Funding Grant Agreement in form and substance acceptable to the Town ;
- G. To recommend that the Town appropriate \$5,000.00 from Fiscal Year 2012 Community Preservation Fund revenues for administrative and operating expenses of the Community Preservation Committee;
- H. To recommend that the Town set aside \$26,104 from Fiscal Year 2012 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Housing Reserves Account for later appropriation; and
- I. To recommend that the Town set aside from Fiscal Year 2012 Community Preservation Fund revenues for later appropriation any other amount not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserves Account for later appropriation.

A matrix showing the proposed appropriations and reserves being recommended by the CPC is set forth as Attachment VI.

ATTACHMENT VI

Fiscal Year 2012 Appropriation Recommendations

APPLICANT	PROJECT	AMOUNT REQUESTED	HISTORICAL	OPEN SPACE	AFFORDABLE HOUSING	REC	ADMIN	CPA GEN. FUND	TOTAL	NOTES
Town	Wharf Preservation	Previous year Appropriation	80,585.94						80,585.94	\$625,000.00 Bonding authorized in 2008. \$80,585.94 principal and interest payment in FY 2012.
Planning Board	Public Way Study	15,000.00		6,240.00					6,240.00	\$11,240.00 recommended; \$5,000.00 by transfer (Article 9C 2006), and \$6,240.00 from FY12 funds.
Town	Tree Farm	15,000.00		15,000.00					15,000.00	
Town	Ellingwood Chapel	5,000.00	5,000.00						5,000.00	
Greenlawn Cemetery Committee	Iron Gates	4,000.00	4,000.00						4,000.00	
Town and Nahant Preservation Trust	Short Beach Comprehensive Plan And NILLS Site Work	208,000.00		119,114.56					119,114.56	\$190,000.00 recommended, of which \$70,885.44 from General Reserve and \$119,114.56 from FY 2012 funds
Administrative		N/A					5,000.00		5,000.00	
Housing Reserve		N/A			26,104.00				26,104.00	
CPA General Reserve		N/A							0.00	
Historic Reserve		N/A							0.00	
Open Space Reserve		N/A							0.00	
TOTALS		247,000.00	89,585.94	140,354.56	26,104.00	0.00	5,000.00	0.00	261,044.50	

VII

GRANT REQUIREMENTS

All grant recipients are required to accept the Grant and to sign the Grant Contract, the form of which is set forth on Attachment VII-A.

This year the CPC also adopted a requirement that all projects with a cost of \$10,000 or greater will need to comply with certain Procurement Guidelines. The Procurement Guidelines are attached to this report following the Grant Contract.

**Attachment VII-A
Nahant Community Preservation Committee: Grant Contract**

[Town of Nahant Letterhead]

[_____, 20__]

[Grant Recipient]

Re: _____ (the "Project")

Dear M_ _____:

Congratulations! It is with great pleasure that we inform you that as a result of Town Meeting action at the 20__ Annual/Special Town Meeting the Town of Nahant ("**Town**") has awarded [Grant Recipient] a grant under the Community Preservation Act ("**CPA**") in the amount of _____ and 00/00 Dollars (\$_____.00) (the "**Grant**").

Please note that the Grant is subject to certain requirements, including the acceptance of the Grant and the execution of this Grant Contract. A copy of the Town Meeting vote awarding the grant and the further requirements are attached to this letter. Please look them over carefully as compliance with the Town Meeting vote and the requirements is a condition of the Grant.. Please note that the Grant period begins on July 1, 20__ ,and that the project and all deliverables must be completed by ____ __, 20__[if applicable].

Please confirm your acceptance of this Grant award, and your agreement to comply with any condition referred to above by signing the enclosed acceptance form. Please mail the acceptance form to the Town to the attention of, the Town Administrator by ____ __, 20__. After you have done so, we will mail the contract for you to sign. If you have any questions, please call the office of the Town Administrator at 781.581.9927.

The Town looks forward to the contribution that your project will make to the quality and uniqueness of the Town of Nahant.

Thank you.

Sincerely,

Town of Nahant

CPA Committee

By: _____

[Name]

[Title]

Town of Nahant
Community Preservation Act
Grant Requirements

Project: _____

You must follow certain requirements as you carry out your Grant. If you have any questions, please call the Town Administrator, Mark Cullinan, at 781.581.9927.

Limitation on the use of Grant funds

- Grant funds may be expended only for project purposes set forth in the proposal as approved or subsequently amended.
- Grant funds are to be disbursed only after required matching funds are expended. Disbursement of Grant funds are to be made as provided in this Grant Contract either in a lump sum after completion of the project and/or upon submission of the Deliverables and Final Report, or as work progresses.
- The Grant Recipient shall promptly refund any unexpended balance of the Grant.

Other Provisions

- Preservation Grant Recipients must comply with the Secretary of Interior Standards for the Treatment of Historic Properties.
- A Preservation Grant restriction will be required for all Preservation Grants.
- The Grant Recipient must request extension of Grant period, budget changes or programmatic changes in writing.

Match

- The Grant Recipient must match their Grant award in the percentage approved by the Town. Matching funds must be in cash unless the Town has approved in-kind match. Cash matches require that actual money change hands and must be documented with copies of invoices and cancelled checks.
- In-kind matches include goods and services donated by individuals or organizations for which a fair market value can be determined. Identify, document, and value the item and/or service.

The following is a recommended format for valuing and documenting in-kind matches:

Contributed Time

Name of Individual

_____ hours X \$___ /hour= \$_____

Contributed Materials. and/or. Services .

