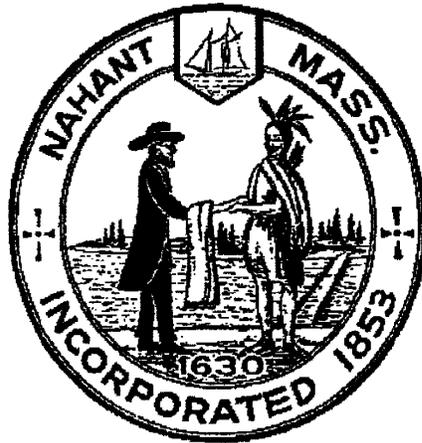


**Report and Recommendations  
of the  
Advisory and Finance Committee**

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**Town of Nahant  
Massachusetts**

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**Annual Town Meeting**  
*Saturday, April 30, 2005*  
*12:30 p.m.*

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**Please bring this book with you to the Town Meeting**

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# *Did you know...?*

On Saturday, June 24, 1911, Josephine Pfuia closed the Great Nahant Air Show by becoming the first woman to fly in an airplane out of Nahant. –Ian Antrim

Henry Cabot Lodge Jr. helped build the Hotel Tudor. People of social status would enjoy the convenience, comfort, and excellence of this hotel. –Daniel Barbacoff

Captain Henry Dunham, the first mail carrier in Nahant, used a small one-horse wagon to deliver mail. –Heather Tevrow

In 1854, Alfred L. Rouell was the captain of the steamboat, Nelly Baker. –Kaitlyn Dantona

The formal dedication of Green Lawn Cemetery was held in 1859. –Dara Mosher

Dr. James Dwight marked out the first tennis court on his property back in the late 1870s-  
Jessica Simons

Michael Donham was an early Nahant Irishman who went to California in the Gold Rush around 1849 and did not return.  
- Nicole McDermott

Alfred D. Johnson, son of Joseph Johnson, held the position of Town Clerk from 1857-1891, and founded the Johnson's Express- a steamboat from Nahant to Boston. – Casey Shanahan

Thomas Roland came to Nahant in 1884 where he owned and operated 15 greenhouses on his land (Christopher Drive) growing acacia, a tropical tree with feathery leaves and yellow flowers. – Christopher Hayes Mason

Mrs. Elizabeth Cary Agassiz, wife of Professor Louis Agassiz, was the President of Radcliff College in the early 1800's. –Maggie Osbahr

In 1911 L.A. Thompson built the "Scenic Coaster", a roller coaster in The Relay Yard, located at the corner of The Midway and Bass Point. –Patrick Gavin

In 1938 Dr. Endicott Peabody officiated at the marriage of President and Mrs. Roosevelt and later officiated at the ceremony of the Roosevelts' sons.  
-Kurtis White

In 1675, during King Philip's war, 40 Narragansett warriors were found hiding in Swallow Cave. –Taylor Maccario

In 1875 a High School was established of which Charles J. Hayward was the first principal. –Christi Mazareas

O.A. Tuttle was Nahant's first Superintendent of Schools from 1897 to 1908 --Branden Pereira

A collection of mounted birds, mostly Nahant specimens, was given to the Public Library by Albert J. Richards. – Sammie DeLuca

Nine out of the fifteen pupils who went to school in 1812 were all children of Caleb and Joseph Johnson. – Dimitri Christoforidis

In 1851, Caleb Johnson owned most of the land along Nahant Road westerly, as far as Pond Street --Ricky Roland



## ADVISORY AND FINANCE COMMITTEE

TOWN OF NAHANT, MASSACHUSETTS 01908

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March 30, 2005

Dear Friends and Neighbors,

The Advisory and Finance Committee presents to you its recommendations for Fiscal Year 2006.

There are 36 Articles for your review and consideration.

The Advisory and Finance Committee is recommending the Johnson School Renovation Project. Please refer to our commentary regarding Article 2 for the Advisory and Finance Committee's full report to you. We have included appendices to assist you in understanding the tax impact, as well an exhibit that can be used in calculating the tax impact per \$1,000 of property valuation.

