

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



**Town of Nahant
Massachusetts**

**Annual Town Meeting
Saturday, April 25, 2015
12:30pm**

Fond memories of our special spot by the sea . . .

When my feet hit the warm **sand** it felt like I was walking upon clouds as they sunk into the soft shells.

Lily Bennett

Memories are of swaying on a duck, back and forth with my grandmother at **Library Park**.

A.J. Byron

As I surf the crystal waves of **Short Beach**, I glance at the breathtaking sunset behind me. I see the children laughing and playing on the warm, golden water. I'm very lucky to have this beautiful spot by the Nahant Sea.

Zoey Bozarjian

As I watch the sailboats pass by, I look up and see the picturesque sky, with vibrant colors of pink and purple, and the calm ocean a very dark blue, I find the courage to jump in, the **Wharf** is the best place to be.

Matthew Brown

High tide at the **Wharf** on a hot summer's day is where the children of Nahant gather to play "Rip Tag" and "Off the Wall" to name a few, and of course there is plenty of jumping too!

Thomas Callahan

I love waking up on a vivid sunny morning, and going outside on a warm summer day, dozing off on the patio to see the beautiful **Nahant Bay**. Nahant is where I live and always will be!

Billy Conigliaro

When I go to the **courts**, it is very amusing. We don't keep score, so no one is losing. I always have fun, no matter what, or when I play on the courts with my buds.

Jake Cooke

Short Beach, where you can go seaglass grazing and sunbeam gazing. You can dive into the water or dive into the sandy dunes. You can sail the salt water or look out for a sand dollar. Short Beach is the place to be, when relaxing by the beautiful blue sea.

Emma DeDominicis

Canoe Beach – The best place to go fishing with your dad.

Ruggiero DiCostanzo

Bailey's Hill is my favorite place to go sledding. The wild wind swooshes by as I charge down the hill.

Jessica Feng

At **Forty Steps** watch the waves crash over the jagged rocks.

Thomas Frisoli

The sizzling sand, the gleaming water, and the screeching seagulls are all beautiful sounds and sights at **Tudor Beach**.

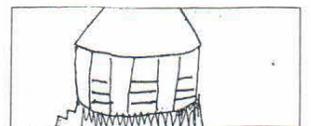
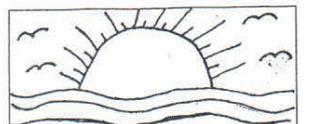
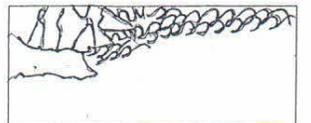
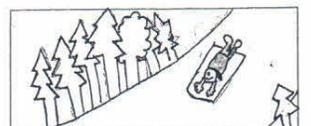
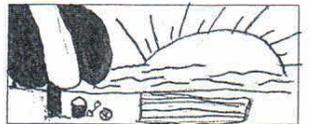
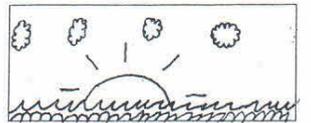
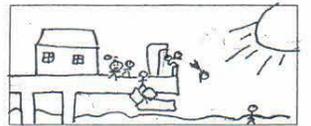
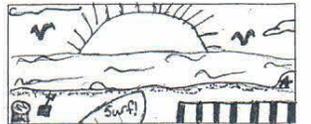
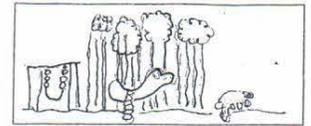
Aidan Graciale

Bailey's Hill to me makes Nahant, Nahant. My childhood was very much spent there, memories filled with laughter and freedom. Bailey's Hill feels like home, Nahant is my home after all.

Ammelie Gutermuth

Kids laugh as they jump from the **Wharf** into cool water below. A man pulling his boat back into shore after a day at sea, to complete the scene the shining sun hitting the water just right. Our town's wharf is a place to behold.

Ryan Henry



March 27, 2015

Dear Friends and Neighbors

The Advisory and Finance Committee is pleased to submit for your consideration, our recommendations for the 2015 Annual Town Meeting. Our Committee is tasked with the independent review of the Town's budget and of the other articles that are the subject of this year's Town Meeting.

Primary Challenges

The Committee believes that the key issues facing the Town are:

- Expense pressure growing faster than revenue; and
- Relying on free cash to fund operational expenses.

Expense pressure growing faster than revenue

As was the case last year, the Advisory and Finance Committee expresses its continued concern over the pace of growth in expenditures. Most department budgets, when viewed comprehensively, are growing in a manner where expenditures exceed the rate of revenue growth. The 2½ % levy limit restricts Nahant's ability to grow its local tax revenue, and we believe the citizens do not support an override. In order to operate within the revenue constraints, many operating budgets are level funded, capital projects are postponed, necessary maintenance is deferred and, in a few situations, operating expenses are funded by borrowing. Worse, the Town is relying on free cash to fund operating expenses (see below). If expenditures continue to outpace revenue the Town may be forced to make drastic cuts or entertain an override in the future.

Reliance on Free Cash

The Town's reliance on free cash is again a significant element in balancing this year's budget. Free cash is unexpended money from prior years. Free cash is an unpredictable revenue source and should not be relied upon to fund operating expenses. Good fiscal practices recommend using free cash to fund capital expenditures and to fund a stabilization fund.

Proposed Solutions

The Committee makes recommendations in the following areas:

- Limiting salary increases to 2%
- Management Practices
- Benchmarking
- Stabilization Fund

Limiting salary increases to 2%

Salaries, wages and benefits are the single largest category of Town discretionary expenses, although the amount of discretion is significantly limited by contractual obligations and basic wage fairness. These components comprise nearly \$ 6.4 million of the ~ \$ 13.5 million budget. After exploring multiple options, the Advisory and Finance Committee settled on a 2% increase in salaries above the FY15 figures with limited exceptions noted in Article 5. The Selectmen & Town Administrator budget had recommended a 3% salary increase for Town employees and a 2% increase for School Department employees. Our approach maintains an equitable 2% salary increase for employees while taking a small step towards living within our revenue constraints.

Management Practices

The Advisory and Finance Committee recommended budget puts the town on the track defined by the 2 ½ % limit, but true leadership and an associated commitment across all components of government, elected and appointed, are required to make a more significant and enduring change. The Advisory and Finance committee looks forward to working with the recently hired Town Administrator and also to incorporating the recommendations from the soon to be completed Department of Revenue Division of Technical Services audit that the Advisory and Finance Committee recommended in last year's Warrant Book. Again, we hope this combined exercise leads to improvements in the town's financial procedures, including comprehensive long range capital expenditure planning; shrewd use of borrowing; a comprehensive focus on human capital management, as well as refined assessment of job functions and optimal departmental staffing to make sure that the town is adequately structured and institutes processes and procedures that are set up in accordance with best practices.

Benchmarking

Last year the Advisory and Finance Committee began to benchmark the town's spending against towns similar to Nahant in both geography and population to provide some context and to promote discussion with respect to how the Town spends its money. This year we continue that exercise by including comparative data that shows Nahant's spending across departments from 2001-2014. We obtained this comparative data from the Department of Revenue's Division of Local Services as reported by the Town. Tables showing the town's expenditures over that time period in both total dollar amount, and year-to-year % of the total budget, are included as exhibits. Note that the Public Works Department and Water/Sewer and Rubbish enterprise funds are grouped together and totaled in some tables for long-term comparison.

The Advisory and Finance Committee realizes and reminds voters that these numbers on their own are not sufficient for explaining trends in expenditures. All departments have changing staffing profiles that have been adjusted to maximize the delivery of services, others have elements of income that offset expenditures, and the school system struggles with a significant decline in enrollment. These exhibits should be a starting point for

continued discussion, debate and understanding that engages every citizen. This data suggests that the often cited financial narrative that pins the challenging aspects of the town's financial trend on a single department should be more accurately viewed in the context of all town departments to find enduring and equitable solutions.

Stabilization Fund

The stabilization fund is the towns savings account (rainy day fund) to be used for future capital projects and unanticipated events. Additionally, having a healthy balance in the town's stabilization fund helps the town obtain better borrowing rates. Although we were only able to make a small contribution to the Stabilization Fund this year, we are hopeful that the town leadership will make the growth of the Stabilization Fund a priority.

The Advisory and Finance Committee looks forward to seeing you all at Town Meeting and acting on a Warrant that preserves and enhances the quality of life and fiscal health of the Town of Nahant.

Respectfully Submitted,

Brendan Ward, Chair
Henry Clausen
Laurie Giardella
John Fulghum
Carl Jenkins

Perry Manadee
Kathy Marden
Bob Vanderslice

Town of Nahant
 General Fund Actual Expenditures Per Schedule A, with Enterprise Funds Included
 Departmental Analysis of Costs 2014-2002

Fiscal Year	General Government	Police	Fire	Other Public Safety	Education	Public Works	Water & Sewer Enterprise Fund	Rubbish Enterprise Fund	Public Works + WS + Rubbish	Human Services	Culture & Recreation	Debt Service	Fixed Costs (WC, HI, Ret, CrI Jdg, Ins)	Intergovernmental (Assessments set by State)	Total Expenditures	Health Insurance Costs (Incl In Fixed Costs)
	Total	Total	Total	Total	Total	DPW			Total	Total	Total	Total	Total	Total	Total	Total
Total% Change FY 2001 to 2014	70.5%	91.7%	78.5%	89.8%	9.7%		91.1%			383.3%	48.0%	-22.8%	156.1%	-18.7%	49.5%	
Year to Year % of Total																
2014	8.1%	11.3%	8.4%	0.8%	28.7%	3.8%	13.5%	3.2%	20.4%	1.1%	1.8%	4.5%	13.4%	1.4%	100.0%	-
2013	7.8%	11.2%	8.2%	0.7%	29.4%	3.8%	12.6%	3.3%	19.7%	1.1%	1.9%	4.9%	13.6%	1.4%	100.0%	6.6%
2012	8.1%	11.2%	7.6%	0.8%	29.8%	5.9%	13.0%	-	18.9%	1.0%	1.9%	5.5%	14.1%	1.2%	100.0%	6.4%
2011	8.1%	11.0%	7.2%	0.8%	28.9%	6.0%	13.7%	-	19.7%	1.0%	2.0%	5.8%	13.9%	1.6%	100.0%	5.6%
2010	7.6%	10.9%	7.0%	0.8%	29.4%	6.3%	13.2%	-	19.5%	0.8%	1.9%	7.0%	12.7%	2.4%	100.0%	5.4%
2009	7.4%	10.7%	6.6%	0.7%	29.1%	7.5%	12.9%	-	20.5%	1.1%	1.8%	7.6%	12.0%	2.5%	100.0%	5.3%
2008	6.8%	10.3%	6.2%	0.8%	29.4%	7.2%	14.9%	-	22.1%	0.8%	1.7%	8.9%	11.2%	1.7%	100.0%	5.5%
2007	7.2%	10.4%	6.8%	0.7%	33.6%	7.5%	14.7%	-	22.2%	1.0%	1.8%	3.3%	11.9%	1.0%	100.0%	5.5%
2006	7.4%	10.3%	7.0%	0.7%	35.0%	18.0%	-	-	18.0%	0.4%	1.9%	6.5%	11.8%	1.0%	100.0%	5.1%
2005	7.4%	10.5%	6.8%	0.6%	36.1%	17.2%	-	-	17.2%	0.5%	1.9%	6.6%	11.1%	1.4%	100.0%	
2004	6.9%	10.0%	6.6%	0.6%	37.0%	17.0%	-	-	17.0%	0.4%	1.8%	6.9%	11.0%	1.7%	100.0%	
2003	7.1%	9.6%	6.6%	0.7%	38.6%	16.0%	-	-	16.0%	0.4%	1.9%	7.4%	9.8%	1.9%	100.0%	
2002	6.8%	8.9%	6.4%	0.7%	40.2%	15.4%	-	-	15.4%	0.3%	1.8%	8.2%	9.1%	2.2%	100.0%	

* W & S Enterprise Fund was established, refer to Enterprise schedule summary of annual activity, these funds were reallocated not reduced

** Rubbish Enterprise Fund was established, refer to Enterprise schedule summary of annual activity, these funds were reallocated not reduced

Town of Nahant
 General Fund Actual Expenditures Per Schedule A, with Enterprise Funds Included
 Departmental Analysis of Costs 2014-2002

Fiscal Year	General Government	Police	Fire	Other Public Safety	Education	Public Works	Water & Sewer Enterprise Fund	Rubbish Enterprise Fund	Public Works + WS + Rubbish	Human Services	Culture & Recreation	Debt Service	Fixed Costs (WC, HI, Ret, Crt Jdg, Ins)	Intergovernmental (Assessments set by State)	Total Expenditures	Transfers to Other Funds	Total with Transfers	Health Insurance Costs (incl in Fixed Costs)
	Total	Total	Total	Total	Total	DPW			Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Expenditures \$																		
2014	945,198	1,312,624	974,409	91,388	3,339,122	443,676	1,563,034	368,437	2,375,147	128,638	206,621	526,007	1,560,599	158,554	11,618,307	484,712	12,103,019	Not Avail
2013	882,053	1,271,214	930,925	81,458	3,332,636	**	1,428,505	372,530	2,235,490	126,994	212,120	557,711	1,535,477	154,460	11,320,638	415,832	11,736,370	729,733
2012	856,915	1,185,679	805,977	80,731	3,153,756		1,378,819	-	2,000,014	105,009	200,158	582,466	1,498,192	122,726	10,591,623	405,419	10,997,042	702,223
2011	843,168	1,142,347	743,228	79,935	2,998,630		1,416,563	-	2,037,937	101,662	203,229	604,726	1,441,018	163,192	10,359,072	375,872	10,734,944	664,796
2010	810,957	1,166,491	749,934	80,441	3,148,768		1,415,943	-	2,085,410	84,125	207,320	748,172	1,356,630	256,389	10,694,637	476,247	9,856,953	603,892
2009	790,135	1,139,282	704,508	77,510	3,097,061		1,379,806	-	2,181,381	120,774	193,872	810,866	1,281,024	263,216	10,659,629	594,313	11,253,942	579,066
2008	751,744	1,135,955	690,075	86,084	3,255,819		1,651,603	-	2,447,149	93,362	189,498	988,742	1,234,937	185,165	11,058,530	687,483	11,726,013	580,802
2007	699,835	1,008,446	659,180	68,194	3,250,070	*	1,423,822	-	2,150,421	93,826	178,719	319,980	1,154,515	92,055	9,675,241	301,425	9,976,666	528,682
2006	663,835	921,049	624,221	66,590	3,139,846		1,616,476	-	1,616,476	39,130	168,082	582,176	1,063,751	93,429	8,978,585	318,960	9,297,545	489,616
2005	637,733	899,541	586,620	51,894	3,105,346		1,475,295	-	1,475,295	40,109	159,946	566,394	956,129	122,774	8,601,781	258,040	8,859,821	438,791
2004	589,514	850,654	559,410	51,561	3,162,359		1,450,072	-	1,450,072	36,286	156,810	590,249	940,278	148,676	8,535,869	301,500	8,837,369	
2003	582,611	789,974	545,371	58,896	3,177,011		1,316,449	-	1,316,449	30,532	156,023	609,418	805,875	159,120	8,231,280	71,709	8,302,989	
2002	553,030	725,981	525,301	55,449	3,274,817		1,252,917	-	1,252,917	27,903	148,530	667,131	742,003	183,192	8,156,254	195,005	8,351,259	
2001	554,422	684,651	545,879	48,141	3,043,792		1,243,077	-	1,243,077	26,618	139,587	681,112	609,336	195,103	7,771,718	152,500	7,924,218	

* W & S Enterprise Fund was established, refer to Enterprise schedule summary of annual activity, these funds were reallocated not reduced

** Rubbish Enterprise Fund was established, refer to Enterprise schedule summary of annual activity, these funds were reallocated not reduced

Category	Departments/Type of Expense
Other Public Safety	Inspectional Services Emergency Medical
Education	Local School Regional School
DPW	Highway Streets & Snow & Ice Waste Collection/Disposal Street Lighting After 2006 doesn't include W&S, which is reported as part of Enterprise Fund After 2013 doesn't include Rubbish, which is reported as part of Enterprise Fund
Fixed Costs	Wokers Comp Unemployment Court Judgements Health Insurance Other Insurance Retirement
Cultural & Recreation	Recreation Library Historical Comm Parks
Human Services	Veterans Elder Affairs Consumer Affairs Disability

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There are 32 Articles and 15 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. The name shown in the chart below is the name found in parenthesis next to the cited Warrant Article. Once the Board of Selectman vote on the final Warrant no further changes can be made to the Warrant, including grammar, formatting or otherwise.

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**Warrant
For the Annual Town Meeting
April 25, 2015**

TO THE CONSTABLE OF THE TOWN OF NAHANT:

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 25th day of April 2015 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, and one member for an unexpired term of two year, one Constable for a term of one year, two members of the Board of Public Library Trustees for a term of three years, and one member for an unexpired term of two years, two members of the Nahant School Committee for a term of three years, one member of the Nahant Planning Board for a term of 5 years and one member of the Nahant Housing Authority for a term of 5 years.

NO RECOMMENDATION:

The authority to elect Town Officials is vested solely with the voters as specified in Articles I and II of the Town Charter.

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, 2015, in accordance with the provisions of the Massachusetts General Laws, Chapter 44, Section 4 and to issue a note or notes therefore, payable within one year, in accordance with 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 2016, pursuant to Chapter 44, Section 53F.

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 approved by the Board of Selectmen.

ARTICLE 3. (FY15 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.

NO RECOMMENDATION:

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 intends to produce a recommendation prior to the Annual Town Meeting. The Committee will provide specific details, and explain the nature of the transfers and our recommendation(s) in our motion at Town Meeting.

ARTICLE 4. (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 FY2015 snow and ice account or take any other action relative thereto.

NO RECOMMENDATION:

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. Funds required to cover the deficit in this account come from available sources, not anticipated revenue. At the time this book went to print, snow and ice totals have not been finalized.

ARTICLE 5. (Salary & Classification Plan) To see if the Town will vote to amend the Nahant Town By Laws, Article XIII, Section 5, Subsection B, entitled “Chart of Classification and Salaries” for the fiscal year beginning July 1, 2015, or take any other action relative thereto.

RECOMMENDED:

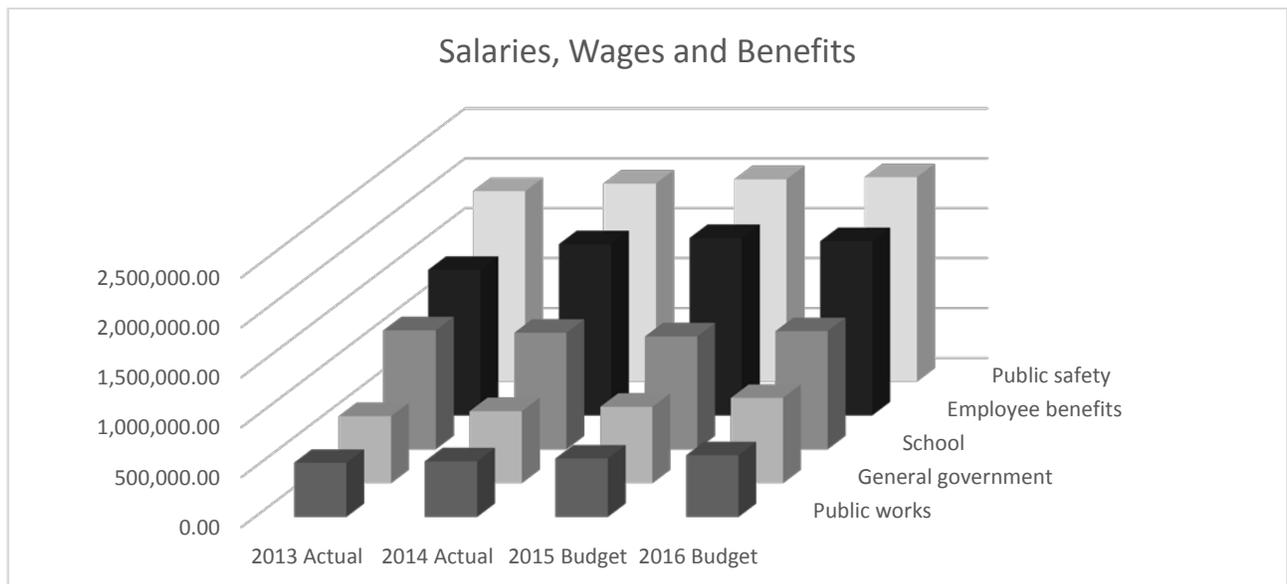
This recommendation discusses the salaries and wages of all non-elected employees across the entire Town, regardless of funding source, manager, or approval mechanism. The Finance Committee believes this comprehensive and comparative presentation helps assure equity across positions which are approved, managed and/or funded by different mechanisms.

Summary

The Finance and Advisory Committee recommends a 2% increase in salaries and wages with some exceptions for specific situations. For example, the new Town Administrator will earn more than a 2% increase over the departing interim Town Administrator’s wages (many thanks to Mark Cullinan for his service!). Also, the Town meeting has no control over individual School Department wages as the school budget is voted as a single amount which includes both wages and all other expenses. You will see the 2% increase in wages reflected in the Omnibus budget wages line items, plus a small additional amount for leap year day.

Salaries and wages are the single largest category of Town discretionary expenses, although the amount of discretion is significantly limited by contractual obligations and basic wage fairness. Salaries, wages and benefits total approximately \$6,450,000 representing a 2.6% increase over last year. Only the salaries and wages portion is truly discretionary. Thus, a 1% change in salaries and wages would change the total Town budget by \$47,000. The table and chart below present a year on year comparison of salaries, wages and benefits.

Function	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Public works	541,568	555,937	584,932	617,471
General government	668,926	718,731	763,250	852,961
School	1,190,252	1,165,542	1,129,023	1,182,793
Public safety	<u>1,907,330</u>	<u>1,985,110</u>	<u>2,025,618</u>	<u>2,048,326</u>
Total salaries and wages	4,308,076	4,425,320	4,502,823	4,701,551
Employee benefits	<u>1,458,367</u>	<u>1,715,547</u>	<u>1,777,740</u>	<u>1,744,528</u>
Total	<u>5,766,443</u>	<u>6,140,867</u>	<u>6,280,563</u>	<u>6,446,079</u>



Challenges and recommendations

Managing salaries and wages across the Town functions is an ongoing challenge requiring balancing cost control with providing good service to the Town all the while maintaining basic wage fairness. Specific challenges include:

- Difficult to enforce Town-wide wage policies because of the many different wage setting, control and funding mechanisms (described below).
- Pressure for wage equality. There is a natural pressure to match the wage increases of the function receiving the greatest increase in any year. For example, if one department receives a 3% increase while others receive a 2% increase, in the subsequent year the other departments will want to catch up, resulting in a lock-step growth in wages.
- No merit-based adjustments. The Town has no merit or performance-based component to wage setting. Typically all employees receive the same percentage based annual increase.

Town management has recently taken several steps towards addressing these challenges and the Committee is hopeful these will result in comprehensive and effective Town wide-policies and procedures governing salaries, wages and related issues. The soon to be completed Department of Revenue management audit will likely contain useful recommendations. Further, the Treasurer/Collector is awaiting the results of a human resources audit. Finally, the new Town Administrator has specific expertise in personnel management and has stated that this will be an area of focus for him.