Types of Materials and/or Services	.	Value
_____		\$_____]

Grant Accounting Records

- The Grant Recipient shall maintain adequate and appropriate accounts, records, and other evidence pertaining to all matches.
- The Grant Recipient shall maintain adequate and appropriate accounts, records, and other evidence pertaining to costs incurred under this Grant so that project expenditures can be clearly identified.
- All disbursements by the Grant Recipient shall be supported by copies of invoices, sales slips, cash register receipts, checks, etc.
- Records must be kept on file for a minimum of three years following termination of the Grant period.

Publicity

- The Grant Recipient will acknowledge CPA support in all materials publicizing or resulting from Grant activities. All print and other production materials should include an acknowledgement of CPA Grant support.
- Acknowledgement language should read “This project is funded in part by a grant under the Community Preservation Act”.
- Preservation and Open Space Grant Recipients will prominently display an exterior project sign provided by the Town.

Deliverables and Final Report

- [If Grant funds are to be disbursed as work progresses, the Grant Recipient shall submit such documentation as may be required in this Grant Contract as a condition to such periodic disbursements.]
- Annual and Final Report: At the end of each calendar year and at the end of the project period, the Grant Recipient shall submit a report of activities undertaken and an evaluation of their effectiveness in attaining the goals of the project. The grantee shall also submit final documentation of matching funds expended, and a final budget report.
- [If applicable, All deliverables should be completed by _____, 20__]

Exhibits and Schedules

The following Exhibits and Schedules are attached to this Grant Contract and are incorporated herein and made a part hereof for all purposes:

1. Town Meeting Vote
2. Procurement Guidelines
- 3.

IMPORTANT- PLEASE KEEP THIS DOCUMENT FOR REFERENCE.

Date: _____

The undersigned, having read and understood the Town of Nahant Community Preservation Act Grant award letter dated _____, 20__, agrees to accept the Grant award and comply with all of the requirements related thereto as applicable.

‘[Grant Recipient]

BY:_____

Authorized Signature

Date: _____

The undersigned is not able to accept the Grant Award offered by the Town of Nahant under the Community Preservation Act.

‘[Grant Recipient]

BY:_____

Authorized Signature

Date: _____

PROCUREMENT GUIDELINES FOR CPA GRANT RECIPIENTS

The following procurement requirements are for all non-municipal community preservation grant recipients. These requirements pertain to all contracts, other than real property transactions, that exceed \$10,000.00. All municipal contracts are subject to Chapter 30B and must be approved by the Town's Chief Procurement Officer.

These bidding procedures are intended to award contracts to responsive and responsible bidder who offer the best price. Your objective is to obtain the best value by establishing evaluation criteria that will ensure you obtain the quality from a bidder who will perform, as you require.

STEP 1 Prepare the invitation for bids (IFB)

Your invitation for bids should provide bidders with the information necessary to prepare and submit a responsive bid. An IFB consists of the following major components.

- **Bid Submission Requirements:** This should include information about how, when and where bid forms are filled out and submitted, etc.
- **Description of Services:** This section should provide a complete description of the type of services you are looking for (Planning Contracts), construction specifications (construction contracts) or scope of services (Design Contracts)
- **Evaluation Criteria:** This section should describe such things, as relevant experience, staffing requirements, certifications, etc.
- **Standard Forms:** The following forms should be made part of all contracts
 - Price Proposal Form
 - Tax Compliance Statement
 - Disclosure of Beneficial Interest

STEP 2 Provide Public Notice.

Public notice of an IFB should be published at least once, 2 weeks before bids are due in a newspaper of general circulation, and posted in the Town Hall. You may wish to search/encourage-qualified bidders to bid, or publish in other journals or publications. Your public notice should contain the following information

- Where and when bidders can obtain the IFB.
- A brief description of the service, i.e. planning, design, construction.
- A notice that you reserve the right to reject any and all bids
- The estimated duration of the contract and estimated cost

STEP 3 Record Keeping

A log must be kept on all vendors who received the IFB package. If you later issue an addendum to the IFB you must send the addendum to all those who have already received the IFB.

STEP 4 Evaluate Bids and Award Contract

You must evaluate bids using only the criteria identified in the IFB. The evaluation should address the responsiveness of the bid and the responsibility of the bidder, and the price. You must award the contract to the qualified bidder who offers you the best price. Both parties should sign all the necessary contract documents.

STEP 5 Retain Records

At a minimum the following records should be retained:

- Copy of the IFB package
- Copy of the Public Notice
- Log of all bidders
- Copy of all bids
- Any notice of bid rejection or cancellation
- Copy of the contract

STATE TAX COMPLIANCE

I certify under the penalties of perjury that I, to my best knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

* Signature of Individual or
Corporate Name (mandatory)

By: Corporate Officer or Partner
(mandatory, if applicable)

** Social Security or Federal
Identification Number

* Approval of a contract or other agreement will not be granted unless the proposer signs this certification clause.

** Your social security number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued, renewed, or extended. Improperly stated information shall be grounds to forfeit the proposal deposit in favor of the Town. This request is made under the authority of MGL C.62C §49A.

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or any other organization, entity, or group of individuals.

(Name of person signing proposal)

(Name of business)

(Authorized signature)

(Date)

VIII

SOLICITATION OF PROJECT PROPOSALS

The Community Preservation Committee welcomes new project proposals that may contribute to community preservation in Nahant. Please contact the CPC with any suggestions or questions.

APPENDIX 10
Fire Equipment Request

Nahant Fire Department
67 Flash Rd.
Nahant, MA. 01908

Study to establish the need for a new piece of fire apparatus to replace Ladder-31

Ladder 31 (L-31) is a Pierce-Maxim 100' aerial. Ladder-31 was manufactured in 1978 and delivered to the town of Nahant in 1979. Ladder-31 was purchased with emergency funds that were awarded to the town of Nahant in the aftermath of the blizzard of 1978.