In review of any article which involves an appropriation, the Advisory and Finance Committee assesses the financial impact on the Town. This is particularly significant when the amount to be raised is outside the levy limit imposed by Proposition 2 ½ legislation. Approval of Article 2 will exceed the levy limit and require a Proposition 2 ½ Debt Exclusion Override. Expenditures outside the levy limit require a 2/3 vote at the Town Meeting for passage. When an article requiring a Proposition 2 ½ Override receives a 2/3 vote of the Town Meeting, the article moves on to a Town wide ballot question where it must pass by a simple majority. If an article does not receive a 2/3 vote at Town Meeting, there will be no Town wide ballot question.

Should a 2/3 vote on Article 2 prevail at the Annual Town Meeting, the *tentative date* set (at press time of our publication) for the Town wide ballot question is *Saturday, May 7, 2005*. If the ballot question on Article 2 passes, then the Town begins the borrowing process on the renovation project. The Advisory and Finance Committee can make no recommendation on the Debt Exclusion Override needed to fund the renovation.

At this year's Annual Town Meeting, you will be asked to vote on three articles relative to the Coast Guard Military Housing. The Advisory and Finance Committee is recommending passage of these articles.

The Advisory and Finance Committee is recommending the passage of four Zoning By-law Articles. Please refer to the text of existing Zoning By-laws, and the proposed revisions to these by-laws in the appendix section of this publication.

The Nahant Community Preservation Committee seeks Town approval appropriating monies for several projects. At this Annual Town Meeting you will be voting for the first time on the recommendations of the Community Preservation Act Committee. The Advisory and Finance Committee believes it is important that you understand the meaning of your vote. Voters will be asked to accept, reject or reduce the proposals put forth at the Annual Town Meeting, by the Community Preservation Act Committee. Please review the Advisory and Finance Committee's commentary for Article 17, as well as Appendices 15 and 16 for more information.

We further recommend the purchase of a Department of Public Works truck and street sweeper, as well as the purchase of a police cruiser. The Advisory and Finance Committee is recommending repairs to the Kelly Greens Club House and an upgrade to the Maolis Road Pumping Station.

We recommend that the Town continue to accept provisions of a property tax exemption for Senior Citizens.

We recommend the establishment of a Water and Sewer Enterprise Fund, and a Nahant Beach Reservation Enterprise Fund.

The Omnibus Budget reflects appropriations totaling \$9,570,478. This budget continues to support public education at a level that exceeds the State's Net School Spending requirement by \$104,019.

The Appendix also contains the Report of the Johnson School Renovation Committee and a Report of the Community Preservation Act Committee. In addition, we have provided a series of "Frequently Asked Questions" to assist you as you read this Advisory Report and prepare to participate at Town Meeting.

The polls at Town Hall will be open between 7 AM and 8 PM to allow you to vote in the Town's Annual Election.

We encourage your participation in the Annual Town Meeting on Saturday April 30<sup>th</sup>, beginning at 12:30 PM.

Respectfully submitted,

Janet Dolan, Chairwoman  
Luke Tsokanis, Vice Chairman  
Tim Bell  
Henry G. Clausen

Jeanne Fiore  
Leonard Kavanagh  
Deborah Murphy (resigned)  
Robert Vanderslice

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## FRONT AND BACK COVERS

The front and back covers were prepared by the sixth grade students, Class of 2005 at the Johnson School. We thank the students and their teachers, Mrs. Hennessey and Mrs. Silva, for their efforts and contribution, noting interesting facts about our Town of Nahant.