Wage-setting and funding process

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. We describe the various methods of setting rate of pay below.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 8 (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.	This Article 5
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 6

1. Positions subject to the Classification and Salary Plan Fiscal Year 2016

POSITION	STARTING SALARY RANGE MINIMUM – MAXIMUM (\$)	MAXIMUM SALARY (\$)
<i>Town Administrator</i>	86,726-104,850	131,000
Accountant	71,700-88,000	108,820
Treasurer / Collector	61,300-74,450	87,800
Police Chief	81,000-98,900	124,990
Fire Chief	71,700-88,000	108,820
DPW Superintendent	71,700-88,000	108,820
Assistant Assessor	61,300-74,450	87,800
Assistant Treasurer / Collector	47,400-57,400	67,880
Administrative Assistant	44,150-55,000	64,200
Assistant Accountant	47,400-57,400	67,880
Head Librarian	61,300-74,450	85,750
Information Technology	28,850-55,000	63,150
Clerk/Dispatcher	38,200-46,350	52,120

Position	Salary Range (\$)
Town Engineer	16,000 - 22,300
Children's Librarian	16,500 - 21,900
Animal Control Officer	8,300 - 10,400
Assistant Animal Control Officer	3,000 – 6,600
Council on Aging Coordinator	14,000 – 25,000
Health Inspector	8,000 – 10,100
Assistant Health Inspector	500 – 750
Public Health Nurse	2,500 – 4,000
Public Health Doctor	500 – 750
ADA Coordinator	500 – 750
Inspector of Buildings	9,500 – 15,000
Inspector of Plumbing and Gas	3,500 – 6,000
Inspector of Wiring	3,500 – 6,000
Assistant Inspector of Buildings	4,500 – 5,700
Assistant Inspector of Plumbing and Gas	1,800 – 2,400
Assistant Inspector of Wiring	1,800 – 2,400
Assistant to Inspectors	12,000 – 20,000
Harbormaster	1,100 – 1,450
Wharfinger	1,100 – 1,450
Assistant Harbormaster	400 – 550
Assistant Wharfinger	400 – 550
Board of Registrars, Clerk	1,500 – 2,060
Board of Registrars, Chairperson	200 – 310
Board of Registrars, Member	150 – 210
Veteran's Agent	800 – 3,500
Clerical Assistant/Assessors' Office	12,000 – 20,000

Position	Daily Rate (\$)
School Traffic Guide	30.00
	Hourly Range (\$)
Assistant Librarian	10.00 – 14.50
Clerical, Part Time	10.00 – 14.50
Keeper of the Lockup	10.00 – 14.50
Police Matron	10.00 – 14.50
Public Works Labor, Part Time	10.50 – 14.00
Public Works Labor, Part Time Skilled	12.50 – 15.50
Election Worker	Min wage to 13.00
Library Page	9.00-11.00
Sailing Supervisor	Min wage to 13.50
Sailing Instructor	10.00 – 13.00
Playground Supervisor	10.00 – 13.00
Playground Instructor	Min wage to 13.00

Note: \$9.00 is the current minimum wage requirement.

2. Wage rates established by collective bargaining

The Town is negotiating collective bargaining agreements with three unions, the police, fire and public works unions. The School Committee negotiated collective bargaining agreements with the teacher's union and the Educational Support Professionals. The wage rates set in these contracts are not individually subject to change by the Town Meeting. The current salary provisions of the contracts for FY 15 for all non-school unions are as follows:

<i>Position</i>	Step 1	Step 2	Step 3	Step 4
Department of Public Works				
Laborer	\$ 37,505.71	\$ 39,018.60	\$40,566.69	\$ 42,079.58
Skilled Laborer	42,255.48	43,768.37	45,351.63	46,934.90
<i>Mechanic I</i>	44,963.83	46,461.73	48,081.99	50,435.32
Foreman	47,357.11	48,869.99	50,558.80	52,142.08
General Foreman	59,352.28	61,254.61	63,154.54	65,082.78
<i>Mechanic II</i>	55,446.50	57,109.90	58,823.21	60,587.90

Police Department				
Patrolman / EMT	49,518.00	51,225.41	52,932.79	54,636.67
Sergeant / EMT	60,183.25			
Lieutenant / EMT	66,201.59			

Fire Department				
Fire Fighter	45,829.75	47,410.01	48,990.20	50,567.22
Fire Fighter / EMT –D	49,065.33	50,757.17	52,448.94	54,137.28
Sr. Private FF/EMT B				60,237.42
Lieutenant/EMT-D				60,904.43
Captain / EMT – D				67,671.56

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 2014 was:

Position	Range
Police Officer	\$ 75,707 to \$126,960
Firefighter	78,708 to 119,376
Public Works Employee	41,921 to 93,850

The teacher's salary schedule for FY 16 is as follows:

Step	B	B + 15	M	M + 15	M + 30 CAGS	M + 45 CAGS	M + 60 CAGS
1	43,801	44,984	47,194	48,320	52,038	55,067	57,268
2	46,435	47,628	49,737	51,622	54,677	57,707	60,015
3	49,078	50,268	52,433	54,269	57,320	60,318	62,704
4	51,714	52,911	55,076	56,909	59,958	62,986	65,505
5	54,108	55,552	57,716	59,551	62,594	65,622	68,247
6	57,002	58,188	60,357	62,185	65,241	68,269	70,999
7	59,643	60,831	62,999	64,832	67,878	70,906	73,741
8	62,278	63,472	65,636	67,473	70,520	73,548	76,491
9	64,927	66,108	68,274	70,100	73,103	76,184	79,231
10	67,591	68,751	70,917	72,753	75,804	78,832	81,986

B = Bachelor Degree
 +15 = Fifteen Graduate Credits
 +45 = Forty-Five Graduate Credits
 CAGS=Certificate of Advanced Graduate Study
 M = Masters Degree
 +30 = Thirty Graduate Credits
 +60 = Sixty Graduate Credits

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 2014 was \$ 61,764 to \$ 77,453.

The Educational Support Professionals (ESP) contract covers three-nine employees, depending on the year. Currently there are five employees covered by this union contract for hourly pay range for FY15 and FY16 as follows:

Educational Support Professionals for FY15	Hourly Range (\$)
Education Support Professionals	15.72 – 17.73

Two current employees are paid \$17.39 per hour and three current employees are paid \$17.73 per hour.

Educational Support Professionals for FY16	Hourly Range (\$)
Education Support Professionals	16.03 – 18.08

3. Other agreements

The School Committee has an individual contract with the Superintendent expiring June 30, 2016. The school committee will negotiate the salary with the superintendent prior to July 1 of each year. The current agreement is as follows:

Position	Annual Salary
Johnson School Superintendent	500 PER DAY 2 DAYS WK. 100 DAYS PER YEAR

The Superintendent has contracts for other employees as follows: These agreements expire June 30, 2015 and are as follows for FY15 (with the exception of the Johnson School Principal contract which expires on June 30, 2016.):

Position	Annual Salary
Johnson School Principal	95,835
Administrative Assistant for Business and Finance	40,414
Administrative Secretary	28,707
Before School Program/Food Service Coordinator	8,487
Custodian 1	40,577
Custodian 2	39,229

4. Health Insurance

The Town pays a portion of health insurance for most full-time employees. During fiscal 2016 the Town Administrator expects the Town’s share of annual health insurance premiums to be \$6,832 for individual coverage and \$18,309 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 is required to pay a minimum of 50% by state law.

ARTICLE 6. (Compensation for Elected Positions) To see if the Town will vote to fix the salary and compensation of all elective officers of the Town, as provided by Chapter 41, Section 108, as amended, or take any other action relative thereto.

RECOMMENDED

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

Position	Annual Salary
Selectmen	\$ 1
Constable	50
Assessors	1
Town Clerk	33,043

ARTICLE 7: (Prior Year bills)To see if the Town will authorized the payment of prior Fiscal Year bills, or take any other action relative thereto.

RECOMMENDED:

This Article was presented to the Advisory and Finance Committee to authorize payments as requested by various departments totaling \$3,307.56. The requests were as follows:

Assessor:	Outside Services	\$ 2,603.00
Fire:	Vehicle Repairs	\$ 300.00
School:	Tech/Outside Services	\$ 404.56

ARTICLE 8. (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, 2016, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends that the Town adopt the budget presented in this book immediately following the Warrant and our recommendations.

ARTICLE 9. (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 for the fiscal year ending June 30, 2016, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article. 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	\$408,386.00
Expenses	\$936,287.00
Capital outlay	\$0.00
Debt	\$295,248.00
Emergency reserve (Uncollectible)	\$40,347.00
Subtotal Appropriated in W/S Fund	\$1,680,268.00

ARTICLE 10. (Water/Sewer) To see if the Town will vote to appropriate from retained earnings in water and sewer enterprise fund, \$60,000 for the purchase of pumps and other appurtenant water and sewer equipment.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article. This Article allows the Water/Sewer retained earnings to be used to purchase supplies and equipment for the use of upgrading the water/sewer infrastructure.

ARTICLE 11: (Storm Water bylaw)To see if the Town will vote to adopt a new Storm Water Management Bylaw, Section 12 Storm Water Management (sections 1 through 11). Under the National Pollutant Discharge Elimination System (NPDES) storm water, the purpose of the Bylaw is to prevent or diminish impacts by controlling runoff and preventing soil erosion and sedimentation resulting from site construction and development.

NOT RECOMMENDED:

The Advisory and Finance Committee was provided with a copy of the Storm Water By-Law one day prior to this book going print and felt that the By-Law was not fully vetted. The Advisory and Finance Committee recommends that the Town submit this By-Law again next year with a more comprehensive process including consultation with the both the Planning Board and Conservation Committee.

ARTICLE 12: (Asst. Treasurer/Accountant) To see if the Town will vote to adopt MGL Chapter 41, section 39A and 39C, as it relates to the Assistant Treasurer/Collector and MGL Chapter 41, section 49A, as it relates to the Assistant Town Accountant, or take any other action relative thereto. (note, this would allow the assistant treasurer and accountant to sign warrants in the absence the Treasurer or Accountant)

RECOMMENDED:

This Article is a result of recommendations by the Massachusetts Department of Revenue during the audit by the Division of Technical Services performed earlier this year. The adoption of this statute puts the Town in line with the standard practices relating to backup signing in the offices of the Treasures/Collector and the Town Accountant, with all of the elements of signing oversight remaining intact.

ARTICLE 13: (Retirement Acct) To see if the Town will vote to accept MGL Chapter 40, section 13D, allowing the Town to create a 'retirement compensation account', or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommend Article 13 as a result of review of Chapter 40, Section 13D which states that, Any city, town or district may establish, appropriate or transfer money to a reserve fund for the future payment of accrued liabilities for compensated absences due any employee or full-time officer of the city or town upon the termination of the employee's or full-time officer's employment.

ARTICLE 14: (COA Revolving) To see if the Town will vote to accept MGL. Chapter 44, section 53E, thereby authorizing the Council on Aging to establish a revolving account utilizing revenues from gifts, or take any other action relative thereto.

RECOMMENDED:

This Article is a result of recommendations by the Massachusetts Department of Revenue during the audit by the Division of Technical Services performed earlier this year. The establishment of this revolving account will allow the Council on Aging to collect, maintain, and spend the money that it collects from its members on senior activities and events. This is the standard structure for a revolving account and takes the place of a previously existing special revenue account.

ARTICLE 15. (Professional Services for the Rubbish, Water and Sewer Enterprise Fund) To see if the Town will vote to appropriate a sum not to exceed \$50,000, for professional engineering services related to design and technical assistance for the Compost Area, Water and Sewer. to determine whether this appropriation shall be raised by appropriation from Retained Earnings Account of the Rubbish (\$10,000) Water and Sewer (\$40,000) Enterprise Fund or otherwise; or take any other action relative thereto.

RECOMMENDED:

This article would allow the Town to hire engineers to provide technical support in the operation of the compost area and the water/sewer system.

ARTICLE 16. (Water and Sewer Enterprise Fund) To see if the Town will vote to rescind Article 14 of the 2014 Annual Town Meeting; or take any other action relative thereto.

RECOMMENDED:

A yes vote on this article will allow the Town to close out a prior year's article and free up the remaining funds in that article for other uses.

ARTICLE 17. (Rubbish Enterprise) To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the Rubbish Enterprise for the fiscal year ending June 30, 2016, or take any other action relative thereto.

RECOMMENDED:

This article allows the collection of fees to fund the Rubbish Enterprise Fund. The following will be appropriated for the direct expenses associated with the Rubbish Enterprise Fund.

FY 2016 Expenses:

Salaries	\$ 48,731.00
Expenses	\$361,034.00
Capital Outlay	\$ 0.00
Debt	\$ <u>37,760.00</u>
Subtotal Appropriated in Rubbish Enterprise Fund	\$ <u>447,525.00</u>

The FY 2016 projected rate is \$345 per Household, an increase of \$15 from the existing FY 2015 rate of \$330 per Household. As of the date this report went to press, the Selectmen had not voted or approved the projected Rubbish Enterprise rate of \$345 per household for FY 2016.

ARTICLE 18. (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 2016 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. The total expenditure is not to exceed \$12,000, or take any other action relative thereto.

RECOMMENDED:

This article authorizes the use of a revolving account for Greenlawn Cemetery during FY 2015. 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 19. (Recreation Revolving) To see if the Town will vote to accept MGL Chapter 44, Section 53D, thereby reauthorizing Parks and Recreation revolving accounts for General Recreation, Basketball, Sailing, Tennis, Fourth of July, Tot Lots, Playground Equipment, and Youth Commission or take any other action relative thereto.

RECOMMENDED:

This article authorizes the use of revolving accounts for the several recreation-related programs listed above. Doing so is in line with customary accounting practices and allows the Town to keep track of fees collected and expenses incurred by each program.

ARTICLE 20. (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 other state acts, 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 and repair of roads and sidewalks.

ARTICLE 21. (Paving) To see if the Town will vote to appropriate \$100,000, or any other sum of money, to pave roads and sidewalks throughout town, including the payment of all costs incidental or related thereto, to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

RECOMMENDED:

The Pavement Management program was developed in September 2006 as a comprehensive study of pavement conditions. A vote to approve Article 21 will allow funding for the continuation of the established Pavement Management program in addition to funds received under MGL Chapter 90.

ARTICLE 22. (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 Funds, or take any other action relative thereto.

RECOMMENDED:

As of March 23, 2015, the Stabilization Fund has a balance of \$80,718.

Unfortunately, over the past several years no contributions have been made to the Fund. The Advisory and Finance Committee strongly supports the Stabilization Fund as an important hedge against future expenses and believe it is fiscally prudent to provide for Fund contributions. Accordingly, this year, the Committee recommends the contribution of \$5,000 from Available Funds for Stabilization.

ARTICLE 23. (Compost Area) To see if the Town will vote to raise and appropriate the sum of \$10,000 for the costs associated with the maintaining the compost area, to determine whether this appropriation shall be raised by appropriation from Retained Earnings Account of the Rubbish Enterprise Fund or otherwise; or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article and that the appropriation of \$10,000 be raised from available funds in the Retained Earnings Account of the Rubbish Enterprise Fund.

The requested \$10,000 is to be used for equipment rental to screen compost material, purchase and install vegetation along the bordering vegetative wetlands, and purchase material to establish windrows for the compost area. These are required by the Massachusetts Department of Environmental Protection (DEP) to permit the Town to maintain its license to operate the compost area.

ARTICLE 24 (DPW) To see if the Town will vote to appropriate \$320,000, or any other sum of money, of which \$106,666 is from water sewer available funds and \$213,334.00 from borrowing, to purchase a Dump Trucks and appurtenant fixtures, including the payment of all costs incidental or related thereto, to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

RECOMMENDED:

This article seeks to replace two (2) twenty year old dump trucks and provide supplies for the maintenance of the water/sewer system. The Water/Sewer Enterprise Fund will be paying a portion of the two trucks and the Town is responsible for the rest. Since the trucks are not assigned to one department, the cost is shared by all of the DPW's functions.

ARTICLE 25 (GAS PUMPS) To see if the Town will vote to appropriate \$38,500, or any other sum of money, to purchase a new fuel management system and pumps, to determine whether this appropriation shall be raised by **borrowing** or otherwise; or to take any other action relative thereto.

RECOMMENDED:

This Article allows the acquisition of a new fuel pump system along with new software to enable the Town to record actual fuel usage and properly allocate it among the various town departments who use the fuel.

ARTICLE 26 (MWRA) To see if the Town will vote to raise by borrowing, a sum not to exceed \$134,000 from the Massachusetts Water Resource Authority, to repair and/or replace water distribution lines and appurtenant structures, and in connection therewith, to enter into a loan agreement and/or security agreement with the MWRA relative to such loan, or take any other action relative thereto.

RECOMMENDED:

This article would allow the Town to borrow up to one hundred thirty four thousand dollars (\$134,000) from the MWRA at zero percent interest. The loan can only be used on the water delivery system and not on any other related items.

ARTICLE 27 (Water and Sewer Emergency Fund) To see if the Town will vote a sum not to exceed \$120,000 for emergency repairs to the Town's water distribution and sewer collection systems and to determine whether this appropriation shall be raised by appropriation from Retained Earnings Account of the water and sewer Enterprise Fund or otherwise; or take any other action relative thereto.

RECOMMENDED:

This article authorizes the Town to use up to one hundred twenty thousand dollars (\$120,000) from the Water/Sewer Enterprise Fund for emergency repairs of the water/sewer. Without this authorization the Town can't use available Enterprise Funds and would be forced to apply for short term loans.

ARTICLE 28. (Community Preservation) To see whether the Town shall vote 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 as requested by the Community Preservation Committee.

- A. To recommend the Town appropriate for the payment of debt service of principal and owing on the \$625,000.00 Town Wharf Bonding authorized by the 2008 Annual Town Meeting (Article 11F), the sum of \$71,563.00 from Fiscal Year 2016 Community Preservation Fund revenues;
- B. To recommend the Town set aside \$27,060.00 from Fiscal Year 2016 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Community Housing Account for later appropriation.
- C. To recommend the Town set aside \$27,060.00 from Fiscal Year 2016 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Open Space Account for later appropriation.
- D. To recommend \$5,000 be appropriated from Fiscal Year 2016 Community Preservation Fund revenues for administrative and operating expenses of the Community Preservation Committee.
- E. To recommend the Town appropriate \$25,000 for engineering services related to replacing the boat slip and appurtenant seawall structure(s) at the Town Wharf; as applied for by the Town.
- F. To recommend the Town appropriate \$15,000 for professional services to complete an architectural building program for the Nahant Fire Department building

- G. To recommend the Town vote to appropriate \$16,500 to purchase software to store and maintain historical burial records for the Greenlawn Cemetery as applied for by the Town
- H. To recommend the Town appropriate \$15,000 for the repair, restoration and painting of the flag pole located at the Town Hall; as applied for by the Town
- I. To recommend the Town appropriate \$20,000 for electrical and lighting upgrades to the Ellingwood Chapel as applied for by the Greenlawn Cemetery Committee
- J. To recommend the Town appropriate \$20,000 to purchase and install a second platform tennis court adjacent to the existing platform court located at the Nahant Country Club tennis facility, as applied for by the Nahant Country Club.
- K. To recommend the Town Appropriate \$20,000 for architectural programming and design for the Nahant Public Library, as applied for by the Library Board of Trustees
- L. To recommend the Town appropriate \$120,000 for the Nahant Life Saving Station renovation, as applied for by the Nahant Preservation Trust.
- M. To recommend the Town appropriate \$28,373.00 from the Community Preservation General Reserves to fund the second year of a five year project to preserve and digitize the town's records. The total five-year cost is projected to be approximately \$130,000 as applied for by the Town Clerk on behalf of the Town.
- N. To recommend the Town appropriate \$5,000 for the Cross Referencing of permits, as applied for by the Nahant Planning Board.
- O. To recommend the Town set aside from Fiscal Year 2016 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.

NO RECOMMENDATION:

Historically the Advisory and Finance Committee has recommended the Community Preservation Committee's Warrant Article. In our hearing with the Community Preservation Committee it became clear that they were recommending all projects that meet the Community Preservation Act's requirements without making determinations on the feasibility or scope of the project. As the number of projects and size of projects vetted by the Community Preservation Committee has grown the Advisory and Finance Committee feels that the voters of the town should make the determination of which projects should be initiated and funded.

The Advisory and Finance Committee believes that the expenditures from the CPC funds will best be spent on projects that benefit all of the Town's citizens and on qualified Town driven projects that are part of a Town wide capital improvement plan. Such a plan should maximize the use of CPC funds on single and multi-year projects that have been appropriately prioritized.

The Advisory and Finance Committee expresses a sentiment that there should be balance between using the funds "because they are there" and imprudently collecting the taxpayer's money and setting it aside for years at a time for opportunistic use in the future. The Advisory and Finance Committee also expresses concern that CPC often requires that recipient funds be spent on studies and consulting projects which can delay, drive up costs and prevent projects from being initiated. Although, there are situations where studies and consulting projects are prudent the Advisory and Finance Committee would recommend the CPC use that mechanism only on projects that highly technical and have a very high probability of obtaining funding to complete what the studies might reveal.

ARTICLE 29 (Continue Committees) To see if the Town will vote to continue the standing committees to June 30, 2016: Community Preservation Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Tennis Committee, Town Owned Land Study Committee, Military Housing Design and Development Committee, Nahant Alternative Energy Committee, Golf Course Management Advisory Committee, and to reconstitute the Open Space Management and Land Acquisition Committee as the Open Space and Recreation Plan Committee, with five members, jointly appointed to one year terms by the Moderator and the Board of Selectmen, and to have goals and objectives as delineated in the State Executive Office of Environmental Affairs website for such municipal committees, 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.

ARTICLE 30: (Senior Abatement) To see if the Town will vote to approve a modification to the current Senior Work- Off abatement program by (1) increasing the maximum amount of the reduction of the real property tax bill to \$1,000, and (2) allowing an approved representative, for persons physically unable to provide the volunteer work off services in exchange for this exemption, as petitioned by the Board of Assessors.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article which in accordance with the provisions of the General Laws, Chapter 59, Section 5K, increases the maximum credit for services performed from the existing \$750 abatement maximum for senior services performed in conjunction with the senior work-off abatement program to \$1,000. Further, passage of this Article will permit or allow an approved representative to perform required services for eligible persons physically unable to provide such services. The Board of Assessors fully supports passage of this Article.

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ARTICLE 31: (Winter Parking Ban) To see if the Town will vote to approve a petition submitted by registered voters that reads

“We the undersigned are petitioning for the removal of the Nahant Winter Parking Ban. This is an obsolete order from the Town. There are now several ways to clear the street during a snow storm. There is the reverse 911 and the Snow Emergency which is broadcast on the news channels and radio. These are both ways of clearing the street of cars – both day and night. The winter parking ban is now a nuisance to neighborhoods with working people and students who must juggle cars evening and mornings. This seems unnecessary when the weather is clear and any storm are now forecasted long in advance.”, or take any other action relative thereto, as petitioned by 15 registered voters certified by the Town Clerk.

STATEMENT IN OPPOSITION FROM ROBERT DWYER CHIEF OF POLICE

I oppose the change to our current winter no parking ban. After some research a majority of the towns around us have a more restrictive winter no parking ban than we currently enforce. Winter storms can be trying for all us, however from a public safety prospective our goal is to keep all our streets open to emergency and non-emergency traffic and work to return our streets to safe conditions as quickly as possible. The removal of the winter parking ban will interrupt this smooth process, and create an additional work load for our police officers, who without a doubt will be pressed into issuing parking tickets, and towing vehicles for impeding snow removal. I apologize for the inconvenience to some, but from a public safety stand point the winter parking ban must stay in effect.

Thank you for your support,
Robert C. Dwyer
Chief of Police
Nahant Police Department
198 Nahant Road
Nahant, MA 01908

STATEMENT IN OPPOSITION FROM TIMOTHY LOWE GENERAL FORMAN DPW

The D.P.W. opposes any changes to the Towns current Winter Parking Ban. The Ban ensures us and has proven there will be no cars on roadways between these hours during major snow events.