Ladder-31 has served the Nahant Fire Department as a first line piece of apparatus for 32 years. When it returns from repairs it will remain a frontline piece of apparatus for the Nahant Fire Department.

The Nahant Fire Department hired its first career firefighter in 1908. This firefighter acted as a "steward" who was responsible for the upkeep of the firehouse, the apparatus, and the equipment. In the event of a call for service this career firefighter was responsible for getting the apparatus to the scene where he would be met by the paid per call firefighters. This system has not changed very much in the one hundred years since this first career firefighter was hired.

The Nahant Fire Department is a combination department consisting of seven career firefighters supported by eighteen paid per call firefighters. The career personnel staff the station in twenty-four hour shifts, with two personnel on duty at a time. If there is a call for service that requires additional manpower, the balance of career personnel and the paid per call firefighters are alerted through a system of pagers. Responding personnel report to the station to staff apparatus needed for the incident, with the on duty crew acting as driver/operators of the apparatus.

The department averages 470 calls annually. While the annual calls for service are far lower than the neighboring communities, if you consider the calls per land area in the departments first due response area, the number of calls is commensurate with that of the surrounding communities.

Fire Response:

NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2010 Edition

Chapter 5 Fire Department Services

5.2.4.1 Initial Arriving Company.

5.2.4.1.1 The fire department's fire suppression resources shall be deployed to

provide for the arrival of an engine company within a 240-second travel time to 90 percent of the incidents as established in Chapter 4.

5.2.4.1.2 Personnel assigned to the initial arriving company shall have the capability to implement an initial rapid intervention crew (IRIC).

5.2.4.2 Initial Full Alarm Assignment Capability.

5.2.4.2.1 The fire department shall have the capability to deploy an initial full alarm assignment within a 480-second travel time to 90 percent of the incidents as established in Chapter 4.

5.2.4.2.2 The initial full alarm assignment to a structure fire in a typical 2000 ft² (186 m²), two-story single-family dwelling without basement and with no exposures shall provide for the following:

Establishment of incident command outside of the hazard area for the overall coordination and direction of the initial full alarm assignment with a minimum of one individual dedicated to this task

Establishment of an uninterrupted water supply of a minimum of 400 gpm (1520 L/min) for 30 minutes with supply line(s) maintained by an operator

Establishment of an effective water flow application rate of 300 gpm (1140 L/min) from two hand lines, each of which has a minimum flow rate of 100 gpm (380 L/min) with each hand line operated by a minimum of two individuals to effectively and safely maintain the line

Provision of one support person for each attack and backup line deployed to provide hydrant hookup and to assist in laying of hose lines, utility control, and forcible entry

Provision of at least one victim search and rescue team with each such team consisting of a minimum of two individuals

Provision of at least one team, consisting of a minimum of two individuals, to raise ground ladders and perform ventilation

If an aerial device is used in operations, one person to function as an aerial operator and maintain primary control of the aerial device at all times

Establishment of an IRIC consisting of a minimum of two properly equipped and trained individuals

What this National Fire Protection Association (NFPA) standard is stating is that for any fire related emergency call, a fire suppression apparatus with a minimum staffing of 4 personnel (1 driver/operator, one officer, 2 firefighters) must be deployed within 2 minutes of the receipt of alarm. Additionally, if a structure fire is in progress, the first alarm response must have a response time of 4 minutes. This first alarm response, in order to manage all initial required fire ground tasks must have a minimum of 15 firefighters. This

requires a minimum of 2 pump engines and an aerial.

The way that Nahant Fire Department responds to a fire emergency is as follows:

Engine 31 (E-31) and Ladder 31 (L-31) are dispatched for the call, the remainder of the department is “toned out” by the pager system.

One on duty member dresses and drives E-31. The other on duty member dresses and drives L-31.

If additional members arrive to the station within the first two minutes after the call has been received they man either E-31 or L-31, if not the two pieces of apparatus drive to the scene with one member on board each piece.

Additional members arriving to the station staff Engine 32 (E-32) and, if fully staffed, it may proceed to the scene.

Worst-case scenario for the Nahant Fire Department is both on duty members arrive on scene of a structure fire with E-31 and L-31 only staffed with one fire department member per piece of apparatus.

Best-case scenario is a first alarm assignment consisting of two engines and an aerial with 10-15 members is on scene within 6 minutes.

The Nahant Fire Department’s initial fire response would be far more efficient with a Quint. Both on duty members could immediately respond in the Quint having all of the tools required at a fire scene at their disposal from one piece of apparatus. Other responding members would staff the other engine(s) and respond once fully staffed.

Definition of Quint fire apparatus

A **quintuple combination pumper** or **quint** is a [HYPERLINK "http://en.wikipedia.org/wiki/Fire_service"](http://en.wikipedia.org/wiki/Fire_service) fire service [HYPERLINK "http://en.wikipedia.org/wiki/Fire_apparatus"](http://en.wikipedia.org/wiki/Fire_apparatus) apparatus that serves the dual purpose of an [HYPERLINK "http://en.wikipedia.org/wiki/Fire_engine"](http://en.wikipedia.org/wiki/Fire_engine) engine and a [HYPERLINK "http://en.wikipedia.org/wiki/Fire_truck"](http://en.wikipedia.org/wiki/Fire_truck) ladder truck. The name *Quint* is derived from the Latin prefix [HYPERLINK "http://en.wikipedia.org/wiki/Quinque-"](http://en.wikipedia.org/wiki/Quinque-) "quinque-", meaning five, and refers to the five functions that a Quint provides: pump, water tank, [HYPERLINK "http://en.wikipedia.org/wiki/Fire_hose"](http://en.wikipedia.org/wiki/Fire_hose) fire hose, [HYPERLINK "http://en.wikipedia.org/wiki/Turntable_ladder"](http://en.wikipedia.org/wiki/Turntable_ladder) aerial device, and [HYPERLINK "http://en.wikipedia.org/wiki/Ladder"](http://en.wikipedia.org/wiki/Ladder) ground ladders.