**Warrant  
For the Annual Town Meeting  
April 30, 2005**

**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 30th day of April 2005 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. ELECTION:** 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, one member of the Board of Assessors for a term of three years, one Constable for a term of one year, one Public Library Trustee for a term of three years, two members of the School Committee for a term of three years, one member of the Planning Board for a term of five years:

**NO RECOMMENDATION:** The election of Town Officials is vested solely with the voters.

**ARTICLE 2. JOHNSON SCHOOL CAPITAL:** To see if the Town will vote to raise by borrowing, subject to a Proposition 2 ½ debt exclusion override referendum, and to appropriate a sum not to exceed \$6,300,000 for the renovation and new construction of the Johnson School, said borrowing to be reduced by any grant received from the Massachusetts School Building Authority with respect thereto; or take any other action with respect thereto.

*Supporting Statement on Article 3 by the Johnson School Renovation Committee (JSRC), as Proponents:*

*What is being presented here is a new project which will continue to take advantage of the \$1,880,350 of state funding currently slated for Nahant while providing a less costly approach to addressing all the building issues of the Johnson School. The final construction cost to Nahant after State reimbursement is \$4,419,650.*

*The project entails:*

- *Renovation of the existing 1950's portion of the building*
- *Demolition of the 1963 additions on both ends of the building which would have required more costly renovations due to their condition and which by design have built in inefficiencies which no amount of renovation would correct*
- *New Construction of a 2-story addition to create the space needed to accommodate the school population and the educational program*

*Specific work to be accomplished:*

- *The heating and air circulation systems will be completely replaced.*

- *All accessibility requirements will be achieved.*
- *All building code issues, electrical, mechanical or structural, will be brought into compliance.*
- *A new Library and Computer Lab will be created both for educational and community use.*
- *Overall square-footage of the building will be reduced by 13%.*
- *The cost for utilities and maintenance to the building will be reduced.*
- *Existing space including classrooms, offices, bathrooms, and hallways will be fully renovated to provide proper illumination, air quality, heating, and educational functionality.*

*After a long study of alternatives, the JSRC recommends the town approve the funds for this project. We have already seen an escalation in construction costs. To wait would only allow these costs to escalate further, resulting in a more costly project down the road and the continued spending of money on extraordinary maintenance repairs today that would be better spent on educating the children in our community.*

**RECOMMENDED:** At the January, 2004 Special Town Meeting, the voters were presented with three articles in connection with the repair and/or renovation of the Johnson School. At that time, the Advisory and Finance Committee did not recommend any of the three articles on the basis that all constituted reimbursement driven approaches. The major weaknesses of the reimbursement driven approach were the improper prioritization of work, as only those items qualifying for reimbursement would be included in the scope of work, and the uncertainty surrounding appropriations by the legislature, to fund the State's obligations under the then School Building Assistance Program.

Then as now, the Advisory and Finance Committee has attempted to apply consistent evaluation criteria when reviewing the various options for the school. These criteria can be summarized as follows:

- The proposal addresses critical needs including safety issues, regulatory issues, and general building conditions.
- The proposal contributes to reduced operating costs i.e. insurance, utilities, repairs and maintenance.
- The proposal seeks to minimize cost to the taxpayer including meeting the criteria for reimbursement in connection with School Building Assistance Programs.
- The proposed scope of work is compatible with current/projected enrollment levels and grade configurations.
- The proposal provides appropriate functionality for the delivery of educational programs.
- The proposal minimizes disruption to the school operations and student body.
- The proposal provides a comprehensive solution that meets both short and long term goals.

Due to the reimbursement driven nature of the previous approaches, the earlier proposals failed to address a majority of the issues described above. By contrast, the currently

proposed scope of work adequately addresses these issues and provides a more balanced approach to the renovation/repair of the Johnson School.

The Advisory and Finance Committee would encourage readers to review the report of the Johnson School Renovation Committee (Appendix A14) for a full description of the proposed scope of work. In summary, the current proposal includes the demolition of two one-story wings (former junior high school space), totally 25,000 SF on the north side of the school and the construction of a two-story addition of 16,000 SF on the south side. The addition will house seven classrooms, one art room, one music room, and two kindergarten rooms, offices for the guidance counselor and Superintendent of Schools and a new elevator. The remaining two story core of the school (current elementary space), an area of 27,000 SF will be renovated and will house the cafeteria/kitchen, gymnasium, administration and teacher support spaces, a health suite, five classrooms, Special Education, the library and pre-school.