More often than not the D.P.W is dispatched to only treat roads without the need to plow whether it be during or outside the restricted hours. We have encountered many difficulties with **legally** parked cars on the streets outside the Parking Ban hours when treating roads during minor snow events. However most residents will remove their vehicle when asked. This may not be the case in the late night hours when most are asleep leaving residents vulnerable to fines or worst case scenario being towed.

It doesn't take much snow to make narrow roads narrower forcing parked cars closer to the center line of the street making most roads impassable for Fire and Police Apparatus causing longer response times during emergencies.

I urge all Residents to keep the Parking Ban as is.

Thank you,
Tim Lowe
General Forman D.P.W.

STATEMENT IN OPPOSITION FROM THE NAHANT FIRE DEPARTMENT

The Nahant Fire Department opposes an abolishment of the Nahant winter parking ban. The winter parking ban is a necessary inconvenience. While we hope this past winter was an anomaly it certainly demonstrated the necessity for the winter parking ban. One single vehicle can completely obstruct emergency vehicle access to a street or neighborhood. We are willing to engage in a conversation about alternative solutions in areas where the winter parking ban creates a hardship but assert that eliminating the ban altogether is not a feasible solution.

NOT RECOMMENDED:

The Advisory and Finance Committee, after communication with local Officials and Public Safety representatives to discuss Article 13 and the existing Winter Parking Ban Policy, is of the opinion that the Nahant Winter Parking Ban is a necessary Nahant Public Safety Policy which should remain in force.

ARTICLE 32 (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, Tennis Committee, Charles Kelley Scholarship Program, Veterans Memorial Committee, Nahant Community Garden, Nahant Public Library, Youth Commission, Nahant Public Safety Departments, Department of Public Works, Memorial Day Committee, 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.

FY 2016 Omnibus Budget Appropriations and Projected Revenues

In the following pages prior to the Appendices, you'll find the fiscal year 2016 Omnibus Budget Appropriations and fiscal year 2016 Projected Revenues as recommended by the Advisory and Finance Committee. Any recommended changes that may be identified between now and April 25th will be noted at Town Meeting.

Town of Nahant
Fiscal Year 2016 Projected Revenues

LINE #	GENERAL FUNDS	2013 ACTUAL REVENUES	2014 ACTUAL REVENUES	2015 ESTIMATED REVENUES	2016 ESTIMATED REVENUES	% Change From FY15
1	Personal Property Taxes	202,398	209,226	214,301	215,000	0.33%
2	Personal Property Tax Refund	(14,495)	(294)	(300)	(308)	2.67%
3	Real Estate Taxes	7,591,386	7,730,501	7,926,175	8,333,467	5.14%
4	Real Estate Tax Refund	<u>(35,557)</u>	<u>(6,774)</u>	<u>(30,000)</u>	<u>(30,750)</u>	2.50%
5	<i>Maximum Levy Limit</i>	<i>7,743,732</i>	<i>7,932,659</i>	<i>8,110,176</i>	<i>8,517,409</i>	5.02%
6	Overlay Reserve	0	0	0	(175,000)	-100.00%
7	Utility Liens Redeemed	0	0	0	0	0.00%
8	Tax Title Collected	22,442	35,947	0	0	0.00%
9	R/E Deferrals	0	0	0	0	0.00%
10	Motor Vehicle Excises	487,203	544,069	502,549	530,000	5.46%
11	Motor Vehicle Excise Refund	(14,957)	(11,196)	(15,000)	(15,375)	2.50%
12	Boat Excise Taxes	5,353	5,720	5,342	5,476	2.51%
13	Boat Excise Refund	(311)	(218)	(300)	(308)	2.67%
14	Interest on Taxes/Excises	23,455	24,930	24,275	24,882	2.50%
15	Penalty - Demand Payments	3,924	3,491	3,100	3,178	2.52%
16	Payment In Lieu of Taxes	1,558	1,559	1,545	1,584	2.52%
17	Rubbish/Recycling Fees	5,642	2,136	0	0	0.00%
18	Ambulance Fees	76,312	74,915	74,500	76,363	2.50%
19	Other Charges For Services	7,047	6,260	6,250	6,406	2.50%
20	Fees	46,810	32,941	32,500	33,313	2.50%
21	Cemetery Fees	8,550	12,380	8,550	8,764	2.50%
22	Rentals	203,218	201,862	190,000	195,000	2.63%
23	Military Housing Rentals	184,253	188,322	155,693	175,000	12.40%
24	Alcoholic Beverage Licenses	8,565	8,205	8,200	8,200	0.00%
25	Other Licenses	9,932	11,110	10,500	10,763	2.50%
26	Permits	107,301	101,495	45,903	75,000	63.39%

**Town of Nahant
Fiscal Year 2016 Projected Revenues**

LINE #	GENERAL FUNDS	2013 ACTUAL REVENUES	2014 ACTUAL REVENUES	2015 ESTIMATED REVENUES	2016 ESTIMATED REVENUES	% Change From FY15
27	Beach Stickers	65	60	0	0	0.00%
28	State Reimbursement - Taxes	30,946	15,088	30,946	29,639	-4.22%
29	State Education Dist/Reimb	454,021	462,021	477,893	483,533	1.18%
30	Charter School Reimbursement	30,388	16,822	4,465	6,554	46.79%
31	State General Dist/Reimb	328,826	348,649	349,010	369,313	5.82%
32	State Other Revenues	0	5,814	0	0	0.00%
33	Fines & Forfeits	46,279	43,887	40,480	41,492	2.50%
34	Sale of Inventory	0	4,309	0	0	0.00%
35	Earnings on Investments	927	1,263	900	920	2.22%
36	Other Miscellaneous Revenue	10,712	29,505	13,000	0	0.00%
37	Interfund Transfer In	186,431	179,339	184,720	200,095	8.32%
38	TOTAL GENERAL FUNDS	10,018,624	10,283,344	10,265,197	10,612,201	3.38%

Estimated Admin Appropriations				11,176,369
Overlay Surplus-Omnibus				(8,350)
Free Cash-Omnibus				(555,818)
Variance				0

AVAILABLE SOURCES - GENERAL FUND (3/31/15)

			Available	
Overlay Surplus	91,658	(8,350)	83,308	Snow & Ice, etc.
Free Cash, certified FY14	590,818	(555,818)	35,000	FY15 Transfers/Stabilization

TOTAL ESTIMATED	682,476	(564,168)	118,308	
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REVOLVING FUNDS	BEGINNING BALANCE	FY14 REVENUES	FY14 EXPENSES	06/30/14 Balance
Police Details	0.00	180,526.75	180,526.75	0.00
Fire Details	0.00	3,412.20	3,412.20	0.00
Gun Permits	0.00	3,012.50	2,712.50	300.00
Warrant Fees	0.00	3,095.00	3,065.00	30.00
Cemetery Revolving Fund	8,430.00	3,570.00	11,188.05	811.95
Memorial Benches Revolving Fund	513.59	10,137.00	5,907.00	4,743.59
Council on Aging Revolving Fund	1,585.37	6,025.00	5,527.53	2,082.84
School Student Activity Revolving	2,844.38	7.12	0.00	2,851.50
School Student Activity Principal	3,420.55	1,004.16	1,609.17	2,815.54
School Lunch	0.00	16,213.80	13,743.20	2,470.60
School Extended Day Care	3,937.29	72,613.72	73,494.09	3,056.92
Preschool	35,912.58	118,165.88	107,321.39	46,757.07
Recreation Sailing Revolving Funds	6,206.98	59,565.00	28,410.52	37,361.46
Recreation Revolving Fund	14,737.69	8,520.00	8,720.82	14,536.87
Recreation Tennis	183.00	0.00	160.83	22.17
Recreation 4th of July	6,415.00	21,456.00	14,856.00	13,015.00
Recreation Youth Commission	90.61	710.75	490.00	311.36
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

Town of Nahant
Fiscal Year 2016 Projected Revenues

LINE #	GENERAL FUNDS	2013 ACTUAL REVENUES	2014 ACTUAL REVENUES	2015 ESTIMATED REVENUES	2016 ESTIMATED REVENUES	% Change From FY15
	Tennis (town appropriations)	0.00	0.00	0.00	0.00	
	TOTAL	84,625.08	514,729.88	467,840.05	131,514.91	
	Rubbish Enterprise Fund					
39	Rubbish/Recycling Fees	387,570	415,086	424,410	447,325	5.40%
40	Utility Liens	0	7,201	0	0	0.00%
41	Earnings on Investments	0	203	0	200	100.00%
42	Other Charges for Services	0	2,010	0	0	0.00%
43	Total Rubbish Enterprise Fund	387,570	424,500 #	424,410 #	447,525	5.45%
	From Reserves			15,040		
				439,450		
	W/S Enterprise Fund					
44	Water Usage Charges	658,090	771,231	761,837	787,642	3.39%
45	Sewer Usage Charges	804,570	753,347	841,750	796,873	-5.33%
46	Water Meters	2,100	1,575	0	0	
47	Tax Title	349	1,361	0	0	
48	Utility Liens	48,516	49,172	0	0	
49	Earnings on Investment	1,753	611	0	600	
50	W/S Misc	0	0	0	0	
51	Other Charges for Services	3,650	425	0	0	
52	Penalties & Interest	9,380	11,357	0	0	
53	Transfers-In Debt Shift	321,832	320,711	287,052	295,248	2.86%
54	Total W/S Enterprise Fund	1,850,240	1,909,790	1,890,639	1,880,363	-0.54%
	From Reserves			32,719		
				1,923,358	1,880,363	
	Water & Sewer Ent. Fund Balance		435,863			
	Article #15 Professional Services		(40,000)			
	Article #10 Pumps-W/S Equipment		(60,000)			
	Article #27 W/S Emergency Repairs-Capital		(120,000)			
	Article #24 W/S Dump Truck 2/3-of 1 truck		(106,666)			
	Article #16 Rescind #14 4/14 Underground Storage Tanks		26,000			
	Water & Sewer Ent. Fund Balance		135,197			
	Rubbish Enterprise Fund Balance		36,209			
	Article #15 Professional Services		(10,000)			
	Article #23 Compost Site		(10,000)			
	Rubbish Enterprise Fund Balance		16,209			

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
General Government					
<u>Moderator</u>					
1	0	0	60	60	0.00%
<u>Selectmen</u>					
2	1	0	2	3	50.00%
3	50,053	44,701	54,273	52,200	-3.82%
<u>Town Administrator</u>					
4	158,439	145,148	151,397	205,016	35.42%
5	9,230	9,507	9,650	9,843	2.00%
6	3,000	3,090	3,136	3,199	2.01%
7	245	500	500	500	0.00%
8	0	0	500	500	0.00%
9	500	500	500	500	0.00%
10	3,902	6,468	7,930	9,025	13.81%
11	2,500	0	2,500	2,900	16.00%
<u>Finance Committee</u>					
12	4,912	7,152	7,152	10,000	39.82%
<u>Town Accountant</u>					
13	97,698	158,707	161,181	165,052	2.40%
14	13,525	6,547	9,260	9,660	4.32%
<u>Assessors</u>					
15	137,343	140,287	140,261	140,041	-0.16%
<u>Treasurer/Collector</u>					
16	118,100	122,268	124,142	127,147	2.42%
17	42,621	37,204	42,750	62,950	47.25%
<u>Town Counsel</u>					
18	35,000	35,000	35,000	35,000	0.00%
<u>Town Hall</u>					
19	14,181	21,492	22,400	26,716	19.27%
20	42,166	50,455	47,741	50,191	5.13%
21	3,000	1,106	3,605	3,605	0.00%
<u>Data Processing</u>					
22	107,850	121,532	128,025	133,525	4.30%
<u>Town Clerk</u>					
23	31,074	32,815	33,337	34,153	2.45%
24	4,700	5,885	7,868	8,023	1.97%
<u>Election/Registration</u>					
25	4,603	2,060	4,000	4,120	3.00%
26	7,505	5,646	8,684	8,880	2.26%
27	0	0	0	0	0.00%
<u>Conservation Commission</u>					
28	538	0	550	550	0.00%
<u>Planning Board</u>					
29	27	577	2,000	577	-71.15%
30	0	161	250	250	0.00%
<u>Zoning/Board of Appeals</u>					
31	1,807	1,452	2,750	2,750	0.00%
Total General Government					
	894,520	960,260	1,011,404	1,106,936	9.45%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
Public Safety					
<u>Police Department</u>					
32	1,086,615	1,131,837	1,162,991	1,186,436	2.02%
33	153,098	145,790	155,056	160,517	3.52%
34	31,500	34,998	0	36,000	100.00%
35	0	0	0	0	
36	1,271,213	1,312,625	1,318,047	1,382,953	4.92%
<u>Fire Department</u>					
37	820,715	853,273	862,627	861,890	-0.09%
38	105,516	109,147	108,450	114,601	5.67%
39	4,694	11,989	6,000	15,000	150.00%
40	930,925	974,409	977,077	991,491	1.48%
	2,202,138	2,287,034	2,295,124	2,374,444	3.46%
Other Public Safety					
<u>Inspectional Services Department</u>					
41	13,271	13,888	14,150	14,785	4.49%
<u>Building Inspection</u>					
42	9,785	10,079	10,230	10,435	2.00%
43	4,775	4,918	4,992	5,092	2.00%
44				960	100.00%
45	3,633	2,413	5,319	5,319	0.00%
<u>Plumbing/Gas Inspection</u>					
46	3,605	3,713	3,769	3,844	1.99%
47	1,860	1,916	1,945	1,984	2.01%
48				960	100.00%
49	624	623	1,216	1,216	0.00%
<u>Wiring Inspection</u>					
50	3,605	3,713	3,769	3,844	1.99%
51	1,860	1,916	1,945	1,984	2.01%
52				960	100.00%
53	927	796	2,121	2,121	0.00%
<u>Civil Defense</u>					
54	500	5,680	5,765	5,880	1.99%
55	2,921	2,892	3,000	3,000	0.00%
<u>Animal Control</u>					
56	8,550	8,807	8,940	9,118	1.99%
57	2,921	5,550	3,800	3,800	0.00%
<u>Parking Clerk</u>					
58	5,226	2,993	6,148	14,275	132.19%
<u>Harbormaster</u>					
59	1,235	1,272	1,291	1,317	2.01%
60	1,650	1,700	1,726	1,761	2.03%
61	6,436	7,288	7,663	7,663	0.00%
<u>Wharfinger</u>					
62	1,235	1,272	1,291	1,317	2.01%
63	415	427	434	443	2.07%
64	524	625	1,752	1,752	0.00%
65	0	0	0	0	0.00%
<u>Ocean Rescue</u>					
66	6,500	5,000	5,113	5,267	3.01%
67	2,322	3,907	4,350	3,580	-17.70%
	84,380	91,388	100,729	112,677	11.86%
	2,286,518	2,378,422	2,395,853	2,487,121	3.81%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
Education System					
School Department					
68	335,086	290,562	366,797	366,797	0.00%
69	1,238,769	1,217,892	1,336,046	1,295,780	-3.01%
70	1,398,967	1,495,998	1,424,482	1,453,470	2.03%
71	68,719	58,484	57,724	63,266	9.60%
72	<u>3,041,541</u>	<u>3,062,936</u>	<u>3,185,049</u>	<u>3,179,313</u>	-0.18%
Transportation					
73	138,772	141,448	144,148	147,048	2.01%
74	106,364	97,980	119,728	140,853	17.64%
75	<u>245,136</u>	<u>239,428</u>	<u>263,876</u>	<u>287,901</u>	9.10%
76	502,787	490,593	495,552	479,360	-3.27%
Assessments					
77	0	6,185	10,296	0	-100.00%
78	0	12,553	0	0	0.00%
79	114,679	89,058	108,748	108,748	0.00%
80	<u>114,679</u>	<u>107,796</u>	<u>119,044</u>	<u>108,748</u>	-8.65%
Total Education System					
	3,904,143	3,900,753	4,063,521	4,055,322	-0.20%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #		FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
Public Works Department						
<u>Public Works Operations</u>						
81	Salaries/Wages	6,191	6,377	6,473	6,500	0.42%
82	General Expenses	1,095	1,011	1,410	2,290	62.41%
83	Capital- DPW Building		10,900	0	0	0.00%
	Total Public Works Operations	7,286	18,288	7,883	8,790	11.51%
<u>Highways/Streets/Parks/Beaches</u>						
84	Salaries/Wages	78,590	92,567	105,527	118,009	11.83%
85	General Expenses	123,053	140,810	147,392	151,807	3.00%
	Total Highways/Streets/B/P	201,643	233,378	252,919	269,816	6.68%
86	Snow & Ice Services	62,213	72,321	20,000	20,000	0.00%
87	Emergency Services	45,396	0	0	0	0.00%
88	Waste Collection/Disposal	0	0	0	0	0.00%
<u>Beaches & Parks</u>						
89	Salaries/Wages	50,862	50,110	50,560	51,536	1.93%
90	General Expenses	14,133	15,823	14,620	15,250	4.31%
91	Capital Outlay-Small Equipment	3,996	5,000	5,000	5,000	0.00%
	Total Beaches & Parks	68,991	70,933	70,180	71,786	2.29%
<u>Cemetery</u>						
92	Salaries/Wages	24,134	24,922	27,233	25,691	-5.66%
93	General Expenses	5,707	6,540	7,975	6,934	-13.05%
94	Capital Outlay-Small Equipment	1,914	0	0	0	0.00%
95	Total Cemetery	31,755	31,462	35,208	32,625	-7.34%
<u>Overhead Operations</u>						
96	General Expenses	8,768	8,807	9,405	10,100	7.39%
97	Capital Outlay-Phone Equipment	8,404	8,487	9,000	9,000	0.00%
98	Public Works - Debt Service	0	0	10,890	43,844	302.61%
	Total Overhead Operations	17,172	17,294	29,295	62,944	114.86%
Total Public Works Department		434,455	443,676	415,485	465,961	12.15%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
Culture/Recreation					
<u>Library</u>					
99	192,402	189,840	206,290	210,404	1.99%
<u>Recreation -General</u>					
100	3,090	3,090	3,090	3,090	0.00%
<u>Recreation-Sailing</u>					
101	3,605	3,605	3,605	3,605	0.00%
<u>Recreation-Tennis</u>					
102	2,880	0	2,880	2,880	0.00%
<u>Council on Aging</u>					
103	23,913	23,925	35,140	38,360	9.16%
104	17,136	18,861	15,603	15,528	-0.48%
<u>Veteran's Agent</u>					
105	1,500	2,000	3,000	5,000	66.67%
106	29,061	21,068	24,405	52,580	115.45%
<u>Historical Commission</u>					
107	0	0	0	0	0.00%
<u>Memorial Day Committee</u>					
108	5,986	6,133	6,200	7,000	12.90%
<u>Fourth of July Committee</u>					
109	2,098	1,894	2,215	2,215	0.00%
<u>Beautification Committee</u>					
110	2,060	2,060	2,122	2,122	0.00%
<u>Personnel Committee</u>					
111	0	0	0	0	0.00%
<u>Military Housing</u>					
112	42,916	47,720	51,500	51,500	0.00%
Total Culture/Recreation					
	326,647	320,196	356,050	394,284	10.74%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
General Debt Service					
113 Debt Service	27,012	21,108	181,234	250,836	38.40%
114 Military Housing Debt Service	27,912	14,306	30,000	30,000	0.00%
Total Debt Service	54,924	35,414	211,234	280,836	32.95%
Total Operation Cost	7,901,207	8,038,721	8,453,547	8,790,460	3.99%
Intergovernmental					
Cherry Sheet					
115 State Assessments	85,741	87,517	88,022	90,664	3.00%
116 County Assessments	0	0	0	0	0.00%
* See School Section for School Assessment					
Total Intergovernmental	85,741	87,517	88,022	90,664	3.00%
Other Expenses					
117 Pension/Annuity Expenses	0	0	0	0	0.00%
118 Essex County Retirement Expenses	524,704	554,064	621,780	674,562	8.49%
119 Unemployment Compensation	8,709	696	24,815	25,560	3.00%
120 Health Insurance	729,733	714,030	860,760	842,000	-2.18%
121 Life Insurance	1,526	1,542	1,676	1,726	2.98%
122 Medicare Expenses	62,396	65,385	71,000	73,130	3.00%
123 Insurance Committee Expenses	208,409	224,882	241,255	251,516	4.25%
124 Retirement Account	0	0	20,000	5,000	-75.00%
Total Other Expenses	1,535,477	1,560,599	1,841,286	1,873,494	1.75%
Total Before Reserve Fund and Articles	9,522,425	9,686,836	10,382,855	10,754,618	3.58%
125 Reserve Funds Appropriation	0	0	134,271	126,503	-5.79%
Total General Funds	9,522,425	9,686,836	10,517,126	10,881,121	3.46%

**Town of Nahant
Article 8 - Omnibus Budget
Appropriations**

Line #	FY13 Actual Expenses	FY14 Actual Expenses	FY15 Budgeted Budget	FY16 Recommended Budget	% Change from FY15
Interfund Transfers-Out					
126	Transfer to Wharf Insurance Special Reven	15,000			
127	Transfer to W/S Enterprise Fund Debt Shift	321,832	320,711	287,052	2.86%
128	Debt Paydown-Paving	35,000	75,000		
129	Debt Paydown-Fire Radios/Breathing Appa	19,000	29,000		
130	Debt Paydown-Bear Pond Dredging	25,000	50,000		
131	Debt Paydown-Fire Truck Matching Grant		6,000		
132	OPEB Stabilization Fund from Available Funds		1		
133	Short Beach Rope & Fence from Available Funds		4,000		
Total Interfund Transfers Out		415,832	484,712	287,052	2.86%
TOTAL APPROPRIATIONS		9,938,257	10,171,548	10,804,178	3.44%

Estimated FY16 Revenue	10,612,201
Funded from Overlay Surplus	8,350
Funded from Free Cash	555,818
Total Surplus or (Shortage)	<u><u>0</u></u>

APPENDIX 1

One Time 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-General Fund	
Available Article Transfers	101,449
FEMA/MEMA	89,551
Available Free Cash	590,818
Overlay Surplus	91,658
Total Available Sources	873,476
Uses of Sources-General Fund	
FY 15 Transfers (Art 3 ATM 4/15) Council on Aging Van (Town's Share)	15,000
FY 15 Transfers (Art 3 ATM 4/15) Retirement Account	15,000
FY 15 Transfers (Art 3 ATM 4/15) Town Administrator's Salary	25,000
FY 15 Snow & Ice (Art 4 ATM 4/15)	206,000
FY 15 Transfers (Art 3 ATM 4/15) School Transportation	10,000
FY 15 Transfers (Art 3 ATM 4/15) Reserve Fund	35,000
Prior Fiscal Year Bills (Art 7 ATM 4/15)	3,308
FY 16 (Art 8 ATM 4/15) - Police Capital (Cruiser)	36,000
FY 16 (Art 8 ATM 4/15) - Fire Capital (Ambulance)	10,000
FY 16 (Art 8 ATM 4/15) - Fire Capital (Building)	5,000
FY 16 (Art 8 ATM 4/15) - DPW Beaches & Parks Capital (Equipment)	5,000
FY 16 (Art 8 ATM 4/15) - DPW Overhead Capital (Equipment)	9,000
FY 16 (Art 8 ATM 4/15) - Veterans' Services (Veterans' Benefits)	37,500
FY 16 (Art 8 ATM 4/15) - Retirement Account	5,000
FY 16 (Art 8 ATM 4/15) - Debt Payments	233,350
FY 16 (Art 8 ATM 4/15) - School Budget	218,318
FY 16 (Art 22 ATM 4/15) - Stabilization Fund	5,000
Total Uses of Sources	873,476
Balance Remaining-General Fund	
	0