The NFPA has outlined the requirements for a piece of [HYPERLINK "http://en.wikipedia.org/wiki/Fire_apparatus"](http://en.wikipedia.org/wiki/Fire_apparatus) apparatus to function as a Quint. The specifications come from the NFPA standard 1901, *The Standard for Automotive Fire Apparatus*. Quint requirements are detailed in Chapter 9 of the standard, and are summarized below.

Fire pump

A pump with a minimum capacity of 1000 gallons per minute

Aerial device

An aerial ladder or elevating platform with a [HYPERLINK "http://en.wikipedia.org/wiki/Master_stream"](http://en.wikipedia.org/wiki/Master_stream) permanently installed waterway

Water tank

A tank with a minimum capacity of 300 gallons

Equipment storage

A minimum of 40 cubic feet of enclosed compartment space

Hose storage

A minimum of 30 cubic feet of storage area for 2.5 inch or larger fire hose

Two areas, each with a minimum of 3.5 cubic feet for 1.5 inch or pre-connected fire hose lines.

Ground ladders

A minimum of 85 feet of ground ladders, including at least:

Two extension ladders

One roof ladder

One attic ladder

Suction hose

A minimum of 15 feet of soft suction hose or 20 feet of hard suction hose for [HYPERLINK "http://en.wikipedia.org/wiki/Draft_\(water\)"](http://en.wikipedia.org/wiki/Draft_(water)) drafting

What does the NFPA say about apparatus safety features and operating capabilities?

NFPA 1901

Annex D

Guidelines for First Line and Reserve Apparatus

D.1 Brief summary: In order to maximize fire-fighter capabilities and minimize their risk of injuries, it is most important that fire apparatus be equipped with the latest safety features and operating capabilities. In the last 10-15 years, much progress has been made in upgrading functional capabilities and improving the safety features of fire apparatus. Apparatus built prior to 1991 might have a few of the safety upgrades required by the 1991 and subsequent editions of the NFPA fire department apparatus standard or the equivalent Underwriters' Laboratories of Canada (ULC) standards. Because the changes, upgrades and fine tuning to NFPA1901 since 1991 have been truly significant, especially in the area of safety, fire departments should seriously consider the value (or risk) to firefighters by keeping pre-1991 fire apparatus in first line service. The 1991 edition of the NFPA fire department apparatus standards included among many other things, requirements for fully enclosed riding areas, stronger aerial ladders, auxiliary braking systems, reflective striping, improved warning lights and no roof mounted audible warning devices. This edition has been recognized as the current "benchmark" from which the new, improved apparatus have evolved. It is recommended that only apparatus that meets the 1991 or later editions of NFPA apparatus standards or that is refurbished in accordance with NFPA1912, be permitted to operate in first line service to ensure that the latest improvements and upgrades are available for the

firefighters. It is recommended that apparatus built to meet the 1979 or 1985 editions of NFPA1901 (or equivalent ULC Standards) be placed in reserve status and upgraded to incorporate as many features of the post 1991 fire apparatus as possible (see Section D.3 of this Annex). Apparatus not built to NFPA apparatus standards or manufactured prior to 1979 (over 24 years old) should be considered for upgrading or replacement.

NFPA 1901

D.3 Upgrading or Refurbishing Fire Apparatus:

Any apparatus, whether in first line or reserve service, should be upgraded as necessary to ensure the following features are included as a minimum:

1. Fully enclosed seating is provided for all members riding on the fire apparatus
2. Warning lights meet the current standard
3. Reflective striping meets the current standard
4. Slip resistance of walking surfaces and handrails meets the current standard
5. Allow voltage electrical system load manager is installed if the total continuous load exceeds the alternator output
6. Where the GVWR is 36,000 pounds or more, an auxiliary braking system is installed and operating correctly
7. Ground and step lights meet the current standard
8. Noise levels in the driving and crew compartment(s) meet the current standard (See NFPA1500)
9. Engine belts, fuel lines, and filters have been replaced in accordance with the manufacturers maintenance schedule(s)
10. Brakes, brake lines and wheel seals have been replaced or serviced in accordance with the manufacturers' maintenance schedule
11. Tires and suspension are in serviceable condition
12. All horns and sirens are relocated from the roof to a position as low and far forward as possible
13. Seat belts are available for every seat and are new or in serviceable condition
14. Sign plates are present stating no riding on open areas
15. A complete weight analysis shows the fire apparatus is not over individual axle or total GVW ratings
16. The fire pump meets or exceeds its original pump rating
17. Alternator output meets its rating
18. Water tank and baffles are not corroded or distorted
19. A transmission shift pump interlock is present and working properly on vehicles equipped with an automatic transmission
20. All loose equipment in the driving and crew areas is securely mounted to prevent its movement in case of an accident
21. The radiator has been serviced in accordance with the manufacturers' maintenance schedule and all cooling system hoses are new or in serviceable condition

22. **If so equipped, the generator and line voltage accessories have been tested and meet the current standard**
23. **If equipped with an aerial device, a complete test to original specifications has been conducted and certified by a certified testing laboratory Fire department administrators and fire chiefs should exercise special care when evaluating the cost of refurbishing or updating an apparatus verses the cost of a new fire apparatus. A thorough cost/benefit analysis of the "value" of upgrading or refurbishing a fire apparatus should be conducted. In many instances it will be found that refurbishing costs will greatly exceed the current value of similar apparatus.**

Nahant's L-31 received minimal repairs in March 2011 that will keep it in service until funding for a new piece of fire apparatus can be established. However, these repairs do not address the major problems with L-31. The following is a list of some of the major deficiencies with L-31:

Open cab configuration, fire personnel are forced to ride in open areas on the apparatus, which does not meet current standards.