The proposed scope of work goes well beyond the April 2003 Town Meeting approved \$3,800,000 Major Repairs Project that primarily involved the replacement of the heating/ventilating system and the remediation of accessibility deficiencies as defined by ADA and MAAB regulations. By increasing the scope of work to include modifications to the configuration of the building, many of the heretofore deficiencies in the earlier proposal are addressed in the current proposal in a more cost effective design.

Following, is a brief summary of how the proposed scope of work addresses the major issues identified above:

**Critical Needs (Safety, Regulatory, General Building Conditions):**

- The existing transformer presently located in the building will be relocated outside.
- Hazardous material such as asbestos flooring in the renovated portion will be addressed and abated.
- The building and site will be brought into compliance with current ADA and MAAB requirements.
- In terms of code compliance, the new construction, as well as the renovated portion of the building will be brought into compliance with all current Local, State and Federal regulations.
- A new wet sprinkler system will be provided throughout the school.
- A new electrical service will be installed along with new switchgear and electrical distribution throughout the school.
- Exterior face brick will be repaired.
- Replacement of heating/ventilation systems.
- Existing toilets will be renovated and include new fixtures as well as new adult toilets being provided on each level.
- The proposed floor plan segregates teaching/academic space from community space (cafeteria, gymnasium, library) allowing for greater security.

**Reduced Operating Costs:**

- As a result of the new building configuration, there will be less perimeter wall area, fewer windows, and much less roof surface exposed to heat gain and heat loss.
- The design will incorporate many of the elements developed for LEED Certified buildings in connection with achieving energy efficiencies.
- Estimated savings in energy costs are estimated at \$0.52 per SF or \$34,000 per year by the JSRC.
- An additional \$40,000 per year in extraordinary maintenance costs will also be eliminated based on estimates prepared by the JSRC.
- By incorporating space for the pre-school, the proposal provides a local alternative for special education services required by younger children and serves to minimize potential costs for said services.

**Minimize Cost to the Taxpayer:**

- \$1,880,350 of the project cost will be defrayed by a state grant as expressed in the Massachusetts School Building Authority Letter. In addition, said letter states that the State's share of the project is to be funded in several payments to match the Town's outlays during the construction phase of the project. The latter will minimize the Town's financing costs in Fiscal Years 2006 and 2007 by eliminating the need to borrow more than the Town's share (\$4,419,650) of the project.
- The proposed scope of work eliminates several items related to building construction (i.e. acoustical tile installation in the cafeteria, remodeling of the kitchen, painting in the gymnasium) that do not directly address critical needs and that do not impact the use/functionality of the building. Non-building related expenditures have been eliminated given likely alternative financing sources.
- Elimination of the least efficient/functional portions of the building resulting in significantly reduced costs for renovation work (relative to previous proposals) and a net reduction of 6,400 SF in the overall size of the building

**Compatibility with current/projected enrollments:**

- The proposed building conforms to space requirements, as defined by the State Department of Education, to accommodate current enrollment levels as well as provide for modest growth.
- The proposed configurations provides for two classrooms per grade (1-6) with removable partitions between several classrooms to accommodate shifting grade configurations in particular years.
- The proposed configuration incorporates space for the currently, privately run pre-school which maintains an existing convenience to the Town's residents and provides flexibility relative to potential future requirements to provide pre-school education directly.

**Appropriate Functionality for the delivery of education:**

- The proposed configuration will reduce circulation distances for student and teachers.
- Improved classroom environment as a result of new lighting, cabinetry, window blinds, whiteboards, flooring and paint.
- The proposed configuration will provide a state of the art learning and teaching facility as a result of conduit and wiring to enable the use of new technology,

flexible classroom space, new library/computer lab and multi-functional music and art rooms.

- The proposed configuration will enable greater use of the facility for after school activities and/or community functions as a result of the ability to secure the teaching/academic portion of the building.