Current Available Sources-W/S Enterprise Fund	
Available Retained Earnings	435,863
Total Available Sources	435,863
Uses of Sources-W/S Enterprise Fund	
FY 15 (Art 10 ATM 4/15) - Water/Sewer Equipment	60,000
FY 15 (Art 15 ATM 4/15) - Utility Professional Servies	40,000
FY 15 (Art 16 ATM 4/15) - Rescind Underground Storage (Art 14 4/14)	(26,000)
FY 15 (Art 24 ATM 4/15) - Water/Sewer Dump Truck 2/3 of 1 Truck	106,666
FY 15 (Art 27 ATM 4/15) - Water/Sewer Repairs (Capital Account)	120,000
Total Uses of Sources	300,666
Balance Remaining-W/S Enterprise Fund	
	135,197

Current Available Sources-Rubbish Enterprise Fund	
Available Retained Earnings	36,209
Total Available Sources	36,209
Uses of Sources-Rubbish Enterprise Fund	
FY 15 (Art 15 ATM 4/15) - Utility Professional Servies	10,000
FY 15 (Art 23 ATM 4/15) - Compost Site	10,000
Total Uses of Sources	20,000
Balance Remaining-Rubbish Enterprise Fund	
	16,209

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

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Operating Budgets	11,181,369	11,257,298	11,317,269	11,553,046	11,708,808
Revenue Projections	10,612,201	10,829,117	11,036,188	11,276,411	11,537,810
Use of Available Funds (Overlay&Free Cash)	569,168	428,181	281,081	276,635	170,998
Capital Reserve (Shortage)	0	0	0	0	0

Capital Budgets Vs Capital Revenue Projections

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Capital Budgets	818,314	2,007,336	818,336	878,436	606,000
Less: Capital through General Fund	(6,505)	(36,000)	(37,000)	(37,000)	(38,000)
Cost of Capital Budgets	811,809	1,971,336	781,336	841,436	568,000
Revenue Projections/Grants/Loans	140,102	90,000	90,000	90,000	90,000
Estimated Capital Reserve (See Above)	0	0	0	0	0
CPA Funding	239,873	350,000	115,000	35,000	35,000
Borrowings	351,834	0	0	0	0
Capital Using Other Sources	80,000	78,436	75,000	75,000	75,000
Surplus/(Shortage)	0	(1,452,900)	(501,336)	(641,436)	(368,000)
Total Operating and Capital Shortage	0	(1,452,900)	(501,336)	(641,436)	(368,000)

Water/Sewer Enterprise Fund

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Operating Budgets	1,880,363	1,895,893	1,895,644	1,921,738	1,963,577
Revenue Projections	1,880,363	1,895,893	1,895,644	1,921,738	1,963,577
Use of Available Funds (To Level Rates)	0	0	0	0	0
Capital Reserve (Shortage)	0	0	0	0	0

W/S Enterprise Fund Capital Budgets Vs Capital Revenue Projections

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Capital Budgets	460,666	470,000	545,000	342,000	404,000
Less: Capital through W/S Rates	0	0	0	0	0
Cost of Capital Budgets	460,666	470,000	545,000	342,000	404,000
Use of Available Funds (Retained W/S Fund Ba	326,666	470,000	545,000	342,000	270,000
Borrowings	134,000	0	0	0	134,000
Surplus/(Shortage)	0	0	0	0	0
Total W/S Enterprise Operating and Capital	0	0	0	0	0

Rubbish Enterprise Fund

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Operating Budgets	447,525	440,458	452,160	464,241	461,194
Revenue Projections	447,525	440,458	452,160	464,241	461,194
Use of Available Funds (Retained Rubbish Fun	0	0	0	0	0
Surplus/(Shortage)	0	0	0	0	0

Rubbish Enterprise Fund Capital Budgets Vs Capital Revenue Projections

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Capital Budgets	20,000	10,000	10,000	10,000	10,000
Use of Available Funds	20,000	10,000	10,000	10,000	10,000
Borrowings	0	0	0	0	0
Surplus/(Shortage)	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 2020.

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.

<i>Town of Nahant</i> PROJECTED REVENUES <i>2.5% Increases</i>	<i>FY 16</i> <i>Revenue</i> <i>Budget</i>	<i>FY 17</i> <i>Revenue</i> <i>Budget</i>	<i>FY 18</i> <i>Revenue</i> <i>Budget</i>	<i>FY 19</i> <i>Revenue</i> <i>Budget</i>	<i>FY 20</i> <i>Revenue</i> <i>Budget</i>
General Funds					
Personal Property Taxes	215,000	220,375	225,884	231,531	237,320
Personal Property Tax Refunds	(308)	(316)	(324)	(332)	(340)
Real Estate Taxes	7,565,119	7,799,090	8,009,443	8,225,055	8,446,055
Real Estate Tax Refunds	(30,750)	(31,519)	(32,307)	(33,114)	(33,942)
School Override	429,350	415,100	401,600	389,600	377,600
W/S Debt Shift	295,248	263,225	213,995	189,641	179,516
New Growth	43,750	15,000	15,000	15,000	15,000
Levy Limit	8,517,409	8,680,956	8,833,292	9,017,381	9,221,209
Overlay Reserve	(175,000)	(179,375)	(183,859)	(188,456)	(193,167)
Property Revenue	8,342,409	8,501,581	8,649,433	8,828,925	9,028,042
Motor Vehicle Excises	530,000	543,250	556,831	570,752	585,021
Motor Vehicle Excise Refund	(15,375)	(15,759)	(16,153)	(16,557)	(16,971)
Boat Excise Taxes	5,476	5,613	5,753	5,897	6,044
Boat Excise Refund	(308)	(316)	(324)	(332)	(340)
Interest on Taxes/Excises	24,882	25,504	26,142	26,795	27,465
Penalty - Demand Payments	3,178	3,257	3,339	3,422	3,508
Payment In Lieu of Taxes	1,584	1,624	1,664	1,706	1,748
Ambulance Fees	76,363	78,272	80,229	82,235	84,290
Other Charges For Services	6,406	6,566	6,730	6,899	7,071
Fees	33,313	34,146	34,999	35,874	36,771
Cemetery Fees	8,764	8,983	9,208	9,438	9,674
Rentals	195,000	199,875	204,872	209,994	215,244
Military Housing Rentals	175,000	179,375	183,859	188,456	193,167
Alcoholic Beverage Licenses	8,200	8,405	8,615	8,831	9,051
Other Licenses	10,763	11,032	11,308	11,591	11,880
Permits	75,000	76,875	78,797	80,767	82,786

Town of Nahant
PROJECTED REVENUES
2.5% Increases

	FY 16 Revenue Budget	FY 17 Revenue Budget	FY 18 Revenue Budget	FY 19 Revenue Budget	FY 20 Revenue Budget
State Education Dist/Reimb					
Chapter 70	483,533	495,621	508,012	520,712	533,730
Charter Tuition Reimbursement	6,554	6,718	6,886	7,058	7,234
School Construction					
State Education Offsets					
Unrestricted Aid	336,901	345,324	353,957	362,806	371,876
Annual Formula Local Aid	0	0	0	0	0
Additional Assistance	0	0	0	0	0
Veteran's Benefits	31,905	32,703	33,520	34,358	35,217
Exemptions Veteran's	15,000	15,375	15,759	16,153	16,557
Elderly Tax Reimbursements	14,639	15,005	15,380	15,765	16,159
State Owned Land	507	520	533	546	560
Medicaid Reimburse	0	0	0	0	0
Police Career Incentive	0	0	0	0	0
Prior Year Over/Under Estimates	0	0	0	0	0
Public Library Ch. 78	3,135	3,213	3,294	3,376	3,460
Public Library Ch. 78 - Offset	(3,135)	(3,213)	(3,294)	(3,376)	(3,460)
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	41,492	42,529	43,593	44,682	45,799
Sale of Inventory	0	0	0	0	0
Earnings on Investments	920	943	967	991	1,016
Other Misc Revenue	0	0	0	0	0
Interfund Transfer-In (Enterprise)	200,095	206,097	212,280	218,649	225,210
Total Revenues	10,612,201	10,829,117	11,036,188	11,276,411	11,537,810
Rubbish Enterprise Fund					
Rubbish/Recycling Fees	447,325	440,257	451,958	464,038	460,990
Earnings on Investments	200	201	202	203	204
Total Rubbish Enterprise Fund	447,525	440,458	452,160	464,241	461,194
W/S Enterprise Fund					
Water Usage Charges	787,642	811,277	835,628	860,696	886,536
Sewer Usage Charges	796,873	820,788	845,415	870,792	896,913
Earnings on Investments	600	603	606	609	612
Transfers-In for Debt Shift	295,248	263,225	213,995	189,641	179,516
Total W/S Enterprise Fund	1,880,363	1,895,893	1,895,644	1,921,738	1,963,577
Use of Reserves for Rate Reductior	0				
	1,880,363				

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>

General Government

Moderator					
General Expenses	60	60	60	60	60
Selectmen					
Salaries/Wages	3	3	3	3	3
General Expenses	52,200	53,766	55,379	57,040	58,752
Town Administrator					
Salaries/Wages	205,977	212,156	218,521	225,077	231,829
Asst. Health Inspector	9,940	10,238	10,545	10,862	11,188
Health Inspector	500	515	530	546	563
Public Health Nurse	3,230	3,327	3,427	3,530	3,635
Town Physician	500	515	530	546	563
ADA Coordinator	500	515	530	546	563
General Expenses	9,025	9,296	9,575	9,862	10,158
Capital Outlay	2,900	2,987	3,077	3,169	3,264
Finance Committee					
General Expenses	10,000	10,300	10,609	10,927	11,255
Town Accountant					
Salaries/Wages	166,634	171,633	176,782	182,085	187,548
General Expenses	9,660	9,950	10,248	10,556	10,872
Assessors					
Salaries/Wages	92,257	95,025	97,875	100,812	103,836
General Expenses	48,500	49,955	51,454	52,997	54,587
Treasurer/Collector					
Salaries/Wages	128,389	132,241	136,208	140,294	144,503
General Expenses	62,950	64,839	66,784	68,787	70,851
Town Counsel					
Annual Fee	35,000	36,050	37,132	38,245	39,393
Town Hall					
Salaries/Wages	26,962	27,771	28,604	29,462	30,346
General Expenses	50,191	51,697	53,248	54,845	56,490
Capital Outlay	3,605	10,000	5,000	10,000	10,000
Data Processing					
Salaries/General Expenses	133,525	137,531	141,657	145,906	150,284
Town Clerk					
Salaries/Wages	34,477	35,511	36,577	37,674	38,804
General Expenses	8,023	8,264	8,512	8,767	9,030
Election/Registration					
Salaries/Wages	5,000	5,150	5,305	5,464	5,628
General Expenses	8,000	8,240	8,487	8,742	9,004
Capital Outlay					
Conservation Commission					
General Expenses	550	567	583	601	619
Planning Board					
General Expenses	827	852	877	904	931
Zoning/Board of Appeals					
General Expenses	2,750	2,833	2,917	3,005	3,095
Total General Government	1,112,135	1,151,784	1,181,036	1,221,315	1,257,653

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS <i>Three % Increases</i>	<i>FY 16</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 17</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 18</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 19</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 20</i> <i>Appropriation</i> <i>Budget</i>
Public Safety					
Police Department					
Police Salaries/Wages	1,197,540	1,233,466	1,270,470	1,308,584	1,347,842
General Expenses	160,517	165,333	170,292	175,401	180,663
Capital Outlay	36,000	36,000	37,000	37,000	38,000
Public Safety - Debt Service	0	0	0	0	0
<i>Total Police Department</i>	<i>1,394,057</i>	<i>1,434,799</i>	<i>1,477,763</i>	<i>1,520,986</i>	<i>1,566,505</i>
Fire Department					
Fire Salaries/Wages	873,922	900,140	927,144	954,958	983,607
General Expenses	114,601	118,039	121,580	125,228	128,984
Capital Outlay	15,000	15,450	15,914	16,391	16,883
<i>Total Fire Department</i>	<i>1,003,523</i>	<i>1,033,629</i>	<i>1,064,638</i>	<i>1,096,577</i>	<i>1,129,474</i>
<i>Total Public Safety</i>	<i>2,397,580</i>	<i>2,468,427</i>	<i>2,542,400</i>	<i>2,617,562</i>	<i>2,695,979</i>
Inspectional Services Department					
Part Time Assistant for inspectors	14,820	15,265	15,723	16,194	16,680
Building Inspection					
Salaries/Wages	10,537	10,853	11,179	11,514	11,859
Assistant	5,142	5,296	5,455	5,619	5,787
Certification Training	960				
General Expenses	5,319	5,479	5,643	5,812	5,987
Plumbing/Gas Inspection					
Salaries/Wages	3,882	3,998	4,118	4,242	4,369
Assistant	2,003	2,063	2,125	2,189	2,254
Certification Training	960				
General Expenses	1,216	1,252	1,290	1,329	1,369
Wiring Inspection					
Salaries/Wages	3,882	3,998	4,118	4,242	4,369
Assistant	2,003	2,063	2,125	2,189	2,254
Certification Training	960				
General Expenses	2,121	2,185	2,250	2,318	2,387
Civil Defense					
Salaries/Wages	5,938	6,116	6,300	6,489	6,683
General Expenses	3,000	3,090	3,183	3,278	3,377
Animal Control					
Salary	9,207	9,483	9,768	10,061	10,363
General Expenses	3,800	3,914	4,031	4,152	4,277
Parking Clerk					
General Expenses	14,275	14,703	15,144	15,599	16,067
Harbormaster					
Salaries/Wages	1,330	1,370	1,411	1,453	1,497
Assistant	1,777	1,830	1,885	1,942	2,000
General Expenses	7,663	7,893	8,130	8,374	8,625
Wharfinger					
Salaries/Wages	1,330	1,370	1,411	1,453	1,497
Assistant	447	460	474	488	503
General Expenses	1,752	1,805	1,859	1,914	1,972
Capital Outlay	0	0	0	0	0
Ocean Rescue					
Training Wages	5,343	5,503	5,668	5,838	6,014
Professional Services	3,580	3,687	3,798	3,912	4,029
<i>Total Other Pub. Saf.</i>	<i>113,247</i>	<i>113,678</i>	<i>117,088</i>	<i>120,601</i>	<i>124,219</i>
Total Public Safety	2,510,827	2,582,105	2,659,489	2,738,163	2,820,198

<i>Town of Nahant</i>	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
PROJECTED APPROPRIATIONS	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
<i>Three % Increases</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Education System					
School Department					
Tuition - SPED	366,797				
Tuition - Swampscott	1,295,780				
Johnson School Budget	1,453,470				
<i>School Appropriation</i>	<i>3,116,047</i>	<i>3,116,000</i>	<i>3,116,000</i>	<i>3,116,000</i>	<i>3,116,000</i>
Transportation/Regular	147,048	151,459	156,003	160,683	165,504
Transportation/SPED	140,853	145,079	149,431	153,914	158,531
<i>Total Transportation</i>	<i>287,901</i>	<i>296,538</i>	<i>305,434</i>	<i>314,597</i>	<i>324,035</i>
School - Debt Service	479,360	462,528	435,555	420,238	377,600
School - Proposed Debt	0	0	0	0	0
Essex North Shore Agi & Tech	108,748	112,010	115,371	118,832	122,397
Total Education System	3,992,056	3,987,076	3,972,360	3,969,667	3,940,032

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS <i>Three % Increases</i>	<i>FY 16</i> Appropriation Budget	<i>FY 17</i> Appropriation Budget	<i>FY 18</i> Appropriation Budget	<i>FY 19</i> Appropriation Budget	<i>FY 20</i> Appropriation Budget
Public Works Department					
Public Works Operations					
Administration					
Salaries/Wages	6,550	6,747	6,949	7,157	7,372
General Expenses	2,290	2,359	2,429	2,502	2,577
Capital	0	10,000	0	10,000	10,000
<i>Subtotal DPW Administration</i>	<i>8,840</i>	<i>19,105</i>	<i>9,378</i>	<i>19,660</i>	<i>19,949</i>
Highways/Streets/Parks/Beaches					
Salaries/Wages	119,137	122,711	126,392	130,184	134,090
General Expenses	151,807	156,361	161,052	165,884	170,860
Capital - Paving	0	0	0	0	0
<i>Subtotal Highways/Streets/B/P</i>	<i>270,944</i>	<i>279,072</i>	<i>287,444</i>	<i>296,068</i>	<i>304,950</i>
Snow & Ice					
Snow & Ice Services	20,000	20,000	20,000	20,000	20,000
Beaches & Parks					
Salaries/Wages	51,881	53,437	55,041	56,692	58,393
General Expenses	15,250	15,708	16,179	16,664	17,164
Capital Outlay	5,000	20,000	0	40,000	40,000
<i>Subtotal Beaches & Parks</i>	<i>72,131</i>	<i>89,145</i>	<i>71,219</i>	<i>113,356</i>	<i>115,557</i>
Cemetery					
Salaries/Wages	25,904	26,681	27,482	28,306	29,155
General Expenses	6,934	7,142	7,356	7,577	7,804
Capital Outlay	0	0	0	0	0
<i>Subtotal Cemetery</i>	<i>32,838</i>	<i>33,823</i>	<i>34,838</i>	<i>35,883</i>	<i>36,959</i>
Overhead Operations					
Salaries/Wages	0	0	0	0	0
General Expenses	10,100	10,403	10,715	11,037	11,368
Capital Outlay	9,000	20,000	5,000	20,000	20,000
DPW - Debt Service	43,844	42,024	30,934	29,654	28,374
<i>Subtotal DPW Overhead</i>	<i>62,944</i>	<i>72,427</i>	<i>46,649</i>	<i>60,691</i>	<i>59,742</i>
Total Public Works Dept	467,697	513,573	469,529	545,657	557,157

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS <i>Three % Increases</i>	<i>FY 16</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 17</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 18</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 19</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 20</i> <i>Appropriation</i> <i>Budget</i>
Culture/Recreation					
Council on Aging					
General Expenses	54,068	55,690	57,361	59,082	60,854
Capital Outlay					
Veteran's Agent					
Salaries/Wages	5,000	5,150	5,305	5,464	5,628
Certification Training	480				
General Expenses	52,100	53,663	55,273	56,931	58,639
Library					
Salaries/Wages/Gen. Expns	211,086	217,419	223,941	230,659	237,579
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
Tennis Recreation	2,880	2,966	3,055		
Capital Outlay	0	0	0	0	0
Memorial Day Committee					
General Expenses	7,000	7,210	7,426	7,649	7,879
Fourth of July Committee					
General Expenses	2,215	2,281	2,350	2,420	2,493
Beautification Committee					
General Expenses	2,122	2,186	2,251	2,319	2,388
Personnel Committee					
General Expenses	0	0	0	0	0
Military Houses					
General Expenses	51,500	53,045	54,636	56,275	57,964
Total Culture/Recreation	395,146	406,506	418,701	428,115	440,959
General Debt Service					
Debt Service	280,836	164,782	151,265	145,067	131,410
Total Debt Service	280,836	164,782	151,265	145,067	131,410
Total Operation Cost	8,758,697	8,805,827	8,852,379	9,047,984	9,147,408

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS <i>Three % Increases</i>	<i>FY 16</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 17</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 18</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 19</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 20</i> <i>Appropriation</i> <i>Budget</i>
Intergovernmental					
Cherry Sheet					
State Assessments	90,664	93,384	96,185	99,071	102,043
Charter School Assessments	63,266	65,164	67,119	69,132	71,206
County Assessments	0	0	0	0	0
Essex Agriculture Assessment	0	0	0	0	0
<i>Total Intergovernmental</i>	<i>153,930</i>	<i>158,548</i>	<i>163,304</i>	<i>168,203</i>	<i>173,250</i>
Other Expenses					
Unemployment Compensation	25,560	26,327	27,117	27,930	28,768
Life Insurance	1,726	1,778	1,831	1,886	1,943
Health Insurance	842,000	867,260	893,278	920,076	947,678
Medicare Taxes					
Expenses	73,130	75,324	77,584	79,911	82,308
Essex County Retirement					
Expenses	674,562	694,799	715,643	737,112	759,225
Pension/Annuity					
Expenses	0	0	0	0	0
Insurance Committee					
General Expenses	251,516	259,061	266,833	274,838	283,083
Retirement Account					
General Expenses	5,000	5,150	5,305	5,464	5,628
<i>Total Miscellaneous</i>	<i>1,873,494</i>	<i>1,929,699</i>	<i>1,987,590</i>	<i>2,047,217</i>	<i>2,108,634</i>
Total Before Reserve Fund & Article	10,786,121	10,894,073	11,003,274	11,263,405	11,429,292
Reserve Funds					
Base Appropriation	100,000	100,000	100,000	100,000	100,000
<i>Total Reserve Fund</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>
Total General Funds	10,886,121	10,994,073	11,103,274	11,363,405	11,529,292
Interfund Transfers-Out	295,248	263,225	213,995	189,641	179,516
Subtotal Appropriations	11,181,369	11,257,298	11,317,269	11,553,046	11,708,808
Debt	804,040	669,334	617,754	594,959	537,384
Debt as % of Budget	7.19%	5.95%	5.46%	5.15%	4.59%

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>

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

INT 7300 Dump Truck	160,000				
INT 7300 Dump Truck	53,334				
C30 Pick Up Truck		65,000			
Utility Tractor				95,000	95,000
Air Compressor			20,000		
John Deere Backhoe				150,000	150,000
Beach Tractor with Rack		55,000			
DPW Equipment	14,000	20,000	5,000	20,000	20,000
Jacobsen Mower				20,000	20,000
John Deere Mower		20,000		20,000	20,000
International Dump Truck		125,000			
Police Cruiser	36,000	36,000	37,000	37,000	38,000
Fire Equipment		25,000	10,000	25,000	25,000
Fire Ladder Truck		0			
Fire Pumper Truck		525,000			
Senior Citizen's Van	65,102				
Ambulance	10,000		200,000		
<i>Sub Total</i>	<i>338,436</i>	<i>871,000</i>	<i>272,000</i>	<i>367,000</i>	<i>368,000</i>