Seatbelts do not meet current standards. They are waist restraints only.

Warning lights, reflective striping, slip resistive surfaces, handrails do not meet current standards.

Onboard electrical generator and scene lighting are obsolete.

Noise levels in drivers and crew compartment do not meet current standards.

Water tank is corroded.

Aerial device is of light weight construction and is not adequate for the needs of the Nahant Fire Department.

Aerial device does not have a pre-piped waterway.

Apparatus does not have a pump capable of pumping water to its master stream.

Due to the apparatus age there is severe body corrosion. Expensive firefighting equipment stored in the apparatus compartments is subjected to road debris and salt due to this corrosion.

The Nahant Fire Department has conducted an exhaustive search of used fire apparatus. We concluded that there is not a used piece of apparatus that will meet the needs of the department and fit in the current fire station. The fire station is constructed in such a way that there is a maximum bay door opening of eleven (11) feet. All used aerial apparatus with pre-piped waterway exceeds eleven (11) feet in height. After contacting eight (8) different apparatus manufacturers there are only two (2) that can construct a Quint that will meet the needs of the Nahant Fire Department and fit in the current fire station. Purchasing a used Quint would require major renovations to the current fire station.

The Nahant Fire Department has applied for a Federal Assistance to Firefighters Vehicle Acquisition Grant. If awarded this grant would cover the majority of the \$750,000 needed to purchase a custom built Quint. Our application scored very well, mainly because L-31 meets all of the high priority criteria for replacement. However, funding to the grant

program had been drastically reduced and money allotted for the 2010 grant program has almost run out. The Nahant Fire Department will resubmit an updated 2011 grant application.

The money currently being requested must be available in the event that the Nahant Fire Department is awarded a vehicle acquisition grant. If the grant is won, the Town is responsible for matching a percentage of the cost of the vehicle being purchased.

Thank you for your continued support.

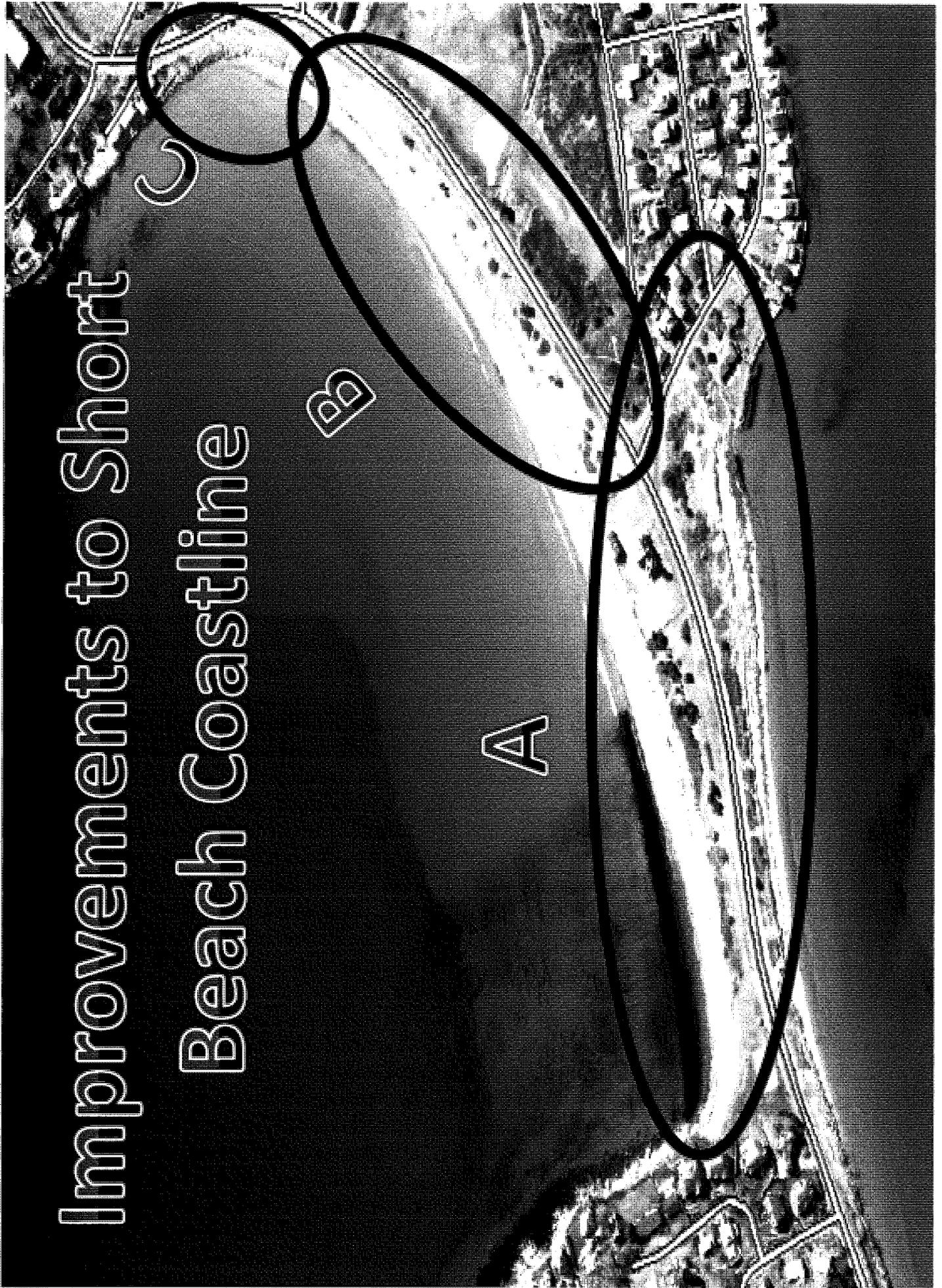
APPENDIX 11

Zoning Map

APPENDIX 12

Short Beach Master Plan

Improvements to Short Beach Coastline



A:

Develop Best Management Practices for
Algae Control

Relocate Utilities
Underground from Wilson
Road to Nantuxet Rd

Improve Access

DUNE RESTORATION

Site Design and Landscape
Improvements including:
Lighting, Access, Parking
Access, Vegetation, ETC. Also
Explore alternative energy
options.

Improve Access to Black Rock
Beach. Also, Improvements
to Crosswalks, Safety, and
Accessibility for the Public.

Improve Access
to Playground

Consider Access and Pedestrian Safety
Crossing from Nantuxet Rd to Black Rock
Beach

B:

Improve Walkway Access to Meet H.C. Safety and Appearance

Consider Pedestrian Foot Lighting Along Walkway using Solar or Wind Power

DUNE RESTORATION

Improve Vegetation

Landscaping, Windscreens, ETC

Curb Cut-ins for Drop-Off

Recommended Landscape Improvements

Recommend Improved Parking Organization, Signage, etc.

Improve Connection to Nearby Destinations



Improve Walkway Access to Meet H.
C. Safety and Appearance

Remove Overhead Power Lines
From Spring Rd to Graystone Rd

Construct Curb-Cut for Pull-
Up Parking. Relocate

DUNE RESTORATION

DUNE RESTORATION

APPENDIX 13

Estimated Costs to Dredge Bear Pond

Construction Cost Estimate

Dredging of Bear Pond, Sub-Ponds, and Adjacent Channels

Town of Nahant, Massachusetts

(Revised March 23, 2011)

Item #	Construction	Quantity	Units	Unit Price	Amount	Notes
1	Mobilization	1	LS	\$11,500.00	\$11,500.00	5% of total of other items
2	Silt fence	3,000	LF	\$6.00	\$18,000.00	MassDOT 767.8
3	Excavation/ Hydraulic Dredging	4500	CY	\$25.00	\$112,500.00	MassDOT 120
4	Vegetation & Unsuitable Disposal	1650	CY	\$15.00	\$24,750.00	
5	Loam (Material Provided By Town)	825	CY	\$10.00	\$8,250.00	MassDOT 751.1
6	Sand for Blending	825	CY	\$25.00	\$20,625.00	MassDOT 154
7	Crushed Stone for Dewatering (1.5" to 2.5")	10	CY	\$60.00	\$600.00	MassDOT 156.5
8	Sediment Dewatering Bags/Tubes	1	LS	\$7,500.00	\$7,500.00	
9	Geotextile Fabric	300	SY	\$4.00	\$1,200.00	MassDOT 698.1
10	Hydroseeding	14000	SY	\$1.00	\$14,000.00	MassDOT 765
11	Blending of Materials	825	CY	\$5.00	\$4,125.00	Blend with existing topsoil prior to capping
12	Control of Water	1	LS	\$15,000.00	\$15,000.00	
	Sub-Total				\$238,050.00	
	Contingency	5%			\$11,500.00	
	Total				\$249,550.00	
				BUDGET	\$250,000.00	

APPENDIX 14
Breakdown of Trash & Recycling Fees

COST BREAKDOWN FOR WASTE COLLECTION AND DISPOSAL

Full Time Employees	\$13,653.00	DPW and Administrative cost
Part Time Employees	\$19,405.00	Summer Crews Parks and Beaches trash pickup, Compost Area attendant
Overtime Cost	\$ 8,992.00	Weekend rubbish removal
Purchase of Services	\$22,813.00	Dumpsters for metal recycling, Tub Grinder and wood chipper at Compost Area, etc
Household Trash	\$287,818.00	Northside Carting Contract
Special Rubbish Collect	\$12,460.00	TV's, electronic equipment, computers, etc.
Yard Waste Collection	\$ 3,130.00	Leaf pickup program
Hazardous Waste	\$ 3,680.00	Motor oil, batteries, paints, etc.
Purchase of Supplies	\$ 7,345.00	Trash Bags for parks and beaches, dog waste material, recycling bins, etc
Postage	<u>\$ 840.00</u>	Billing
TOTAL	\$380,136.00	

APPENDIX 15

Town Meeting Frequently Asked Questions

"Any registered voter of the Town shall have the right to speak and vote at Town Meeting sessions"

Charter of the Town of Nahant

1. How Do I suggest a change in what the Town is planning to spend?

- The right to submit a proposition belongs to all members (of Town Meeting) alike. There can be no monopoly on motion-making"*
- By tradition in Nahant, as in most towns, the FinCom makes the first motion on each Article, in line with the committee's published recommendations. Where the FinCom is in favor of an Article, the motion will spell out how the committee proposes to adopt the Article. If a citizen disagrees, a motion to amend the FinCom's motion can be made.
- Where the FinCom recommends against adoption of an Article, the motion will usually be to "indefinitely postpone action on this Article." If, after any discussion, a majority vote is taken in favor of that motion, no other motions or actions will be considered in connection with that Article. If a citizen disagrees, the way to overcome the FinCom's proposed indefinite postponement is to convince a majority of the voters to vote against the motion for indefinite postponement. After that motion is defeated, a new motion must be made so that the Town can take the voter's desired action on the Article.
- The Moderator will be giving clear instructions on each Article. He will also respond to any point of information you may raise.
- In general, one can speak to the motion on the floor (**Rules:** one may not speak more than twice or for more than 10 minutes on any one motion. State your name and address in Town, address your remarks to the Moderator, and the speaker is not to indulge in personalities*)
- The form for making an amendment: "I move the pending motion be amended by the following words _____"*
- For the sake of clarity, complicated proposed amendments need to be written out.
- Most spending is contained in the Omnibus Article. Each line will be recited. If you have any question or disagreement with any particular line item, you should yell the word "PASS" when that item is read.
- The Town Meeting will return to discuss all "passed" items for discussion before the vote is taken on the total spending. If you wish to increase spending on any line item, you must identify the source of funds - that is, what items would be reduced in order to pay for your proposed increase.

2. What Motions require a Majority vote in order to pass?

- Most motions require a simple majority vote to pass.
- Motions to indefinitely postpone require a simple majority, as well as motions to amend.
- The Town Moderator will explain the requirements required to approve each motion as it is presented.

3. What Motions require a 2/3 majority?

- Generally, motions which will make substantial changes to citizens' property rights, e.g., motions to change the zoning bylaws, or motions which will put the Town into debt, require a two thirds vote.
- The Moderator will explain the requirements to approve each motion as it is presented.

4. What motions require a ballot vote?

- Some motions automatically require a ballot vote, most notably a motion which would set salaries of Town employees. Other motions can be by ballot vote if the requisite number of voters want it
- Nahant By-Laws Article II section 9: "the Meeting may order that the vote on any motion shall be taken by a "yes" or "no" ballot furnished by the Town Clerk if, on a motion so made, there shall be 25 or more votes in the affirmative."
- The Town Moderator will explain the requirements required to approve each motion as it is presented.

7. What is Proposition 2 1/2 and what does it mean for Nahant?

- Proposition 2 1/2 is a State law that places a ceiling on the total amount of taxes that a Town can raise; and it also limits the percentage by which a town's tax revenues can increase from year to year. Proposition 2 1/2 has no relevance as far as tax increases on individual properties are concerned; it relates only to the total amount of taxes raised by the Town. Your Town's taxes can rise by more than 2 1/2% through:
 - **Exclusions** of the cost of debt or spending for capital purposes must first be approved by a two-thirds vote of the local legislative body before appearing on the ballot. The idea is that such costs are outside the regular budget for providing local services; a town may need a new school or wish to acquire land that it could not afford within its tax limits. Exclusions are limited to the life of the expenditure.
 - **Overrides** are permanent increases in the tax limit. An override, for a specific amount, must be approved by the municipality's legislative body and placed on the ballot for approval by the voters. No override may increase property taxes above the maximum rate of 2.5 percent of full value**

8. How are Fees established and what are they used for?

- The Board of Selectmen set the fees for the Town. Trash collection is a fee negotiated with the contracted haulers.
- Water and Sewer fees cover assessments levied by MWRA for Water, Lynn Water & Sewer for sewage.

9. How does Education Reform Law affect the way we run our schools?

- The Education Reform Act of 1993 sets certain standards for the components and totals of local spending on the school system and at the same time sets standards for improved student performance.
- No town is permitted to spend less than Net School Spending. The formula for Net School Spending is set by the Governor's office and the Department of Education. You are free to ask at any time whether Nahant is at or above Net School Spending.

11. How can I best participate in Town government?

- Nahant has a long tradition of utilizing the talents and time of its good citizens. They are often called to share in tackling interesting assignments as members of our many committees. Almost all will tell you, as your FinCom members do here, that the experience is a good one.
- The Moderator has set up a talent/job bank and would like to see as many citizens as possible enter their names for consideration.

Sources:

*** Town Meeting Time, A Handbook of Parliamentary Law**

Johnson, Trustman, Wadsworth Third Edition 2001

**** The Issues Book Public Policy Issues in Massachusetts**

Compiled By Richard Manley Senior Fellow John W. McCormack Institute of Public Affairs, University of Massachusetts Boston

Glossary of Terms Used in This Book and at Town Meeting:

Appropriation: An authorization to make expenditures and to incur obligations for specific purposes. An appropriation is granted by Town Meeting and is usually limited in time and amount as to when it may be expended. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific appropriation is carried forward from year to year until spent for the designated purpose or transferred by Town Meeting vote to another account.

Assessed Valuation: A valuation set upon real or personal property by the Board of Assessors as a basis for levying taxes.

Budget: A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the means of financing them. The budget is voted in the spring at Town Meeting for the fiscal year that begins the following July 1st.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current year.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue detailing estimated receipts for the next fiscal year and the estimated state and county government charges payable. These amounts are used by the assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

Community Preservation Act (CPA): This Act allows the town to collect a 3% surcharge on property tax bills (the funds can be matched up to 100% by the state when funds are available), which creates the Community Preservation Fund, to use for Community Preservation purposes. Each year, the town must appropriate, or reserve (but not necessarily spend), 10% of the funds for each of the three Community Preservation purposes: Open Space, Historic Resources, and Community Housing. The remaining 70% of the funds can be appropriated or reserved used for any of the three purposes and for Recreation and for administration.

Compensating Balance Agreement: An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.

Debt Service: Payment of interest and repayment of principal to holders of the Town's debt instruments.