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS <i>Three % Increases</i>	<i>FY 16</i> Appropriation <i>Budget</i>	<i>FY 17</i> Appropriation <i>Budget</i>	<i>FY 18</i> Appropriation <i>Budget</i>	<i>FY 19</i> Appropriation <i>Budget</i>	<i>FY 20</i> Appropriation <i>Budget</i>
Misc					
Public Right of Ways		25,000			
Fuel Pump Management System	38,500				
Flash Road Recreational Area		125,000			
Recreation Phase II Study					
Wharf Sea Wall and Boat Ramp	25,000	200,000			
Flag Pole Repairs-Town Hall	15,000				
Computer Software-Cemetery	16,500				
Computer Software-Town Hall		10,000	10,000		
Town Hall Record Preservation	28,373	23,436	23,436	23,436	
Planning Board Permit Cross Refe	5,000				
Short Beach BB Court Removal					
<i>Sub Total</i>	<i>128,373</i>	<i>383,436</i>	<i>33,436</i>	<i>23,436</i>	<i>0</i>
Paving					
All Roads Chapter 90	90,000	90,000	90,000	90,000	90,000
Non-Chapter 90	100,000	100,000	100,000	100,000	100,000
<i>Sub Total</i>	<i>190,000</i>	<i>190,000</i>	<i>190,000</i>	<i>190,000</i>	<i>190,000</i>
Town Hall Renovation					
Town Hall Renovation	3,605	10,000	5,000	10,000	10,000
Town Administrator	2,900	2,900	2,900	3,000	3,000
<i>Sub Total</i>	<i>6,505</i>	<i>12,900</i>	<i>7,900</i>	<i>13,000</i>	<i>13,000</i>
Public Safety					
Fire Station	20,000	250,000	5,000	0	0
Police Station	0	25,000	45,000	20,000	20,000
DPW Building	0	10,000	250,000	0	0
<i>Sub Total</i>	<i>20,000</i>	<i>285,000</i>	<i>300,000</i>	<i>20,000</i>	<i>20,000</i>
Other Town Buildings					
Ellingwood Chapel	20,000	5,000	5,000	5,000	5,000
NLSS Repairs	95,000				
Library Renovations	20,000	250,000		250,000	
<i>Sub Total</i>	<i>135,000</i>	<i>255,000</i>	<i>5,000</i>	<i>255,000</i>	<i>5,000</i>
Total Capital Improvement	818,314	2,007,336	818,336	878,436	606,000
Less: Estimated Reserve	0	0	0	0	0
Less: Capital thru Grants/Loans	(50,102)	0	0	0	0
Less: Capital thru CPA	(239,873)	(350,000)	(115,000)	(35,000)	(35,000)
Less: Capital thru Chapter 90	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Less: Capital thru General Fund	(6,505)	(36,000)	(37,000)	(37,000)	(38,000)
Less: Borrowing	(351,834)	0	0	0	0
Less: Capital using Other Sources	(80,000)	(78,436)	(75,000)	(75,000)	(75,000)
Total Other Sources	(818,314)	(554,436)	(317,000)	(237,000)	(238,000)
Total Capital Plan Surplus/Shortage	0	(1,452,900)	(501,336)	(641,436)	(368,000)
Total 5 Year Plan	11,999,683	13,264,634	12,135,605	12,431,482	12,314,808

Town of Nahant
PROJECTED APPROPRIATIONS
Three % Increases

	<i>FY 16</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 17</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 18</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 19</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 20</i> <i>Appropriation</i> <i>Budget</i>
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Water/Sewer Enterprise Fund

Sewer Division					
Salaries/Wages	234,556	241,593	248,840	256,306	263,995
General Expenses	174,825	180,070	185,472	191,036	196,767
Lynn Water & Sewer	263,650	271,560	279,706	288,097	296,740
Capital Outlay	0	0	0	0	0
Sewer - Debt Service	135,748	130,525	81,295	70,341	60,216
Indirect Costs	124,142	127,866	131,702	135,653	139,723
<i>Subtotal Sewer</i>	<i>932,921</i>	<i>951,613</i>	<i>927,016</i>	<i>941,433</i>	<i>957,441</i>

Water Division					
Salaries/Wages	173,830	179,045	184,416	189,949	195,647
General Expenses	72,285	74,454	76,687	78,988	81,357
MWRA Assessment	425,527	438,293	451,442	464,985	478,934
Capital Outlay	0	0	0	0	0
Water - Debt Service	159,500	132,700	132,700	119,300	119,300
Indirect Costs	116,300	119,789	123,383	127,084	130,897
<i>Subtotal Water</i>	<i>947,442</i>	<i>944,280</i>	<i>968,628</i>	<i>980,305</i>	<i>1,006,136</i>
<i>Total Water and Sewer</i>	1,880,363	1,895,893	1,895,644	1,921,739	1,963,577

W/S Debt	295,248	263,225	213,995	189,641	179,516
W/S Debt as % of W/S Budget	15.70%	13.88%	11.29%	9.87%	9.14%

**PROJECTED CAPITAL
W/S IMPROVEMENTS**

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Water					
Gate Valves		15,000	15,000	15,000	15,000
Hydrants/Mains	134,000	200,000	200,000	72,000	134,000
Professional Services	20,000	12,500	12,500	12,500	12,500
INT 7300 Dump Truck	53,333				
Emergency Repairs & Inventory	60,000	60,000	60,000	60,000	60,000
<i>Sub Total</i>	<i>267,333</i>	<i>287,500</i>	<i>287,500</i>	<i>159,500</i>	<i>221,500</i>

Sewer					
Sewer Infrastructure & Pump Stations		50,000	125,000	50,000	50,000
Professional Services	20,000	12,500	12,500	12,500	12,500
W/S Pumps & Equipment	60,000	60,000	60,000	60,000	60,000
INT 7300 Dump Truck	53,333				
Emergency Repairs & Inventory	60,000	60,000	60,000	60,000	60,000
<i>Sub Total</i>	<i>193,333</i>	<i>182,500</i>	<i>257,500</i>	<i>182,500</i>	<i>182,500</i>

Total W/S Capital Improvement	460,666	470,000	545,000	342,000	404,000
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Less: Capital thru Rates	0	0	0	0	0
Less: Borrowing	(134,000)	0	0	0	(134,000)
Less: Capital using Other Sources	(326,666)	(470,000)	(545,000)	(342,000)	(270,000)
Total Other Sources	0	0	0	0	0

<i>Town of Nahant</i>	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
PROJECTED APPROPRIATIONS	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
<i>Three % Increases</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Rubbish Enterprise Fund					
Salaries/Wages	48,731	50,193	51,699	53,250	54,847
General Expenses	58,568	60,325	62,135	63,999	65,919
Household Trash Collection/Dispo	302,466	311,540	320,886	330,513	340,428
Debt	37,760	18,400	17,440	16,480	0
Total Rubbish Enterprise Fund	447,525	440,458	452,160	464,241	461,194
Rubbish Debt	37,760	18,400	17,440	16,480	0
Rub. Debt as % of Rub. Budget	8.44%	4.18%	3.86%	3.55%	0.00%
All Debt	1,137,048	950,959	849,189	801,080	716,900
All Debt as % of All Budget	8.42%	7.00%	6.21%	5.75%	5.07%

**PROJECTED CAPITAL
RUBBISH IMPROVEMENTS**

	<i>FY 16</i>	<i>FY 17</i>	<i>FY 18</i>	<i>FY 19</i>	<i>FY 20</i>
Rubbish					
Compost Site	10,000	10,000	10,000	10,000	10,000
Professional Services	10,000				
<i>Sub Total</i>	<i>20,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
Total Rubbish Capital Improvement	20,000	10,000	10,000	10,000	10,000
Less: Capital thru Rates	0	0	0	0	0
Less: Borrowing	0	0	0	0	0
Less: Capital using Other Sources	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Other Sources	0	0	0	0	0

Water & Sewer Rate Comparison:

	FY 16	FY 17	FY 18	FY 19	FY 20
Water rate	6.87	7.08	7.29	7.51	7.74
Sewer rate	8.61	8.87	9.14	9.41	9.70
Combined rate	15.48	15.95	16.43	16.92	17.44
% Increase/(Decrease)	-1.28%	3.04%	3.01%	2.98%	3.07%

APPENDIX 3

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. The line item budget is followed by a more detailed presentation of what is included in each line item.

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.

***Information Presented on the Following Pages is Provided by the School Department**

**FY 2016
School Department Budget**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>APPROVED</u>
Principal's Office-Salaries	\$114,534	\$118,416	\$122,055	\$123,935	\$127,033
Principal's Office-Supplies	\$252	\$596	\$2,119	\$1,500	\$1,500
Asst. Principal Stipend	\$0	\$0	\$0	\$0	\$0
Attendance Officer	\$180	\$180	\$180	\$180	\$180
TOTAL 2200	\$114,966	\$119,192	\$124,354	\$125,615	\$128,713
Health Salaries	\$53,334	\$56,369	\$60,344	\$62,142	\$63,889
Health Supplies & Materials	\$0	\$955	\$4,303	\$1,000	\$1,000
TOTAL 3200	\$53,334	\$57,324	\$64,647	\$63,142	\$64,889
Teaching					
Substitute Salaries	\$0	\$5,152	\$5,855	\$8,000	\$8,000
Teacher Salaries-Reg. Ed.	\$668,454	\$700,565	\$672,293	\$601,874	\$633,876
Teacher Salaries- SPED	\$21,610	\$54,148	\$50,195	\$36,977	\$39,416
Team Chairperson- SPED	\$0	\$0	\$0	\$0	\$0
Teaching Aides Salaries- SPED	\$54,466	\$46,677	\$30,166	\$48,965	\$64,000
Teaching Aides Salaries-Reg. Ed.	\$0	\$8,299	\$12,457	\$20,160	\$21,470
Teacher Longevity	\$15,500	\$13,375	\$12,250	\$14,250	\$14,250
Materials & Supplies-Reg. Ed.	\$0	\$11,265	\$13,085	\$7,500	\$7,500
Technology Services	\$0	\$2,534	\$11,982	\$20,060	\$20,060
Hardware	\$2,910	\$2,083	\$12,985	\$2,500	\$3,500
Software	\$2,331	\$3,975	\$8,724	\$3,400	\$4,400
Materials & Supplies- SPED	\$0	\$0	\$1,065	\$1,000	\$1,000
Prof. Development-Services	\$4,268	\$5,700	\$8,080	\$6,000	\$6,000
TOTAL 2300	\$769,539	\$853,773	\$839,137	\$770,686	\$823,472

**FY 2016
School Department Budget**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>APPROVED</u>
Textbooks					
Regular Ed.	\$0	\$423	\$9,027	\$10,000	\$10,000
SpEd	\$0	\$0	\$0	\$0	\$0
TOTAL 2400	\$0	\$423	\$9,027	\$10,000	\$10,000
Library					
Library Salaries	\$0	\$0	\$7,978	\$9,983	\$10,735
Library Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL 2500	\$0	\$0	\$7,978	\$9,983	\$10,735
Student Body Activities					
Stipends/Salaries	\$0	\$1,750	\$1,750	\$1,750	\$1,830
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL 3520	\$0	\$1,750	\$1,750	\$1,750	\$1,830
Psychological Services					
Speech Salaries	\$15,022	\$29,251	\$31,811	\$42,587	\$43,652
Guidance Salary	\$0	\$0	\$5,370	\$0	\$0
Occupational Therapy Salary	\$0	\$0	\$11,646	\$0	\$0
Hearings-SPED	\$0	\$0	\$0	\$0	\$0
Tutoring-SPED	\$680	\$1,565	\$672	\$1,500	\$1,500
Evaluations-SPED	\$2,847	\$3,000	\$3,000	\$4,500	\$4,500
Contracted Services-SPED	\$18,948	\$22,805	\$30,415	\$70,459	\$91,668
	\$37,497	\$56,621	\$82,914	\$119,046	\$141,320
Custodial Services					
Salaries	\$73,162	\$76,780	\$83,068	\$87,416	\$88,405
Supplies & Materials	\$5,654	\$14,166	\$5,529	\$6,000	\$6,000
TOTAL 4110	\$78,816	\$90,946	\$88,597	\$93,416	\$94,405

**FY 2016
School Department Budget**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>APPROVED</u>
Heating					
Gas	\$34,070	\$46,276	\$48,616	\$48,000	\$56,000
TOTAL 4120	\$34,070	\$46,276	\$48,616	\$48,000	\$56,000
Utilities					
Electricity	\$31,033	\$30,031	\$34,615	\$31,000	\$36,000
Gas	\$0	\$0	\$0	\$0	\$0
Telephone	\$5,569	\$4,799	\$8,145	\$6,000	\$8,000
TOTAL 4130	\$36,602	\$34,830	\$42,760	\$37,000	\$44,000
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>APPROVED</u>
Maintenance of Building					
Supplies & Materials	\$916	\$3,706	\$24,835	\$10,000	\$12,000
Contracted Services	\$19,527	\$21,525	\$52,212	\$20,000	\$30,000
TOTAL 4220	\$20,443	\$25,231	\$77,047	\$30,000	\$42,000
Maintenance of Equipment					
Services & Supplies	\$2,959	\$1,372	\$4,445	\$8,000	\$8,000
TOTAL 4230	\$2,959	\$1,372	\$4,445	\$8,000	\$8,000
Rental/Lease of Equipment	\$5,860	\$8,786	\$6,860	\$7,000	\$7,000
TOTAL 5300	\$5,860	\$8,786	\$6,860	\$7,000	\$7,000
School Total	\$1,154,086	\$1,296,524	\$1,398,132	\$1,323,638	\$1,432,364

**FY 2016
School Department Budget**

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>APPROVED</u>
District					
School Committee-Legal	\$50,196	\$2,470	\$442	\$2,500	\$2,500
School Committee-Supplies	\$219	\$0	\$3,078	\$3,352	\$3,352
School Committee-Services	\$3,000	\$3,000	\$3,107	\$3,000	\$3,000
Supt's Office-Salaries	\$87,149	\$88,980	\$90,178	\$90,217	\$91,222
Supt's Office-Supplies	\$150	\$1,055	\$1,058	\$1,775	\$1,775
TOTAL 1100	\$140,714	\$95,505	\$97,863	\$100,844	\$101,849
SPED Administration Salary	\$2,256	\$3,865	\$0	\$0	\$0
TOTAL 2100	\$2,256	\$3,865	\$0	\$0	\$0
Tuition-Public Schools (Swamps)	\$1,196,776	\$1,238,769	\$1,217,892	\$1,336,046	\$1,295,780
Tuition-SPED-Private Schools	\$313,863	\$325,085	\$280,562	\$356,797	\$380,641
Tuition-SPED-Collaboratives	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL 9000	\$1,520,639	\$1,573,854	\$1,508,454	\$1,702,843	\$1,686,421
District Subtotal	\$1,663,609	\$1,673,224	\$1,606,317	\$1,803,687	\$1,788,270
Transportation					
SPED	\$104,947	\$106,364	\$97,980	\$119,728	\$159,269
Public Schools (Swampscott)	\$134,730	\$138,772	\$141,448	\$144,148	\$147,048
TOTAL 3300	\$239,677	\$245,136	\$239,428	\$263,876	\$306,317
District Total	\$1,903,286	\$1,918,360	\$1,845,745	\$2,067,563	\$2,094,587
School & District Total	\$3,057,372	\$3,214,884	\$3,243,877	\$3,391,201	\$3,526,951
without transportation	\$2,817,695	\$2,969,748	\$3,004,449	\$3,127,325	\$3,220,634

APPENDIX 4

School Department Five Year Plan

***Information Presented on the Following Pages is Provided by the School Department**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Tuition-Swampscott	\$1,295,780	\$1,334,653	\$1,374,693	\$1,415,934	\$1,458,412
Tuition-Special Education (Private & Collaboratives)	\$390,641	\$402,360	\$414,431	\$426,864	\$439,670
Transportation-Special Education	\$159,269	\$164,047	\$168,968	\$174,037	\$179,258
Transportation-Swampscott	\$147,048	\$149,580	\$152,280	\$156,848	\$161,553
Johnson School	\$1,432,364	\$1,475,335	\$1,519,595	\$1,565,183	\$1,612,138
Other School & District Costs	\$101,849	\$104,904	\$108,051	\$111,293	\$114,632
Total	\$3,526,951	\$3,630,879	\$3,738,018	\$3,850,159	\$3,965,663
Estimates beyond FY 2016 are based on existing placements, services, & projected school enrollments.					
Estimates of Swampscott tuition are based on known or projected enrollment. FY 2016 tuition is based on 134 students enrolled in Grades 7-12 @ \$9,670 per student.					

APPENDIX 5

School Share of Town Expenses

In Massachusetts, each town and city must expend a certain amount of money on its education system each year. This amount is referred to as “net school spending” and is established via a formula determined by the Massachusetts Department of Elementary and Secondary Education. A community’s net school spending must equal or exceed the requirement established annually by the Department of Education. The net school spending amount is largely comprised of the school budget (excluding transportation, debt, and vocational school expenses), the net charter school assessment, any circuit breaker funds expected to be expensed during the fiscal year, as well as certain town expenditures.

The information that follows in this Appendix 5 outlines expenditures made by the Town of Nahant on behalf of the school that aren’t included within the school budget. These are assigned to the school budget from non-school municipal line items such as the Town Accountant or Town treasurer's Offices. This “charge back” system is intended to represent the percentage of time those departments spend on school matters such as accounting or payroll, etc. Each year there is an estimated cost for these items when the budget is developed and at the end of the fiscal year actual costs for these line items are reflected in the School Department End of Year Report that is conveyed to the Massachusetts Department of Education.

This information is presented here to give the voters a more complete picture of the Town resources that are provided to the School.

Schedule 1
FY 14 School Portion of
Town's Expenses

ANALYSIS: TOWN COSTS/SCHEDULE 1

Actual FY14

Town Expenses	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 1</i>
Administrative				
payrolls	464,959	97,825	<i>see</i>	97,825
benefits	137,591	30,333	<i>attached</i>	30,333
supplies/expenses	216,968	70,424	<i>schedule</i>	70,424
	819,518	198,581		198,581
Public Works				
payroll	579,447	28,972	5.00%	28,972
benefits/health	51,454	2,573	5.00%	2,573
other/benefits	91,715	4,586	5.00%	4,586
supplies/expenses	506,770	25,339	5.00%	25,339
utilities	1,468,269	14,683	1.00%	14,683
	2,697,655	76,152		76,152
Employee Benefits				
non-teaching retire	554,064	66,937	Actual	66,937
health & life	715,571	163,928	Actual	163,928
taxes/FICA	65,385	20,152	Actual	20,152
	1,335,020	251,017		251,017
Transportation				
MBTA assessment	72,778	0		0
Community Services				
police & fire	2,287,033	0		0
recreation	6,695	0		0
	2,293,728	0		0
Insurance				
workmen's comp	19,703	6,552	Actual	6,552
property/equipment	119,887	22,543	Actual	22,543
school liability	1,247	1,247	Actual	1,247
school accident	2,159	2,159	Actual	2,159
principal's bond	0	0	Actual	0
	142,996	32,501		32,501
Regional Schools				
North Shore Voc/Tech	89,058	0		0
Essex Agi Assessment	6,185	0		0
School Assessments				
Special Education	0			
Charter School Assessment	58,484			
Assessment School Choice	0			
Essex Agi Assessment	12,553			
Reimbursement	(16,822)	54,215		54,215
Total Town Costs		612,466		612,466
Including North Shore Voc&Essex Agi Tuition				95,243
Principal School Borrowings (Long-Term)				327,000
Interest School Borrowings (Long Term)				163,593
Fixed Assets				0
Per Schedule 1				1,198,302

Schedule 1
FY 14 School Portion of
Town's Expenses

ADMINISTRATIVE EXPENSES

Actual FY14

Town Expenses

	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Town Costs Schedule 1</i>	<i>Basis for Allocation</i>
Town Administrator				
salary	145,148	4,354		3.00%
benefits/health	26	1		3.00%
expenses	6,468	194		3.00%
other/benefits	32,495	975		3.00%
			5,524	
Town Accountant				
salary	100,624	29,181		29.00%
benefits/health	5,845	1,695		29.00%
expenses	6,547	1,899		29.00%
other/benefits	22,767	6,602		29.00%
			39,377	
Accountant/Clerical				
salaries	58,083	16,844		29.00%
benefits/health	5,819	1,688		29.00%
expenses	50,455	14,632		29.00%
other/benefits	12,920	3,747		29.00%
			36,910	
Treasurer/Collector				
salaries	122,268	30,567		25.00%
benefits/health	15,621	3,905		25.00%
expenses	37,204	9,301		25.00%
other/benefits	27,742	6,936		25.00%
			50,709	
Unemployment				
expenses	696	5,869	5,869	actual
Data Processing				
salaries	32,935	10,977	10,977	33.33%
benefits/health	5,841	1,947	1,947	33.33%
expenses	88,597	29,529	29,529	33.33%
other/benefits	8,515	2,838	2,838	33.33%
Town Audit				
expenses	27,000	8,999	8,999	33.33%
Crossing Guard				
salaries	5,901	5,901	5,901	100.00%
Eligible Salaries	464,959	97,825		
Eligible Benefits	137,591	30,333		
Eligible Expenses	216,968	70,424		
TOTAL	819,518	198,581	198,581	

**Schedule 19
FY 15 Budget**

ANALYSIS: TOWN COSTS/SCHEDULE 19

Projected FY15

Town Budget

	<i>Town Budget</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 19</i>
Administrative				
payrolls	478,235	100,150	<i>see</i>	100,150
benefits	124,918	25,807	<i>attached</i>	25,807
supplies/expenses	254,496	79,768	<i>schedule</i>	79,768
	<u>857,649</u>	<u>205,725</u>		205,725
Public Works				
payroll	623,996	31,200	5.00%	31,200
benefits/health	80,268	4,013	5.00%	4,013
other/benefits	97,967	4,898	5.00%	4,898
supplies/expenses	583,721	29,186	5.00%	29,186
utilities	1,570,691	15,707	1.00%	15,707
	<u>2,956,643</u>	<u>85,005</u>		85,005
Employee Benefits				
non-teaching retire	621,780	74,614	estimated	74,614
health & life	862,436	174,806	estimated	174,806
taxes/FICA	71,000	20,656	estimated	20,656
	<u>1,555,216</u>	<u>270,076</u>		270,076
Transportation				
MBTA assessment	73,250	0		0
Community Services				
police & fire	2,295,124	0		0
recreation	9,575	0		0
	<u>2,304,699</u>	<u>0</u>		<u>0</u>
Insurance				
workmen's comp	18,200	5,861	estimated	5,861
property/equipment	125,000	21,332	estimated	21,332
school liability	1,039	1,039	estimated	1,039
school accident	2,920	2,920	estimated	2,920
principal's bond	0	0	estimated	0
	<u>147,159</u>	<u>31,152</u>		31,152
Regional Schools				
North Shore Voc/Tech	108,748	0	Schedule 19	0
Essex Agi Assessment	10,296	0	Schedule 19	0
School Assessments				
Special Education	0			
Charter School Assessment	57,724		Schedule 19	
Assessment Essex Agi	0			
Reimbursement	(4,465)	53,259		53,259
Total Town Costs		645,217		645,217
Including North Shore Voc and Essex Agi Assessments				119,044
Principal School Borrowings (Long-Term)				343,700
Interest School Borrowings (Long Term)				151,852
Fixed Assets				0
Per Schedule 19				1,259,813

**Schedule 19
FY 15 Budget**

ADMINISTRATIVE EXPENSES

Projected FY15

Town Budget

	<i>Town Budget</i>	<i>Allocated Town Costs</i>	<i>Town Costs Schedule 19</i>	<i>Basis for Allocation</i>
Town Administrator				
salary	151,397	4,542		3.00%
benefits/health	26	1		3.00%
expenses	10,430	313		3.00%
other/benefits	33,307	999		3.00%
			5,855	
Town Accountant				
salary	102,154	29,625		29.00%
benefits/health	6,172	1,790		29.00%
expenses	9,260	2,685		29.00%
other/benefits	22,474	6,517		29.00%
			40,617	
Accountant/Clerical				
salaries	59,027	17,118		29.00%
benefits/health	6,146	1,782		29.00%
expenses	47,741	13,845		29.00%
other/benefits	12,986	3,766		29.00%
			36,511	
Treasurer/Collector				
salaries	124,142	31,036		25.00%
benefits/health	16,496	4,124		25.00%
expenses	42,750	10,688		25.00%
other/benefits	27,311	6,828		25.00%
			52,675	
Unemployment				
expenses	24,815	12,408	12,408	50.00%
Data Processing				
salary	35,525	11,840		33.33%
benefits/health	0	0		33.33%
expenses	92,500	30,830		33.33%
other/benefits	0	0		33.33%
			42,671	
Town Audit				
expenses	27,000	8,999	8,999	33.33%
Crossing Guard				
salaries	5,990	5,990	5,990	100.00%
Eligible Salaries	478,235	100,150		
Eligible Benefits	124,918	25,807		
Eligible Expenses	254,496	79,768		
TOTAL	857,649	205,725	205,725	

APPENDIX 6

Additional School Budget Information:

- Grant Sources and Uses – *Note that funding from grants is generally restricted to a particular use; i.e. money received through grants cannot be used for other purposes at the School's discretion.*

**Nahant Public Schools
Grant Funds FY12-FY16**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
SPED 94-142	\$79,596	\$74,861	\$71,252	\$71,228	\$71,228
2100-Sped Director					
2300-Sped Team Chairperson					
2300-Sped Teacher (50%)					
2300-Sped Teaching Asst. (50%)					
SPED Program Improvement	\$4,421	\$2,740	\$1,500	\$1,996	\$1,996
2300-Prof. Development					
2300-Teaching Supplies					
Kindergarten Grant	\$11,600	\$11,252	\$11,600	\$8,760	\$0
2300-Teaching Asst. (75%)					
Title I					
2300-Teaching Asst. (75%)	\$18,980	\$17,429	\$15,946	\$20,975	\$20,975
2300-Prof. Development					
Sped Early Childhood Grant	\$3,424	\$3,411	\$3,411	\$3,406	\$3,406
2300-Teaching Supplies					
2300-Prof. Development					
Teacher Quality	\$2,859	\$2,659	\$2,519	\$2,540	\$2,540
2300-Teaching Supplies					
Circuit Breaker	0	\$26,337	\$66,025	\$72,017	\$72,017
9000-Sped Tuition					
Hardscrabble Grant	\$4,676	\$4,608	\$4,608	\$4,608	\$2,568
2300-Teaching Supplies					

APPENDIX 7

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 7/18/2014	FY15		FY16	
								Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	11/15/2022	292,500	\$32,500.00	\$13,812.50	\$32,500.00	\$12,187.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	11/18/2025	75,500	\$7,400.00	\$3,775.00	\$7,400.00	\$3,405.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	2/7/2026	112,920	\$9,410.00	\$5,646.00	\$9,410.00	\$5,175.50
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$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	45,000	\$15,000.00	\$1,800.00	\$15,000.00	\$1,087.50
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	90,000	\$30,000.00	\$3,600.00	\$30,000.00	\$2,175.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	2/15/2018	32,000	\$8,000.00	\$1,130.00	\$8,000.00	\$820.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	2/15/2018	37,500	\$7,500.00	\$1,378.13	\$7,500.00	\$1,087.50
Issuance Cost											
Interest & Principal									\$140,951.63		\$135,748.00
Total Sewer Projects							685,420	\$109,810.00	\$31,141.63	\$109,810.00	\$25,938.00
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$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% Int	#14-00	133,121	8/15/2000	0.00%	10	8/15/2010	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#9-01	133,121	11/15/2001	0.00%	10	11/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#8-02	134,000	2/15/2003	0.00%	10	2/15/2013	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-03	134,000	5/15/2004	0.00%	10	5/15/2014	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-04	134,000	5/15/2006	0.00%	10	5/15/2016	26,800	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#26-05	134,000	5/15/2006	0.00%	10	5/15/2016	26,800	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#15-08	134,000	5/22/2008	0.00%	10	5/22/2018	53,600	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#9-11	134,000	5/26/2011	0.00%	10	2/15/2021	93,800	\$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	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	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	2/15/2021	600,000	\$75,000.00	\$0.00	\$75,000.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	2/15/2023	157,500	\$17,500.00	\$0.00	\$17,500.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#27-16	134,000	8/26/2015	0.00%	10	2/15/2025	0	\$0.00	\$0.00	\$13,400.00	\$0.00
Issuance Cost									\$146,100.00		\$159,500.00
Interest & Principal											
Total Water Projects							958,500	\$146,100.00	\$0.00	\$159,500.00	\$0.00
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	2/15/2018	27,000	\$9,000.00	\$1,890.00	\$9,000.00	\$1,350.00
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	2/15/2025	0	\$0.00	\$0.00	\$5,334.00	\$3,040.00
DPW Truck	#24-16	160,000	8/26/2015	6.00%	10	2/15/2025	0	\$0.00	\$0.00	\$16,000.00	\$9,120.00
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	0	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost											
Interest & Principal									\$10,890.00		\$43,844.00
Total Other DPW							27,000	\$9,000.00	\$1,890.00	\$30,334.00	\$13,510.00

Description	Reference	Borrowings	Issue Date	FY17		FY18		FY19			
				Interest Rate	Terms Years	Principal	Interest	Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$10,562.50	\$32,500.00	\$8,937.50	\$32,500.00	\$7,312.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$3,035.00	\$7,400.00	\$2,665.00	\$7,400.00	\$2,295.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$4,705.00	\$9,410.00	\$4,234.50	\$9,410.00	\$3,764.00
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	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Pump Stations (Maolis)	#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	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$8,000.00	\$500.00	\$8,000.00	\$170.00	\$0.00	\$0.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$7,500.00	\$787.50	\$7,500.00	\$478.13	\$7,500.00	\$159.38
Issuance Cost											
Interest & Principal							\$130,525.00		\$81,295.13		\$70,340.88
Total Sewer Projects						\$109,810.00	\$20,715.00	\$64,810.00	\$16,485.13	\$56,810.00	\$13,530.88
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$0.00	\$0.00	\$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	\$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% Int	#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% Int	#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% Int	#8-02	134,000	2/15/2003	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-03	134,000	5/15/2004	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-04	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#26-05	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#15-08	134,000	5/22/2008	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#9-11	134,000	5/26/2011	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	\$17,500.00	\$0.00	\$17,500.00	\$0.00	\$17,500.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#27-16	134,000	8/26/2015	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
Issuance Cost							\$132,700.00		\$132,700.00		\$119,300.00
Interest & Principal							\$0.00		\$0.00		\$0.00
Total Water Projects						\$132,700.00	\$0.00	\$132,700.00	\$0.00	\$119,300.00	\$0.00
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	\$9,000.00	\$810.00	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	\$5,334.00	\$2,720.00	\$5,334.00	\$2,400.00	\$5,334.00	\$2,080.00
DPW Truck	#24-16	160,000	8/26/2015	6.00%	10	\$16,000.00	\$8,160.00	\$16,000.00	\$7,200.00	\$16,000.00	\$6,240.00
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							\$42,024.00		\$30,934.00		\$29,654.00
Total Other DPW						\$30,334.00	\$11,690.00	\$21,334.00	\$9,600.00	\$21,334.00	\$8,320.00

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY20		FY Thereafter	
						Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$5,687.50	\$97,500.00	\$7,312.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$1,925.00	\$31,100.00	\$4,075.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$3,293.50	\$56,460.00	\$9,880.50
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	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal							\$50,216.00		\$206,328.00
Total Sewer Projects						\$49,310.00	\$10,906.00	\$185,060.00	\$21,268.00
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% Int	#14-00	133,121	8/15/2000	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#9-01	133,121	11/15/2001	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#8-02	134,000	2/15/2003	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-03	134,000	5/15/2004	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#7-04	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#26-05	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#15-08	134,000	5/22/2008	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#9-11	134,000	5/26/2011	0.00%	10	\$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
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	\$75,000.00	\$0.00	\$150,000.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	\$17,500.00	\$0.00	\$52,500.00	\$0.00
MWRA Pipeline Asst Loan 0% Int	#27-16	134,000	8/26/2015	0.00%	10	\$13,400.00	\$0.00	\$67,000.00	\$0.00
Issuance Cost							\$119,300.00		\$282,900.00
Interest & Principal							\$0.00	\$282,900.00	\$0.00
Total Water Projects						\$119,300.00	\$0.00	\$282,900.00	\$0.00
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	\$5,334.00	\$1,760.00	\$26,670.00	\$4,000.00
DPW Truck	#24-16	160,000	8/26/2015	6.00%	10	\$16,000.00	\$5,280.00	\$80,000.00	\$12,000.00
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							\$28,374.00		\$122,670.00
Total Other DPW						\$21,334.00	\$7,040.00	\$106,670.00	\$16,000.00

DEBT SERVICE

FY 16 Budget

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	FY15		FY16		
							Balance 7/18/2014	Principal	Interest	Principal	Interest
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	2/15/2018		\$16,000.00	\$3,360.00	\$16,000.00	\$2,400.00
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	2/15/2019		\$16,000.00	\$4,320.00	\$16,000.00	\$3,360.00
Interest & Principal									\$39,680.00		\$37,760.00
Total Rubbish							112,000	\$32,000.00	\$7,680.00	\$32,000.00	\$5,760.00
School Computers	#18-14	\$58,500	8/26/2013	6.00%	5	2/15/2018		\$11,700.00	\$2,457.00	\$11,700.00	\$1,755.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	2/15/2019		\$12,500.00	\$2,296.88	\$12,500.00	\$1,812.50
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	2/15/2028		\$19,500.00	\$3,498.13	\$19,500.00	\$2,742.50
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	9/1/2007		\$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		\$300,000.00	\$143,600.00	\$300,000.00	\$129,350.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM											
Interest & Principal									\$495,552.01		\$479,360.00
Total School Projects							3,782,500	\$343,700.00	\$151,852.01	\$343,700.00	\$135,660.00
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	2/15/2010		\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	9/15/2008		\$0.00	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10	10/13/2014	1,866,000		\$30,000.00		\$30,000.00
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	11/1/2018	50,000	\$10,000.00	\$1,837.50	\$10,000.00	\$1,450.00
Paving	#8-12	\$100,000	8/26/2011	6.00%	10	2/15/2021	40,000	\$10,000.00	\$3,900.00	\$10,000.00	\$3,300.00
Bear Pond	#10-12	\$250,000	8/26/2011	6.00%	10	2/15/2021	60,000	\$25,000.00	\$9,750.00	\$60,000.00	\$8,250.00
Paving	#15-13	\$100,000	8/26/2012	6.00%	10	2/15/2022	90,000	\$10,000.00	\$5,100.00	\$10,000.00	\$4,500.00
Fire Truck (Town's Share)	#17-13	\$60,000	8/26/2012	6.00%	15	2/15/2017	50,000	\$4,000.00	\$3,240.00	\$4,000.00	\$3,000.00
Short Beach Dunes	#26-14	\$55,000	8/26/2013	6.00%	5	2/15/2018	35,000	\$11,000.00	\$2,310.00	\$11,000.00	\$1,650.00
Paving	#16-14	\$100,000	8/26/2013	6.00%	10	2/15/2023	100,000	\$10,000.00	\$5,100.00	\$10,000.00	\$4,500.00
Paving	#21-15	\$100,000	8/26/2014	6.00%	10	2/15/2024	100,000	\$10,000.00	\$5,700.00	\$10,000.00	\$5,100.00
Fire Dispatch	#22-15	\$57,000	8/26/2014	6.00%	10	2/15/2024	57,000	\$5,700.00	\$3,249.00	\$5,700.00	\$2,907.00
Paving	#21-16	\$100,000	8/26/2015	6.00%	10	2/15/2025	0	\$0.00	\$0.00	\$10,000.00	\$5,700.00
Gas Pump	#26-16	\$38,500	8/26/2015	6.00%	5	2/15/2020	0	\$0.00	\$0.00	\$7,700.00	\$2,079.00
Issuance Cost									\$165,886.50		\$250,836.00
Interest & Principal									\$70,186.50	\$178,400.00	\$72,436.00
Total General Projects		\$18,840,640					2,448,000	\$95,700.00	\$70,186.50	\$178,400.00	\$72,436.00
Short Term Interest									\$30,000.00		\$30,000.00
Totals			As of 7/18/14 Total				8,013,420	\$736,310.00	\$292,750.14	\$853,744.00	\$283,304.00
Long Term Debt	General Fund	CPA Fund									
	5,441,920	312,500	5,754,420		&CPA	5,754,420	5,441,920	597,910	182,374	611,310	161,293
Short Term Military Houses	1,866,000		1,866,000				1,866,000	0	30,000	0	30,000
Short Term	705,500	100,000	805,500		Total ST	2,671,500	705,500	138,400	50,376	242,434	62,011
Proposed (Authorized)	0		0				0	0	30,000	0	30,000
RANNS											
Totals	8,013,420	412,500	8,425,920			8,425,920	8,013,420	736,310	292,750	853,744	283,304
Proposed											
CPA Debt	#21D-14	100,000	8/26/2014	6.00%	5	2/15/2018	100,000			\$20,000.00	\$4,200.00
Wharf Sea Wall (Majoram)	#11F-08	700,000	11/1/2008	3.86%	10	11/1/2018	312,500	\$62,500.00	\$11,484.38	\$62,500.00	\$9,062.50
CPA Town Wharf									\$73,984.38		\$95,762.50
Interest & Principal									\$11,484.38	\$82,500.00	\$13,262.50
Total CPA Debt							412,500	\$62,500.00	\$11,484.38	\$82,500.00	\$13,262.50

DEBT SERVICE

FY 16 Budget

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY17		FY18		FY19	
						Principal	Interest	Principal	Interest	Principal	Interest
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	\$16,000.00	\$2,400.00	\$16,000.00	\$1,440.00	\$16,000.00	\$1,440.00
Interest & Principal						\$16,000.00	\$18,400.00	\$16,000.00	\$17,440.00	\$16,000.00	\$16,480.00
Total Rubbish						\$16,000.00	\$2,400.00	\$16,000.00	\$1,440.00	\$16,000.00	\$480.00
School Computers	#18-14	\$58,500	8/26/2013	6.00%	5	\$11,100.00	\$1,053.00	\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	\$12,500.00	\$1,312.50	\$12,500.00	\$796.88	\$12,500.00	\$265.63
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	\$19,500.00	\$1,962.50	\$19,500.00	\$1,158.13	\$17,500.00	\$371.88
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	\$115,100.00	\$300,000.00	\$101,600.00	\$300,000.00	\$89,600.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM											
Interest & Principal							\$462,528.00		\$435,555.01		\$420,237.51
Total School Projects						\$343,100.00	\$119,428.00	\$332,000.00	\$103,555.01	\$330,000.00	\$90,237.51
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
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10		\$30,000.00		\$30,000.00		\$30,000.00
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	\$10,000.00	\$1,050.00	\$10,000.00	\$637.50	\$10,000.00	\$212.50
Paving	#8-12	\$100,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bear Pond	#10-12	\$250,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#15-13	\$100,000	8/26/2012	6.00%	10	\$10,000.00	\$3,900.00	\$10,000.00	\$3,300.00	\$10,000.00	\$2,700.00
Fire Truck (Town's Share)	#17-13	\$60,000	8/26/2012	6.00%	15	\$4,000.00	\$2,760.00	\$4,000.00	\$2,520.00	\$4,000.00	\$2,280.00
Short Beach Dunes	#26-14	\$55,000	8/26/2013	6.00%	5	\$11,000.00	\$990.00	\$2,000.00	\$330.00	\$0.00	\$0.00
Paving	#16-14	\$100,000	8/26/2013	6.00%	10	\$10,000.00	\$3,900.00	\$10,000.00	\$3,300.00	\$10,000.00	\$2,700.00
Paving	#21-15	\$100,000	8/26/2014	6.00%	10	\$10,000.00	\$4,500.00	\$10,000.00	\$3,900.00	\$10,000.00	\$3,300.00
Fire Dispatch	#22-15	\$57,000	8/26/2014	6.00%	10	\$5,700.00	\$2,565.00	\$5,700.00	\$2,223.00	\$5,700.00	\$1,881.00
Paving	#21-16	\$100,000	8/26/2015	6.00%	10	\$10,000.00	\$5,100.00	\$10,000.00	\$4,500.00	\$10,000.00	\$3,900.00
Gas Pump	#26-16	\$38,500	8/26/2015	6.00%	5	\$7,700.00	\$1,617.00	\$7,700.00	\$1,155.00	\$7,700.00	\$693.00
Issuance Cost											
Interest & Principal							\$134,782.00		\$121,265.50		\$115,066.50
Total General Projects		\$18,840,640				\$78,400.00	\$56,382.00	\$69,400.00	\$51,865.50	\$67,400.00	\$47,666.50
Short Term Interest							\$30,000.00		\$30,000.00		\$30,000.00
Totals			As of 7/18/14 Total			\$710,344.00	\$240,615.00	\$636,244.00	\$212,945.64	\$610,844.00	\$190,234.89
Long Term Debt	5,441,920	312,500	5,754,420		&CPA	584,510	140,140	539,510	120,678	516,110	103,981
Short Term Military Houses	1,866,000	100,000	1,866,000		Total ST	0	30,000	0	30,000	0	30,000
Short Term Proposed (Authorized)	705,500	0	805,500			125,834	40,475	96,734	32,268	94,734	26,254
RANNS	0	0	0			0	30,000	0	30,000	0	30,000
Totals	8,013,420	412,500	8,425,920			710,344	240,615	636,244	212,946	610,844	190,235
Proposed											
CPA Debt	#21D-14	100,000	8/26/2014	6.00%	5	\$20,000.00	\$3,000.00	\$20,000.00	\$1,800.00	\$20,000.00	\$600.00
Wharf Sea Wall (Majoram)	#11F-08	700,000	11/1/2008	3.86%	10	\$62,500.00	\$6,562.50	\$62,500.00	\$3,984.38	\$62,500.00	\$1,328.13
CPA Town Wharf Interest & Principal						\$92,062.50	\$88,284.38	\$82,500.00	\$5,784.38	\$82,500.00	\$84,428.13
Total CPA Debt						\$82,500.00	\$99,562.50	\$82,500.00	\$5,784.38	\$82,500.00	\$1,928.13

DEBT SERVICE

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY20		FY Thereafter	
						Principal	Interest	Principal	Interest
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Principal						\$0.00	\$0.00	\$0.00	\$0.00
Total Rubbish						\$0.00	\$0.00	\$0.00	\$0.00
School Computers	#18-14	\$58,500	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	\$125,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
School Roof	#15-07	\$175,000	11/1/2008	3.86%	20	\$0.00	\$0.00	\$0.00	\$0.00
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	\$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	\$77,600.00	\$1,790,000.00	\$213,800.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM									
Interest & Principal							\$377,600.00		
Total School Projects						\$300,000.00	\$77,600.00	\$1,790,000.00	\$213,800.00
Less \$2,256,420									
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
Coast Guard Houses	#1-04 STM	\$2,100,000	1/1/2005	6.00%	10		\$30,000.00		
Police, Fire & DPW Bldgs.	#13-08	\$100,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#8-12	\$100,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Bear Pond	#10-12	\$250,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#15-13	\$100,000	8/26/2012	6.00%	10	\$10,000.00	\$2,100.00	\$30,000.00	\$2,700.00
Fire Truck (Town's Share)	#17-13	\$60,000	8/26/2012	6.00%	15	\$4,000.00	\$2,040.00	\$26,000.00	\$7,680.00
Short Beach Dunes	#26-14	\$55,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#16-14	\$100,000	8/26/2013	6.00%	10	\$10,000.00	\$2,100.00	\$40,000.00	\$2,700.00
Paving	#21-15	\$100,000	8/26/2014	6.00%	10	\$10,000.00	\$2,100.00	\$40,000.00	\$4,800.00
Fire Dispatch	#22-15	\$57,000	8/26/2014	6.00%	10	\$5,700.00	\$1,539.00	\$22,800.00	\$2,736.00
Paving	#21-16	\$100,000	8/26/2015	6.00%	10	\$10,000.00	\$3,300.00	\$50,000.00	\$7,500.00
Gas Pump	#26-16	\$38,500	8/26/2015	6.00%	5	\$7,700.00	\$231.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal							\$101,410.00		\$236,916.00
Total General Projects		\$18,840,640				\$57,400.00	\$44,010.00	\$208,800.00	\$28,116.00
Short Term Interest							\$30,000.00		
Totals			As of 7/18/14			\$547,344.00	\$169,556.00	\$2,573,430.00	\$279,184.00
			Total						
Long Term Debt	5,441,920	312,500	5,754,420		&CPA	468,610	88,506	2,257,960	235,068
Short Term Military Houses	1,866,000		1,866,000			0	30,000	0	0
Short Term	705,500	100,000	805,500		Total ST	78,734	21,050	315,470	44,116
Proposed (Authorized)	0		0						
RANNS						0	30,000	0	0
Totals	8,013,420	412,500	8,425,920			547,344	169,556	2,573,430	279,184
Proposed									
CPA Debt									
Wharf Sea Wall (Majoram)	#21D-14	100,000	8/26/2014	6.00%	5	\$20,000.00	\$600.00	\$0.00	\$0.00
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Principal							\$20,600.00		\$0.00
Total CPA Debt						\$20,000.00	\$600.00	\$0.00	\$0.00

APPENDIX 8

Reserve Fund Transfers

This shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY15 as of the publication of this report.

*Reserve Fund Activity
Fiscal Year 2015 as of 3/31/15*

Reserve Fund Beginning Balance						
	Total Available					\$136,271.00
						\$136,271.00
	Reserve Fund Transfers					
FinCom Approval						
Date	Account	Account Number	Amount			
7/2/2014	Town Accountant Dept Head Salary	1.135.510.5110.01	\$1,000.00			
7/2/2014	Town Accountant Asst Salary	1.135.510.5110.06	\$1,000.00			
11/20/2014	Veteran's Services	1.543.520.5200.	\$21,425.00			
11/20/2014	Town Administrator Salary	1.129.510.5110.01	\$28,600.00			
11/20/2014	Town Administrator Admin Asst Salary	1.129.510.5110.02	\$1,400.00			
2/4/2015	Selectmen Professional & Technical Service	1.122.520.5300	\$5,000.00			
2/15/2015	Fire- Emergency Salaries	1.220.510.5140.04	\$19,655.19			
2/15/2015	Fire- Sick Fill	1.220.510.5150.04	\$7,000.00			
2/15/2015	Fire Vehicles Repair & Maint	1.220.520.5240.05	\$10,075.74			
2/15/2015	Fire- Supplies	1.220.540.5400	\$5,752.56			
	Approved					\$100,908.49
	Reserve Fund Balance					\$35,362.51

APPENDIX 9

**Town of Nahant
Report of the Community Preservation Committee
Spring 2015**

STATUS OF CPA FUNDING AND PROJECTS

Spring 2015

Community Preservation Report — Spring 2015

An Introduction to the Community Preservation Act in Nahant

The Community Preservation Act (the “CPA” or the “Act”, 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 recreation.. The first three of these areas must receive an allocation of at least 10% of each year's revenues. Open Space includes land for recreation, and as of July 2012 revenues may be appropriated for rehabilitation and capital improvements on land designated for recreational use.

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 (the “CPC”) was formed to study and recommend how Nahant’s CPA revenues should be spent. One of the CPC’s first acts was to develop a Mission Statement.

Mission Statement

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.

The CPC’s process is consistent with the terms of the CPA. The Committee was formed to study and recommend to Town Meeting plans and proposals regarding the expenditure of Nahant's CPA revenues. The committee serves 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.

This Years Committee

The CPC, appointed by the Selectmen, currently consists of three at-large members (Paul Spirn, Mark Reenstierna, and Robert Cusack) and representatives of the Town’s Conservation Commission (Ellen Steeves), Historic Commission (Lynne Spencer), Housing Authority (Susan Bonner), Planning Board (Carl Easton), Open Space Committee (Open) and Recreation Commission (Jennifer McCarthy). Carl Easton was elected Chair, Paul Spirn serves as Vice Chair and Financial Liaison to the Town, and the Chair serves as administrative secretary to the Committee.

In preparation for the 2015 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. This year’s recommendations are listed in the last section of this report. The Committee’s recommendations will be presented to the Annual Town Meeting on April 25th, 2015, for approval.

This document, the *Community Preservation Report Spring 2015*, is a summary of the CPC’s work during the twelve month period following the 2014 Annual Town Meeting. It contains the assessment of future needs, the process by which projects are evaluated, a history of appropriations (Appendix A), an update on previously funded projects (Appendix B), and this years FY’ 16 recommendations of the CPC (Appendix C)

We are currently are in the eleventh (11th) Fiscal Year since the acceptance of the Community Preservation Act by the Town of Nahant in 2004 and at this spring's Annual Town Meeting we will be making recommendations to appropriate the anticipated Fiscal Year 2016 CPA funds which will mark the twelfth (12th) Fiscal Year of the CPA for Nahant.