Fiscal Year: A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies. Fiscal years are often denoted FYXX with the last two numbers representing the calendar year in which it ends, for example FY11 is the fiscal year ended June 30, 2011.

Free Cash: Free cash is the portion of unreserved fund balance available for appropriation. It is not cash but rather is approximately the total of cash and receivables less current liabilities and earmarked reserves reduced also by reserves for uncollected taxes. This is also referred to as “available cash”. The amount is certified annually by the Massachusetts Department of Revenue.

General Fund: The major town owned fund which is created with town receipts and which is charged with expenditures payable from revenues.

Line-Item Budget: A format of budgeting that organizes costs by type of expenditure such as expenses, equipment, and salaries.

Overlay: The amount set aside to allow for uncollected property taxes. An amount for overlay is added to the appropriations and other charges. The “Overlay Surplus” is the portion of each year’s overlay account no longer required to cover property tax abatements.

Overlay Surplus: The unused amount of the overlay for prior years, which may be transferred, by vote of the Town, to the reserve account or used for extraordinary items.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed “per thousand dollars” of assessed valuation.

Reserve Fund: Money set aside by Town Meeting to be allocated by the Advisory Board for extraordinary or unforeseen expenditures.

Stabilization Fund: A special reserve funded by Town Meeting for future expenditures.

Terms associated with Proposition 21/2:

Debt or Capital Exclusion: The Town can assess taxes in excess of the levy limit by voting a debt exclusion or capital outlay exclusion. This amount does not become a permanent part of the levy limit base, but does allow the Town to assess taxes for a specific period of time in excess of the limit for payment of debt service costs or for payment of capital expenditures.

Excess Levy Capacity: The difference between the Town's tax levy limit and its actual tax levy for the current year. It is the additional tax levy that could be raised without asking for an override.

New Growth: The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivisions or change of use which increases the value of a parcel of land by more than certain amounts.

Override: An amount, voted by the Town, which is permanently added to the levy limit. A majority vote of the Selectmen allows an override question to be put on the ballot.

Override questions must be presented in dollar terms and must specify the purpose of the override. Overrides require a majority vote of approval by the Town.

Tax Levy Limit: The maximum amount of the tax levy for a period under the restrictions of Proposition 21/2. It is calculated as the prior year limit plus new growth plus 2.5% of the prior year levy limit.

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Sailing off the coast of Nahant in my Opti, over the cool, sparkling blue water, is always an exhilarating experience.

~ Nick Kersten



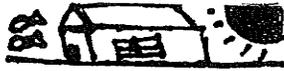
Little Nahant is a beautiful quiet place to watch the sunset, to soak up thoughts, and think about what lies ahead in the mysteries of life. It's a wondrous Utopia for the young and the old.

~ Julia Kornerup



The Marine Science Center is an interesting place, where one can relax, take the time to appreciate the scenery, and simply enjoy life in Nahant.

~ Jackie Kostenko



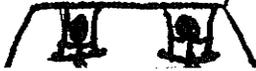
Nahant's Bird Sanctuary is a great place to walk along the paths, enjoying the sounds of nature, to refresh your brain.

~ Thomas McDevitt



The Library Playground is a fun-loving place to enjoy with friends. It offers an optimistic, upbeat and joyful change of attitude.

~ Christopher Moletti



Ellingwood Chapel is a quaint place to forget about regular life and focus upon your deepest thoughts and your wildest dreams. It's a place that soothes your soul and calms your mind.

~ Caroline Munnelly



The Post Office is an oversized mailbox for gifts, that are full of love, in envelopes as white as snow, waiting to be opened by caring hands.

~ Ariella Nardizzi



The Bunker located under East Point is a great place to amuse us, while observing many of the interesting sea creatures in Nahant.

~ Michael Piazza



The Baseball Field is a wonderful place to relax and have a great time competing or just hanging out with friends. Nahant's Baseball Field has many uses, but the biggest is to PLAY BALL!

~ David Peterson



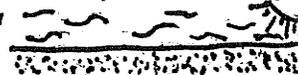
East Point is a majestic and magnificent part of nature. Just the sight of it will feed your eyes and fill your senses, which is why I go there to run, walk and frolic in all seasons.

~ Charles Ross



Tudor Beach holds miraculous amounts of glorious memories for me, ever since I was very little. Picturesque and beautiful, its sparkling shine of blue calls to me while the sun is gleaming down.

~ Sarah Ryan



Egg Rock is the spectacular landmark in the gleaming ocean, and its presence brings an optimistic feeling for the citizens of Nahant.

~ Haley Schofield



I like Doggie Beach not only because of its picturesque, turquoise ocean and its tan, grainy sand, but mostly for taking my old dog, Rox there. This summer, I will be sure to make new memories with my adorable puppy, Piper.

~ Amanda Szczawinski



The Life-Saving Station is a very historic landmark in Nahant. It is also a great place to relax and talk with a friend. I feel like there is no safer place in the UNIVERSE!

~ Anthony Troiani



Long Beach brings back special memories of when I was little. Walking on the beach makes me feel like a kid again, and I am always energetic and happy there.

~ Sammy Urany



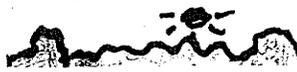
The Lowlands is a sentimental place. I practically grew up there watching my mom play softball. It is right across from the beach, too. I love Lowlands!

~ Maisie Vasquez



Canoe Beach is the quintessential place to relax after a hard day of work. The panoramic views and the pristine ocean air are amazing!

~ Karol Wabno



The Nature Trail is a wonderful place to clear your head. With its beautiful trees and delightful wildlife, it provides an excellent path to walk your dog, too.

~ Joseph Warren



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