The Surtax and State Matching Funds

Since adoption and through the next fiscal year, FY'16, the Town will have raised through its CPA surtax the sum of \$1,957,192.68.

This past November (2014) the Town of Nahant received a 72% match from the State CPA Fund, making our inception-to-date receipts in State matching funds of \$1,326,354 (Note: FY 06 through FY15) approximately 75% of what the Town has raised itself over the years.

This past Fall's, FY 15, decreased match (\$131,607 from the previous \$176,602) was due to (a) a reduction from 25 million to 11 million in extra matching funds provided to the CPA Trust by the state, and(b) an increase of seven additional participating communities.. The Source of Community Preservation Funds is set forth below. Exclusive of Borrowings and through the coming fiscal year, the CPA will have provided the Town with \$3,428,749.38 to use for Community Preservation Act purposes.

Source of Nahant's CPA Funds

	Nahant Surtax	State Match	Interest	Initial Principal Amount of Outstanding Borrowings	Total Funds
FY 05	\$128,654.25		\$880.92		\$129,535.17
FY 06	\$135,416.20	\$129,606.00	\$4,577.99		\$269,821.18
FY 07	\$142,738.27 ¹	\$137,073.00	\$21,348.54		\$301,159.81¹
FY 08	\$169,723.82 ²	\$142,839.00	\$22,820.51		\$335,383.33²
FY 09	\$169,296.31 ³	\$171,436.00	\$8,461.80	\$625,000.00	\$974,194.11³
FY 10	\$166,560.64 ⁴	\$130,283.00	\$1,488.04		\$298,331.68⁴
FY 11	\$168,141.27 ⁵	\$101,543.00	\$1,280.31		\$270,964.58⁵
FY 12	\$172,137.48 ⁶	\$101,495.00	\$622.12		\$274,254.60⁶
FY 13	\$175,869.40 ⁷	\$103,780.00	\$591.78		\$280,241.18⁷
FY 14	\$179,599.96 ⁸	\$176,692.00	\$687.08	\$100,000.00	\$356,978.84
FY 15	\$174,565.00 ⁹	\$131,607.00	\$565.09		\$280,304.00⁸
FY 16	\$179,730.00 ⁹	80,878.50 ⁹	1,000.00 ⁹		\$261,608.50⁸
TOTAL	\$1,957,192.68¹⁻⁹	\$1,407,232.51⁹	\$64,324.19⁹	\$725,000.00	\$4,032,777.02¹⁻⁹

Includes:

¹ surtax lien recovery of \$324.34

⁴ surtax lien recovery of \$145.29

⁷ surtax lien recovery of \$390.18

² surtax lien recovery of \$631.07

⁵ surtax lien recovery of \$718.97

⁸ surtax lien recovery of \$637.15

³ surtax lien recovery of \$598.5

⁶ surtax lien recovery of \$881.26

⁹ estimates for FY '15 - FY '16

The Outlook for Next Year

For the coming fiscal year, FY' 16, it is estimated that the Town of Nahant will receive \$80,878.50 as a state match against the estimated FY '16 CPA surcharge revenues as estimated by the Assessor; an approximately forty-five percent (45%) match. Consequently, the CPC has projected a conservative estimate of revenue for the coming fiscal year as it is quite possible that the state will not be able to augment the CPA Trust fund as it has the last two years. Moreover, the number of participating communities will grow from 155 to 158 including two large municipalities, New Bedford and Arlington.

The Leverage of CPA Grants

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 its use of 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 45 projects approved, seven have 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. The FY'14 appropriation for repair of the Town Wharf from the ramp to Marjoram Park is on hold pending receipt of a successful award of matching grant money by a state agency, which currently appears to be doubtful.

Of the project cost for the forty-two (42) remaining approved projects with a total project cost of \$4,098,450, the Town's share (raised by the surtax) of the awards for those projects, \$1,407,305 represents approximately 39% 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 local CPA surtax, which means the Town only has to provide approximately 39 cents of every dollar needed for funded projects.

	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town Share as a % of Total cost</u>
Totals from Ten Years of Appropriations	\$4,098,514	\$2,422,514	\$1,577,369	\$968,000	\$458,000	<u>38.5%</u>

The entire Leverage report is detailed in Appendix A.

The Status of Funded Projects

Appendix B lists the projects approved in each of the prior Fiscal Years, showing 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.

The Assessment Process

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.

Based on the information gathered, the CPC each year develops an assessment of Nahant's goals and needs in each of the community preservation areas. 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.

This Year's Needs Assessment

As part of this year's process, the CPC held a public informational hearing on December 1, 2014. The CPC publicized the hearing through an article in the *Lynn Daily Item* plus a direct mailing to town committee and board chairpersons and non-profit organizations in Nahant.

The following items were made available to the members of the CPC via prior distribution, and to the general public via paper handouts at this meeting and by posting on the Town's web site:

- Town of Nahant Community Preservation Committee, Grant Application Package & Project Submission Form
- Chart of Community Preservation Fund Allowable Spending Purposes.

This was an informational session to answer questions and to gather information for the assessment of the Town's community preservation needs.

At the public hearing the Chair put forth a history of the CPA, its basic funding mechanism, the appropriations mechanism and the Committee's (CPC) history over the years in Nahant, in particular that we were the 42nd municipality to adopt and that there are now 158 participating municipalities. The Committee pointed out that although the CPC makes recommendations (to both the Finance Committee and Town Meeting), all projects are voted on and approved (or not) by Town Meeting. He spelled out the four purposes of the act: Housing, Historic Preservation, Open Space, and Recreation as eligible projects and that the Act specifically excludes maintenance expenditures. He also described the required 10% requirements for Housing, Historic, and Open Space funding.

The subsequent public discussion solicited questions, ideas, and comments from the audience (only three attendees), to which members of the CPC attempted to provide answers. Two proposed projects involving CPA-funding were discussed;

1. Emily Potts outlined an idea for the Nahant Life Saving Station to return the concrete steps to wooden steps as in the original building.
2. Karen Falat discussed the evolving public participation in the platform tennis open to the Public at the Nahant Country club and the need for a second platform tennis court to satisfy demand. She also discussed the role this court could play in the town sponsored tennis program for youth.

It was communicated that the deadline for applications is January 28th, 2015.

Methodology & Results

I. Public meeting held on December 1st, 2014

The hearing was duly advertised by an article in *Lynn Daily Item*, augmented by direct mailing to town boards and organizations, as well as postings on the Town’s roadside Electronic Notice Display and on the Town web site. The hearing resulted in discussions around the following CPA categories.

<u>Historic Preservation</u>	<u>Affordable Housing:</u>	<u>Open Space</u>	<u>Recreation</u>
NLSS - Replace front two sets of concrete stairs with wooden stairs	None	None	2 nd Platform tennis court at Nahant Country Club

II. Applications received:

<u>Applicant</u>	<u>Project</u>
Town of Nahant	Boat ramp and seawall study in year 1 to be followed with year 2 construction
Town of Nahant	Fire Station – long range capital improvement program
Town of Nahant	Town Hall – Flag Pole preservation and restoration
Town of Nahant	Cemetery - Software to manage the cemetery lots with GICS overlay and portal
Town of Nahant	Ellingwood Chapel - additional funds to undertake the electrical work.
Library Trustees	Library – additional study and extraordinary emergency repairs if indicated
Town of Nahant	COA- matching funds for vehicle replacement
Nahant Preservation Trust	NLSS – install redesigned site plan, replace concrete steps, and re-point foundation
Nahant County Club	One third matching funds for installation of a 2 nd platform tennis court
Town of Nahant	Town Clerk – 2 nd year of five year plan to preserve town records
Planning Board/Assessors	Cross index building department records so as to be available on a per property basis.

The Selection Process

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 evaluating proposed projects the committee used criteria set forth below.

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 CPA legislation. Funds collected under the Community Preservation Act can only be spent for four community preservation areas: open space, historic preservation, affordable housing, and 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.

Projects are then evaluated with consideration of the Selection Criteria adopted by the Town of Nahant CPC. That criteria used to assess proposed projects are:

- 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

Grant Acceptance

All grant recipients must fulfill obligations and are required to formally accept the Grant and to sign the Grant Contract, the form of which, together with Grant Requirements and Procurement Guidelines are detailed in the Grant Application Package that is found on the CPC’s web page on the Town’s web site http://www.nahant.org/townhall/cpc.shtml#gpm1_5

Solicitation of 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.

Respectfully Submitted,

Carl Easton, Chair
March 24th, 2015

**Appendix A Nahant Community Preservation Committee
2015 LEVERAGE REPORT**

Projects FY 06	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % of Total cost
Life-Saving Station	\$ 135,000	\$ 135,000	\$ 62,500	None \$ 300,000 spent previously	\$ 0	50%
Bailey's Hill Gazebo	18,000	10,000	5,000	8,000	1,000	28%
Building Study	1,500	1,500	750	None	0	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%

Projects FY 07	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % of Total cost
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%

Projects FY 08	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % 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	\$0	\$30,000	43%
Totals 3 Years	\$1,874,500	\$958,500	\$474,250	\$568,000	\$348,000	25.3%

**Appendix A Nahant Community Preservation Committee
2015 LEVERAGE REPORT**

Projects FY 09	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % 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%

Projects FY 10	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % of Total cost
Housing Authority Windows 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	\$2,961,000	\$1,985,000	\$992,598	\$568,000	\$408,000	33.5%

Projects FY 11	Total Project Cost	Grant	Town share of Grant	Required Grant Match	Additional Investment	Town's share as % of Total cost
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	\$3,101,000	\$2,025,000	\$1,080,648	\$568,000.00	\$408,000.00	34.8%

**Attachment A Nahant Community Preservation Committee
2015 LEVERAGE REPORT (cont.)**

<u>Projects FY 12</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>Town's share as % of Total cost</u>
Public Way Study	\$11,240	\$11,2400	\$ 7,025	None	None	60%
Community Garden	\$15,000	\$15,000	\$ 9,375	None	None	60%
Ellingwood Chapel	\$5,000	\$5,000	\$ 3,145	None	None	60%
Cemetery	\$4,000	\$4,000	\$ 2,500	None	None	60%
Master Plan and NLSS	\$190,000	\$190,000	\$118,750	None	\$50,000	60%
Total FY '12	\$225,240	\$225,240	\$140,775	None	\$50,000	60%
Total 7 Years	<u>\$3,326,240</u>	<u>\$2,250,240</u>	<u>\$1,221,423</u>	<u>\$568,000</u>	<u>\$458,000</u>	<u>36.7%</u>

<u>Projects FY 13</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>Town's share as % of Total cost</u>
Spindrift Chair Lift	\$12,710	\$12,710	\$7,875.00	None	\$	63%
Public Way Study	\$12,500	\$12,500	\$8,007.30	None	\$	63%
Total FY '13	\$25,210	\$25,210	\$15,882.30	None	\$	63%
Total 8 Years	\$3,351,45	\$2,275,450	\$1,237,305.30	\$568,000	\$458,000	<u>36.5%</u>

<u>Projects FY 14</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>Town's share as % of Total cost</u>
Nahant Town Library; windows, loggia, skylight	\$30,000	\$30,000	\$15,000	None	\$	50%
Recreation Study	\$25,000	\$25,000	\$12,500	None	\$	50%
Town Wharf (ramp to Marjoram Hill Park)	\$500,000	100,000	\$100,000	\$400,000		20%
Town Wharf (Dory Club around and ramp wall)	\$65,000	\$65,000	\$32,500	None		50%
Town Hall Auditorium Windows Weather strip	\$10,000	\$10,000	\$5,000	None		50%
Ellingwood Chapel Electrical Upgrades	\$10,000	\$10,000	\$5,000e			50%
Total FY '14	\$640,000	\$240,000	\$170,000	\$400,000	\$0	26.6
Total Nine Years	\$3,991,450	\$2,315,450	\$1,407,305	\$968,0000	\$458,000	<u>35.3%</u>

**Attachment A Nahant Community Preservation Committee
2015 LEVERAGE REPORT (cont.)**

<u>Projects FY 15</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>Town's share as % of Total cost</u>
Town Records Preservation, year 1 of 5	\$31,319	\$31,319	\$19,502	None	\$	62.3%
Town Hall Interior Stair Case Rehabilitation	\$15,000	\$15,000	\$9,342	None	\$	62.3%
Town Hall HVAC lower level	\$45,74	\$45,745	\$28,485	none		62.3%
Town Hall Preserve Exterior Balcony	\$15,000	\$15,000	\$9,342	None		62.3%
Total FY '15	\$107,064	\$107,064	\$170,064	0	\$0	62.3
Total Ten Years	\$4,098,514	\$2,422,514	\$1,577,37	\$968,0000	\$458,0000	<u>38.5%</u>

**Appendix B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015**

<u>Projects FY 2006</u>	<u>Applicant</u>	<u>CPA Category and Project Description</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

**Appendix B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015**

<u>Projects 2007</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

**Attachment B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015 (cont.)**

<u>Projects 2008</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

<u>Project 2009</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	(\$17,430.58)	Completed
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

**Attachment B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015 (cont.)**

<u>Projects FY 2010</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	(\$60,000.00)	Work completed
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	(\$12,500.00))	Fully expended, surveying and bound marking 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

<u>Projects FY 2011</u>	<u>Applicant</u>	<u>CPA Category and Project Description</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)	Completed; unexpended transferred to Housing Reserve
Dune Restoration	Town of Nahant	Open Space	\$5,000.00	(\$5,000.00)	Completed
Public Way Study	Nahant Planning Board Committee	Open Space	\$10,000	(\$10,775.07)	Combined with previous year, balance \$11,724.93
Town Wharf Preservation	Town of Nahant	Recreation, Open Space, Historic	\$40,000.00	(\$40,000.00)	Work completed
Library Renovations	Nahant Library	Historic Preservation	\$45,000.00	(\$5,000.00)	FY 16 article to augment
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,345.17)	\$2,654.83 returned to CPC General Reserve

<u>Projects 2012</u>	<u>Applicant</u>	<u>CPA Category and Project Description</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Public Way Study	Nahant Planning Board	Open Space	\$11,240.00	(\$400.00)	Survey work and placing of boundary makers continuing
Community Garden	Town of Nahant	Open Space	\$15,000.00	(\$14,984)	Completed
Ellingwood Chapel Repairs	Town of Nahant	Historic Preservation	\$5,000.00	4,924.50	Completed; unexpended transferred to 2014 article
Cemetery Gates	Cemetery Committee	Historic Preservation	\$4,000.00	\$1,600.000	Completed; 2.400 recommended to be transferred as 2014 Warrant Article

**Attachment B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015 (cont.)**

<u>Projects 2012 (Cont.)</u>	<u>Applicant</u>	<u>CPA Category and Project Description</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Short Beach; Master Plan and Nahant Life Saving Station Site Improvements	Town of Nahant Nahant Preservation Trust	Historic Preservation	\$190,000.00	(\$114,478)	Pending additional funding request for FY 2016

<u>Projects 2013</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	\$12,710.40	(\$12,410.85)	Work completed; \$295.55 unspent, to be transferred to reserve
Public Ways Study	Nahant Planning Board	Open Space	\$12,500.00	0	Surveys and title research of Little Nahant Completed, some t bounds placed; title research commencing in big Nahant

<u>Projects 2014</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Library Preservation	Library Trustees	Historic	\$30,000.00	\$11,710	Skylight and roof work completed. Loggia tile repaired, Windows and heating distribution remain
Recreation Study	Town of Nahant	Recreation	\$25,000.00	-0-	Committee formed, vendor selection underway
Emergency Wharf Repairs	Town of Nahant	Historic Preservation	\$65,000.00	(\$50,000)	Completed; funds need to be transferred to reserves
Wharf Preservation	Town of Nahant	Historic Preservation	\$100,000.00	0	On Hold: Awaiting state award of required matching funds
Ellingwood Electrical Rehabilitation	Town of Nahant	Historic Preservation	\$10,000.00		Job under estimated, additional funding sought in 2015 for more major electrical work.
Town Hall Auditorium Window	Town of Nahant	Historic Preservation	\$10,000.00	\$7,012	Awaiting specifications and vendor selection
Spindrift Preservation	Housing Authority	Housing	\$50,000.00	(\$50,000)	Completed

**Attachment B Nahant Community Preservation Committee
FUNDED PROJECTS STATUS REPORT as of 03/15/2015 (cont.)**

<u>Projects 2015</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Town Records Preservation, year 1 of 5	Town of Nahant	Historic Preservation	\$31,319.00	(\$29,586)	Phase 1 complete, additional funding being sought for Phase 2
Town Hall Interior Stair Case Rehabilitation	Town of Nahant	Historic Preservation	\$15,000.00	-0-	Awaiting vendor selection
Town Hall HVAV lower level	Town of Nahant	Historic Preservation	\$45,745.00	-0-	Awaiting vendor selection
Town Hall Preserve Exterior Balcony	Town of Nahant	Historic Preservation	\$15,000.00	-0-	Awaiting vendor selection

RECOMMENDATIONS – Spring 2015

The Community Preservation Committee has approved the following recommendations for the 2015 Advisory and Finance Committee’s Consideration

March 20th, 2015

- A. To recommend the Town appropriate for the payment of debt service of principal and owing on the \$625,000 Town Wharf Bonding authorized by the 2008 Annual Town Meeting (Article 11F), the sum of \$71,563 from Fiscal Year 2016 Community Preservation Fund revenues.
- B. To recommend the Town set aside \$26,161 from Fiscal Year 2016 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Community Housing Account for later appropriation.
- C. To recommend the Town set aside \$26,161 from Fiscal Year 2016 Community Preservation Fund revenues to be maintained in the Community Preservation Fund Open Space Account for later appropriation.
- D. To recommend \$13,000 be appropriated from Fiscal Year 2016 Community Preservation Fund revenues for administrative and operating expenses of the Community Preservation Committee.
- E. To recommend the Town appropriate \$25,000 from the Community Preservation General Reserves Account for design and engineering services to study the preservation and rehabilitation of the Town Wharf boat ramp and associated seawalls (the boat ramp, its retaining walls, and the retaining wall from the ramp to Marjoram Park) as applied for by the Town of Nahant.
- F. To recommend the Town appropriate \$15,000 from Fiscal Year 2016 Community Preservation Fund revenues to engage a design team experienced in public safety facilities to prepare a long-range preservation and capital improvement program for the existing historic Nahant Fire Station as requested by the Town of Nahant.
- G. To recommend the Town appropriate \$16,500 from the Community Preservation General Reserves Account for the purpose of preserving the Town’s cemetery records and making them accessible as requested by the Town of Nahant.
- H. To recommend the Town appropriate \$15,000 from the Community Preservation General Reserves Account for the purpose of preserving and rehabilitating the historic Town Hall’s flag pole as applied for by the Town.
- I. To recommend the Town appropriate \$20,000 from the Community Preservation General Reserves Account in order to replace the historic chapel’s electrical breaker panel, chandelier wiring, branch wiring, some of which is embedded in the masonry, as prerequisite work to adding interior accent lighting including backlighting of the stained glass, as requested by the Town of Nahant and the Cemetery Committee.
- J. To recommend the Town appropriate \$20,000 from the Community Preservation General Reserves Account to serve for the acquisition and installation of a second platform tennis court adjacent to the existing platform court located at the Nahant Country Club tennis facility, subject to the following conditions: (i) matching funds from outside sources of \$40,000, (ii) acceptance by the Nahant Country Club of the Community Preservation Funding Grant, and (iii) execution of a CPC Funding Grant Agreement in form and substance acceptable to the Town.
- K. To recommend the Town appropriate \$20,000 from the Community Preservation General Reserve Account to a.) perform building condition assessments on the Town Library and develop a Master Program of physical needs for the building, and (b) to perform such emergency extraordinary repairs as prioritized by the physical needs study; subject to the following conditions: acceptance by the Library Board of Trustees (or its successor) of the Community Preservation Fund Grant; and execution of a CPC Funding Grant Agreement in form and substance acceptable to the Town.

- L.** To recommend the Town appropriate \$95,000 from Fiscal Year 2016 Community Preservation Fund revenues, in order to (a) complete the redesigned site plan's installation, (b) replace the front two sets of concrete steps as requested by the Nahant Preservation Trust.
- M.** To recommend the Town appropriate \$28,373 from the Community Preservation General Reserves Account to fund the second year of a five year project to preserve and digitize the town's records. The total five-year cost is projected to be approximately 130,000 with the first year successfully completed for 129,586, as applied for by the Town Clerk on behalf of the Town.
- N.** To recommend the Town appropriate \$5,000 from the Community Preservation General Reserves Account for the purpose of preserving and cross-referencing the building department's records for use by other town departments and committees resulting in a view of "records by property" and filed with the Assessor's files as requested jointly by the Planning Board and the Assessor's Department.
- O.** To recommend the Town set aside from Fiscal Year 2016 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 on the following page.

Fiscal Year 2016 Appropriation Recommendations

APPLICANT	PROJECT	AMOUNT REQUESTED	Proposed Use of CPA Funds						TOTAL Recommended	NOTES, also if From reserves
			Historic	Open Space	Community Housing	Recreation	Admin	CPA General Reserves Fund		
TOWN	WHARF PRESERVATION	\$71,563	\$71,563							DEBT PAYMENT ON \$625,000 AUTHORIZED 2008.
TOWN	Town Hall: Flag Pole	\$15,000.	\$15,000							FY 15 \$15,000.00 FROM GENERAL RESERVES.
TOWN	Fire Station Study	\$15,000	\$15,000							FY 16 \$15,000 from FY 16 Revenues
TOWN	Wharf Ramp & Walls Study	\$25,000.			\$25,000					FY 15 \$25,000.00 FROM GENERAL RESERVES
TOWN CLERK	Town Records Preservation	\$28,373	\$28,373							FY 15 \$28,373 FROM GENERAL RESERVES.
Cemetery Commission	Online Records Database	\$16,500	\$16,500							FY 15 \$16,500 FROM GENERAL RESERVES
Nahant Country Club	Platform Tennis Court	\$20,000			\$20,000					FY 15 \$20,000 FROM GENERAL RESERVES
Cemetery Commission	Ellingwood Chapel Electric	20,000	\$20,000							FY 15 \$20,000 FROM GENERAL RESERVES
Library Board of Trustees	Building Study, extraordinary repairs	\$20,000	%20,000							FY 15 \$20,000 FROM GENERAL RESERVES
Nahant Preservation Trust	Site Plan and Stairs	\$95,000	\$95,000							FY 16 \$95,000 from FY 16 Revenues
Planning Board and Assessors	Cross Index Building Dept. Records	\$5,000	\$5,000							FY 15 \$5,000 FROM GENERAL RESERVES

Appendix C — Community Preservation Committee

APPLICANT	PROJECT	AMOUNT REQUESTED	Proposed Use of CPA Funds							TOTAL Recommended	NOTES; also if From reserves
			Historic	Open Space	Community Housing	Recreation	Admin	CPA General Reserves Fund			
Administrative		\$13,000			\$13,000.00					\$13,000.00	
CPA OPEN SPACE RESERVE		\$26,161		\$26,161						\$26,161	
CPA HOUSING RESERVE		\$26,161			\$26,161					\$26,161	
CPA GENERAL RESERVE		\$14,724							\$14,724	\$14,724	
TOTALS		\$411,482	\$331,436	\$26,161	\$26,161	\$20,000	\$13,000	\$145,258,82	\$411,482		

APPENDIX 10

Proposed Storm Water By-Law

This shows the proposed Storm Water By-Law as presented by the Interim Town Administrator as of the publication of this report.

Stormwater Management Bylaw

GENERAL BYLAW

Town of Nahant

SECTION 1. PURPOSE

Regulation of activities that result in the disturbance of land and the creation of stormwater runoff is necessary for the protection of the Town of Nahant to safeguard the health, safety, and welfare of the general public and protect the natural resources of the Town of Nahant, including the waterbodies and groundwater. The purpose of this Bylaw is to prevent or diminish these impacts by controlling runoff and preventing soil erosion and sedimentation resulting from site construction and development.

- A. The harmful impacts of soil erosion and sedimentation are:
1. impairment of water quality and flow in lakes, ponds, streams, rivers, wetlands and groundwater;
 2. contamination of drinking water supplies;
 3. alteration or destruction of aquatic and wildlife habitat;
 4. flooding; and
 5. overloading or clogging of municipal catch basins and storm drainage systems.

The objectives of this by-law are:

1. to require practices that eliminate soil erosion and sedimentation and control the volume and rate of stormwater runoff resulting from land disturbance activities;
2. to ensure that soil erosion and sedimentation control measures and stormwater runoff control practices are incorporated into the site planning and design process and are implemented and maintained;
3. to require practices to control waste such as discarded building materials, concrete truck washout, chemicals, litter, and sanitary waste at the construction site that may cause adverse impacts to water quality;
4. to require practices to control the flow of stormwater from new and redeveloped sites into the Town of Nahant storm drainage system in order to prevent flooding and erosion;
5. to protect groundwater and surface water from degradation;
6. to promote groundwater recharge;
7. to prevent pollutants from entering the Town of Nahant municipal separate storm sewer system (MS4) and to minimize discharge of pollutants from the MS4;

8. to ensure adequate long-term operation and maintenance of structural stormwater best management practices so that they work as designed;
9. to comply with state and federal statutes and regulations relating to stormwater discharges; and
10. to establish the Town of Nahant legal authority to ensure compliance with the provisions of this by-law through inspection, monitoring, and enforcement;
11. to establish decision-making processes surrounding the land development activities that protect the integrity of the watershed and preserve the health of wetland and water resources;
12. to require that new development, redevelopment and all land conversion activities maintain the after-development runoff characteristics as equal to or less than predevelopment runoff characteristics to provide recharge and to reduce flooding, stream bank erosion, siltation, nonpoint source pollution, property damage, and to maintain the integrity of stream, channels and aquatic habitats;
13. to establish construction/alteration and post-development storm water management standards and design criteria for the regulation and control of stormwater runoff quality and quantity
14. to establish design criteria for measures to minimize nonpoint source pollution from stormwater runoff which would otherwise degrade water quality;
15. to establish design and application criteria for the construction and use of structural stormwater control facilities that can be used to meet minimum construction/alteration and post-development stormwater management, stormwater site design practices or “low-impact development” practices, such as reducing impervious cover and the preservation of open space and other natural areas, to the maximum extent practicable;
16. to establish provisions for the long-term responsibility for and maintenance of structural stormwater control facilities and nonstructural stormwater management practices to ensure that they continue to function as designed, are maintained, and pose no threat to public safety;
17. to establish provisions to ensure that there is an adequate funding mechanism, including surety, for the proper review, inspection, and long-term maintenance of stormwater facilities implemented as part of this Bylaw; and
18. to establish administrative procedures and fees for the submission, review, approval, or disapproval of stormwater management plans, and for the inspection of approved active projects and long-term follow-ups.

SECTION 2. DEFINITIONS

ABUTTER: The owner(s) of land abutting the activity.

AGRICULTURE: The normal maintenance or improvement of land in agricultural or aquacultural use, as defined by the Massachusetts Wetlands Protection Act G.L. c. 131, § 40, and its implementing regulations.

APPLICANT: Any person, individual, partnership, association, firm, company, corporation, trust, authority, agency, department, or political subdivision, of the Commonwealth or the Federal government to the extent permitted by law requesting a soil erosion and sediment control permit for proposed land-disturbance activity.

AUTHORIZED ENFORCEMENT AGENCY: The Planning Board its employees or agents designated to enforce this by-law.

BEST MANAGEMENT PRACTICE (BMP): An activity, procedure, restraint, or structural improvement that helps to reduce the quantity or improve the quality of stormwater runoff.

CERTIFIED PROFESSIONAL IN EROSION AND SEDIMENT CONTROL (CPESC): A certified specialist in soil erosion and sediment control. This certification program, sponsored by the Soil and Water Conservation Society in cooperation with the American Society of Agronomy, provides the public with evidence of professional qualifications.

CONSTRUCTION AND WASTE MATERIALS: Excess or discarded building or site materials, including but not limited to concrete truck washout, chemicals, litter and sanitary waste at a construction site that may adversely impact water quality.

CLEARING: Any activity that removes the vegetative surface cover.

DEVELOPMENT: The modification of land to accommodate a new use or expansion of use, usually involving construction.

DISTURBANCE OF LAND: Any action that causes a change in the position, location, or arrangement of soil, sand rock, gravel of similar earth material.

EROSION: The wearing away of the land surface by natural or artificial forces such as wind, water, ice, gravity, or vehicle traffic and the subsequent detachment and transportation of soil particles.

ESTIMATED HABITAT OF RARE WILDLIFE AND CERTIFIED VERNAL POOLS: Habitats delineated for state-protected rare wildlife and certified vernal pools for use with the Wetlands Protection Act Regulations (310 CMR 10.00) and the Forest Cutting Practices Act Regulations (304 CMR 11.00).

GRADING: Changing the level or shape of the ground surface.

GRUBBING: The act of clearing land surface by digging up roots and stumps

IMPERVIOUS SURFACE: Any material or structure on or above the ground that prevents water infiltrating the underlying soil. Impervious surface includes without limitation roads, paved parking lots, sidewalks, and roof tops.

LAND-DISTURBING ACTIVITY: Any activity that causes a change in the position or location of soil, sand, rock, gravel, or similar earth material.

MASSACHUSETTS ENDANGERED SPECIES ACT: (G.L. c. 131A) and its implementing regulations at (321 CMR 10.00) which prohibit the “taking” of any rare plant or animal species listed as Endangered, Threatened, or of Special Concern.

MASSACHUSETTS STORMWATER MANAGEMENT POLICY: The Policy issued by the Department of Environmental Protection, and as amended, that coordinates the requirements prescribed by state regulations promulgated under the authority of the Massachusetts Wetlands Protection Act G.L. c. 131 §. 40 and Massachusetts Clean Waters Act G.L. c. 21, §. 23-56. The Policy addresses stormwater impacts through implementation of performance standards to reduce or prevent pollutants from reaching water bodies and control the quantity of runoff from a site.

MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) or municipal storm drain system: The system of conveyances designed or used for collecting or conveying stormwater, including any road with a drainage system, street, gutter, curb, inlet, piped storm drain, pumping facility, retention or detention basin, natural or man-made or altered drainage channel, reservoir, and other drainage structure that together comprise the storm drainage system owned or operated by the Town of Nahant.

OPERATION AND MAINTENANCE PLAN: A plan setting up the functional, financial and organizational mechanisms for the ongoing operation and maintenance of a stormwater management system to insure that it continues to function as designed.

OUTFALL: The point at which stormwater flows out from a point source discernible, confined and discrete conveyance into waters of the Commonwealth.

OUTSTANDING RESOURCE WATERS (ORWs): Waters designated by Massachusetts Department of Environmental Protection as ORWs. These waters have exceptional sociologic, recreational, ecological and/or aesthetic values and are subject to more stringent requirements under both the Massachusetts Water Quality Standards (314 CMR 4.00) and the Massachusetts Stormwater Management Standards. ORWs include vernal pools certified by the Natural Heritage Program of the Massachusetts Department of Fisheries and Wildlife and Environmental Law Enforcement, all Class A designated public water supplies with their bordering vegetated wetlands, and other waters specifically designated.

OWNER: A person with a legal or equitable interest in property.

PERSON: An individual, partnership, association, firm, company, trust, corporation, agency, authority, department or political subdivision of the Commonwealth or the federal government, to the extent permitted by law, and any officer, employee, or agent of such person.

POINT SOURCE: Any discernible, confined, and discrete conveyance, including but not limited to, any pipe, ditch, channel, tunnel, conduit, well, discrete fissure, or container from which pollutants are or may be discharged.

PRE-CONSTRUCTION: All activity in preparation for construction.

PRIORITY HABITAT OF RARE SPECIES: Habitats delineated for rare plant and animal populations protected pursuant to the Massachusetts Endangered Species Act and its regulations.

REDEVELOPMENT: Development, rehabilitation, expansion, demolition or phased projects that disturb the ground surface or increase the impervious area on previously developed sites.

RUNOFF: Rainfall, snowmelt, or irrigation water flowing over the ground surface.

SEDIMENT: Mineral or organic soil material that is transported by wind or water, from its origin to another location; the product of erosion processes.

SEDIMENTATION: The process or act of deposition of sediment.

SITE: Any lot or parcel of land or area of property where land-disturbing activities are, were, or will be performed.

SLOPE: The incline of a ground surface expressed as a ratio of horizontal distance to vertical distance.

SOIL: Any earth, sand, rock, gravel, or similar material.

STABILIZATION: The use, singly or in combination, of mechanical, structural, or vegetative methods, to prevent or retard erosion.

STORMWATER: Stormwater runoff, snow melt runoff, and surface water runoff and drainage.

STORMWATER MANAGEMENT PLAN: A plan required as part of the application for a Stormwater Management Permit. See Section 7. A document containing narrative, drawings and details developed by a qualified professional engineer (PE) or a Certified Professional in Erosion and Sedimentation Control (CPESC), which includes best management practices, or equivalent measures designed to control surface runoff, erosion and sedimentation during pre-construction and construction related land disturbance activities.

STRIP: Any activity which removes the vegetative ground surface cover, including tree removal, clearing, grubbing, and storage or removal of topsoil.

TSS: Total Suspended Solids.

VERNAL POOLS: Temporary bodies of freshwater which provide critical habitat for a number of vertebrate and invertebrate wildlife species.

WATERCOURSE: A natural or man-made channel through which water flows or a stream of water, including a river, brook, or underground stream.

WETLAND RESOURCE AREA: Areas specified in the Massachusetts Wetlands Protection Act G.L. c. 131, § 40 and in the Town of Nahant wetland bylaw/ordinance.

SECTION 3. AUTHORITY

This bylaw is adopted under authority granted by the Home Rule Amendment of the Massachusetts Constitution, the Home Rule statutes, and pursuant to the regulations of the federal Clean Water Act found at 40 CFR 122.34

Nothing in this Bylaw is intended to replace the requirements of any other bylaw that has been made or may be adopted by the Town of Nahant.

SECTION 4. APPLICABILITY

This bylaw shall apply to all activities that result in disturbance of one or more acres of land that drains to the municipal separate storm sewer system. Except as authorized by the Planning Board in a Stormwater Management Permit or as otherwise provided in this bylaw, no person shall perform any activity that results in disturbance of an acre or more of land. Normal maintenance and improvement of land in

agricultural or aquacultural use, as defined by the Wetlands Protection Act regulation 310 CMR 10.4, are exempt. In addition, as authorized in the Phase II Small MS4 General Permit for Massachusetts, storm water discharges resulting from the above activities that are subject to jurisdiction under the Wetlands Protection Act and demonstrate compliance with the Massachusetts Storm Water Management Policy as reflected in an Order of Conditions issued by the Conservation Commission are exempt from compliance with this bylaw.

No person may undertake a construction activity, including clearing, grading and excavation that results in a land disturbance that will disturb equal to or greater than one acre of land or will disturb less than one acre of land but part of a larger common plan of development or sale that will ultimately disturb equal to or greater than one acre of land draining in to the Town of Nahant municipal storm sewer system without a permit from the Planning Board. Construction activity does not include routine maintenance that is performed to maintain the original line and grade, hydraulic capacity or the original purpose of the site.

Construction activities that are exempt are:

1. Normal maintenance and improvement of land in agricultural use as defined by the Wetlands Protection Act regulations 310 CMR 10.04 and MGL Chapter 40A, section 3;
2. Maintenance of existing landscaping, gardens, or lawn areas associate with a single family dwelling provided such maintenance does not include the addition of more that 100 cubic yards of soil material, or alteration of drainage patterns;
3. The construction of fencing that will not substantially alter existing terrain or drainage patterns;
4. Normal maintenance of Town owned public land, ways, and appurtenances;
5. Maintenance, reconstruction or resurfacing of any public way; and the installation of drainage structures or utilities within or associated with public ways that have been approved by the appropriate authorities provided that written notice be filed with the Planning Board fourteen (14) days prior to commencement of activity;
6. Activities that are subject to jurisdiction under the Wetlands Protection Act and demonstrate compliance with the Massachusetts Storm Water Management Policy as reflected in an Order of Conditions issued by the Conservation Commission.

SECTION 5. RESPONSIBILITY FOR ADMINISTRATION

- A. The Planning Board shall administer, implement and enforce this bylaw. Any powers granted to or duties imposed upon the Planning Board may be delegated in writing by the Planning Board to its employees or agents.
- B. Waiver. The Planning Board may waive strict compliance with any requirement of this by-law or the rules and regulations promulgated hereunder, where:
 - (1) such action is allowed by federal, state and local statutes and/or regulations,
 - (2) is in the public interest, and
 - (3) is not inconsistent with the purpose and intent of this by-law.

- C. Public Hearing. The Permit Authority shall hold a public hearing within sixty-five (65) days of the receipt of a complete application and shall take final action within ninety (90) days from the time of the close of the hearing unless such time is extended by agreement between the applicant and the Permit Authority. Notice of the public hearing shall be given by publication and posting and by certified mail at the Applicant's expense to abutters at least fourteen (14) days prior to the hearing. The Permit Authority shall make the application available for inspection by the public during business hours at the Nahant Town Hall.
- D. Information requests. The applicant shall submit all additional information requested by the Permit Authority to issue a decision on the application.
- E. Actions by the Permit Authority may include;
1. Approve the Stormwater Management Permit (Stormwater Management Permit) Application and issue a permit if it finds that the proposed plan will protect water resources and meets the objectives and requirements of this by-law;
 2. Approve the Stormwater Management Permit Application and issue a permit with conditions, modifications or restrictions that the Permit Authority determines are required to ensure that the project will protect water resources and meets the objectives and requirements of this by-law;
 3. Disapprove the Stormwater Management Permit Application and deny the permit if it finds that the proposed plan will not protect water resources or fails to meet the objectives and requirements of this by-law.
- F. Failure of the Permit Authority to take final action. Failure of the Permit Authority to take final action upon an Application within the time specified above shall be deemed to be approval of said Application. Upon certification by the Town Clerk that the allowed time has passed without the Permit Authority's action, the Stormwater Management Permit shall be issued by the Town Clerk.

SECTION 6. RULES AND REGULATIONS

The Planning Board may adopt, and periodically amend rules and regulations to effectuate the purposes of this by-law. Failure by the Planning Board to promulgate such rules and regulations shall not have the effect of suspending or invalidating this by-law. The Rules and Regulations shall include Permits and Procedure; Stormwater Management Plan; Operation and Maintenance Plans, etc.

SECTION 7. SURETY

The Planning Board may require the permittee to post before the start of land disturbance activity, a surety bond, irrevocable letter of credit, cash, or other acceptable security. The form of the bond shall be approved by town counsel, and be in an amount deemed sufficient by the Planning Board to ensure that the work will be completed in accordance with the permit. If the project is phased, the Planning Board may release part of the bond as each phase is completed in compliance with the permit but the bond may not be fully released until the Planning Board has received the final report as required by Section 10 and issued a certificate of completion.

SECTION 8. FINAL REPORTS

Upon completion of the work, the permittee shall submit a report (including certified as-built construction plans, as outlined in Subdivision Regulations, Section IV.B.8.a, from a Professional Engineer (P.E.), surveyor, or Certified Professional in Erosion and Sediment Control (CPESC), certifying that all erosion and sediment control devices, and approved changes and modifications, have been completed in accordance with the conditions of the approved permit. Any discrepancies should be noted in the cover letter.

SECTION 9. ENFORCEMENT

- A. The Planning Board or an authorized agent of the Planning Board shall enforce this by-law, regulations, orders, violation notices, and enforcement orders, and may pursue all civil and criminal remedies for such violations.

- B. Orders
 - 1. The Planning Board or an authorized agent of the Planning Board may issue a written order to enforce the provisions of this by-law or the regulations thereunder, which may include:
 - (a) a requirement to cease and desist from the land-disturbing activity until there is compliance with the bylaw and provisions of the land-disturbance permit;
 - (b) maintenance, installation or performance of additional erosion and sediment control measures;
 - (c) monitoring, analyses, and reporting
 - (d) remediation of erosion and sedimentation resulting directly or indirectly from the land-disturbing activity.
 - 2. If the enforcing person determines that abatement or remediation of erosion and sedimentation is required, the order shall set forth a deadline by which such abatement or remediation must be completed. Said order shall further advise that, should the violator or property owner fail to abate or perform remediation within the specified deadline, the Town of Nahant. may, at its option, undertake such work, and the property owner shall reimburse the Town of Nahant. expenses.
 - 3. Within thirty (30) days after completing all measures necessary to abate the violation or to perform remediation, the violator and the property owner shall be notified of the costs incurred by the [city or town], including administrative costs. The violator or property owner may file a written protest objecting to the amount or basis of costs with the Planning Board within thirty (30) days of receipt of the notification of the costs incurred. If the amount due is not received by the expiration of the time in which to file a protest or within thirty (30) days following a decision of the Planning Board affirming or reducing the costs, or from a final decision of a court of competent jurisdiction, the costs shall become a special assessment against the property owner and shall constitute a lien on the owner's property for the amount of said costs. Interest shall begin to accrue on any unpaid costs at the statutory rate, as provided in G.L. Ch. 59, § 57, after the thirty-first day following the day on which the costs were due.

- C. Criminal Penalty. Any person who violates any provision of this by-law, regulation, order or permit issued there under, shall be punished by a fine of not more than \$*****Reviewer insert fine*****. Each day or part thereof that such violation occurs or continues shall constitute a separate offense.
- D. Non-Criminal Disposition. As an alternative to criminal prosecution or civil action, the Town of Nahant may elect to utilize the non-criminal disposition procedure set forth in G.L. Ch.. 40, 21 D and [**the insert citation town enabling vote/bylaw (if applicable)**] of the Town of Nahant, in which case the Planning Board of the Town of Nahant shall be the enforcing person. The penalty for the 1st violation shall be \$*****Reviewer insert Fee*****. The penalty for the 2nd violation shall be \$*****Reviewer insert Fee*****. The penalty for the 3rd and subsequent violations shall be \$*****Reviewer insert Fee*****. Each day or part thereof that such violation occurs or continues shall constitute a separate offense.
- E. Appeals. The decisions or orders of the Planning Board shall be final. Further relief shall be to a court of competent jurisdiction.
- F. Remedies Not Exclusive. The remedies listed in this by-law are not exclusive of any other remedies available under any applicable federal, state or local law.

SECTION 10. CERTIFICATE OF COMPLETION

The issuing authority will issue a letter certifying completion upon receipt and approval of the final reports and/or upon otherwise determining that all work of the permit has been satisfactorily completed in conformance with this bylaw.

SECTION 11. SEVERABILITY

If any provision, paragraph, sentence, or clause of this by-law shall be held invalid for any reason, all other provisions shall continue in full force and effect.

APPENDIX 11

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.

5. 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**

6. 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.

7. 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.

8. 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.

Enterprise Fund: In Governmental Accounting, an Enterprise Fund is a Fund that provides goods or services to the public for a fee that makes the entity self-supporting. An Enterprise Fund basically follows Generally Accepted Accounting Principles (GAAP) as do the operations of private business entities. The intent of Enterprise Funds is to have the expenses (both direct and indirect) of providing goods or services on a continuing basis financed or recovered primarily through charges to the user.

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.

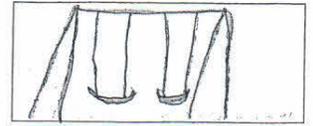
Tax Levy Limit: The maximum amount of the tax levy for a period under the restrictions of Proposition 21/2. It is calculated as the prior year limit plus new growth plus 2.5% of the prior year levy limit.

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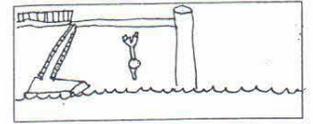
Flash Road Park with its sunshine yellows, light blue sky, puffy clouds, leafy, slanted trees is the place to be on a hot summer's day enjoying a refreshing icy blue slush.

Veronica Hill



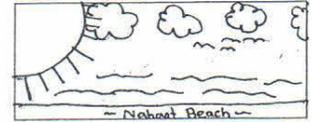
On a warm sunny day, you will find me at the **Wharf**, jumping and diving into the crystal clear, refreshing water.

Chris Hollenbach



I love the serene fresh morning breeze down by the **bay** where I lay on the sand with my best summer friend and then I glance at the sunset shining ever so bright.

Salina Kashif

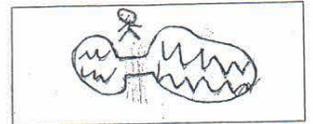


Nahant Beach - The shimmering sunlight making the sand sparkle like a thousand tiny jewels and the waves crashing against the shore with its cool water reminds me how wonderful summer is.

Shakira Kashif

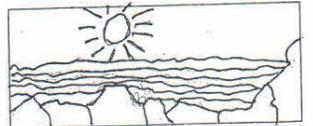
The **golf course** is the best place to walk and calm down.

Mikey Lewis



A glistening sunset is before our eyes, emerald green waves crashing below your feet at the **wharf**.

Liam Locke

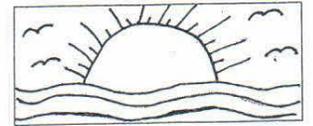


Every time I go to **Swallows' Cave** I can see the beautiful ocean glistening along the rocky shoreline.

Robert Luebken

I sit on the beach and watch the magnificent Boston skyscrapers reflect the beautiful light from the setting sun.

Rachel McCarthy

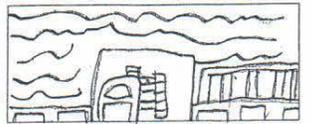


Walking through the **library**, there is a world of unexplained stories.

Alexander McDonough

The wide blue **sea** stretches as far as the eye can see. Sailing is the best thing to do in this town by the sea.

Bradley McDonough



The **Wharf** is a special place because of all the sea life and boats.

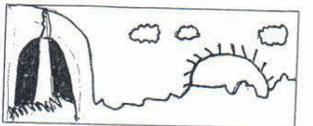
Maxwell McDonough

A calm wind and the bright sun hit your face. **Flash Road Park** is a place where memories are made.

Christian Nunez

Swallows' Cave, a peaceful place full of beauty, from the waves crashing across the rocks to the hermit crabs crawling across the shore. I love Swallows' Cave.

Michael O'Brien



They say you're not a Nahanter until you jump off the **Wharf**, where the sweet salty breezes fill your nose and shades of pinks, yellows, and reds paint the sky in this quintessential town.

Sam Reenstierna

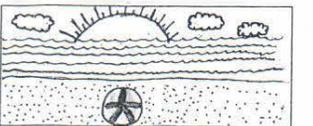


When the beaming sun hits my face and the waves on the shore tickle my feet, I know I'm at **Short Beach**.

Julia Siriani

As I stroll down to **Short Beach**, a strong breeze brushes against my skin. I walk down the beach to hunt for unique sand dollars. The feel of soft sand and the sound of children's laughter forms a cloud of childhood memories. Waves crashing and roaring are the beautiful sounds of **Short Beach**. Nahant is my home and my happy place.

Alexa Szczawinski



RESIDENTIAL CUSTOMER
NAHANT, MA 01908