**Minimize disruption to school operations and the student body:**

- Hazardous material abatement will be scheduled during the summer months when the school can be isolated.
- Construction of the new two story addition will occur during the school season with minimal impact to the student body as the work will occur outside the existing footprint.
- Renovation of the remaining portion (existing core) of the building is scheduled to be completed over the summer months when school is not in session.
- The two existing single story wings on the north side of the building will be demolished at the conclusion of project allowing for its use as swing space during the construction process.

Based on the comprehensive scope of work as described directly above, the added functionality and flexibility associated with the new configuration, the projected savings in energy costs and extraordinary maintenance which should allow for the establishment of reserves to support a routine maintenance program and current/projected enrollment needs, it is felt that additionally, the projected addresses both short and long term needs in a satisfactory way.

In conclusion, the proposal now before the Town represents the culmination of years of effort in analyzing what is the best approach for dealing with the needs of the Johnson School building. Many individuals, several committees and several outside firms have offered opinions on the subject. Along the way, the Town Manager, the Selectmen, the Advisory and Finance Committee, the School Committee, and concerned citizens have provided input with the result that the proposal before us reflects the concerns of many interested parties. While it may not be the perfect solution, and while it is also true that others might choose to prioritize items differently, the current proposal goes much further than any other presented to date, in providing a logical, comprehensive, and economical approach. In addition, the Town is certain that it will receive \$1,880,350 from the State toward this project, and that the funds will be in hand by the conclusion of the project. As such, the Town is in a position to get the equivalent of a new school building, for roughly \$4,400,000 as compared to previous proposals ranging from \$1,800,000 to \$7,800,000 that were not nearly as comprehensive, and which almost certainly would have resulted in additional requests for funding from the Town. Finally, the criteria, which have already been published, to be utilized by the MSBA in evaluating future financing requests under any new programs to be established after 2007, are the same criteria (in terms of assessing community need) that the Town failed to meet in 2003, in connection with the Renovation Committee's \$7,800,000 Renovation Application diminishing the prospects that the State might fund a larger share of the project in connection with any future MSBA programs.

In short, there is no argument that the Johnson School building is dated and in need of repairs. It is also true that the work will need to be done if not now then, certainly

sometime in the near future, provided that maintaining a public school in Nahant continues to be desired by the townspeople. The Renovation Committee is certain that it now has the optimum plan in terms of balancing the many needs of the building, with those of the school administration, and the fiscal constraints of the times. Based on these realities and the comprehensive nature of the proposed scope of work as described above, the Advisory and Finance Committee feels that we now have the right project, at the right time, and to miss this opportunity would almost certainly result in a greater financial burden to the Town in the future.

**ARTICLE 3. REUSE OF MILITARY HOUSING PROPERTY:** To see if the Town will vote to hear a report from the Town Consultant regarding development option(s) for the reuse of the property formally known as the Coast Guard Housing located on Castle Road, Gardner Road and Goddard Drive, and to vote on a single development option the town wishes to further explore, or to take any other action relative thereto.

**RECOMMENDED** The Advisory and Finance Committee recommends passage of this Article. In March 2005, the Town purchased and accepted the transfer of the deed for the property formally known as the Coast Guard Housing from the United States Government. This purchase was made in accordance with the Special Town Meeting vote taken on August 9, 2004, authorizing the Town to borrow \$2,100,000 in order for the Board of Selectmen to exercise the care, custody, management and control of the property for general municipal purposes until such time that a plan for the reuse and disposition of the property is offered to the Town. Since the August Special Town Meeting, the Town Consultant, Planners Collaborative, has obtained the input from citizens, Town Committees, boards and officials to assist in developing reuse options for the property.

Passage of this Article will provide the Town an opportunity to review those options as presented by the Town Consultant and deemed acceptable through their collaborative efforts with Town citizens. Each of the proposed options incorporates the primary concerns expressed by the Town during open meetings and discussions since August 2004. Furthering review of the reuse options, the Advisory and Finance Committee recommends that the Town vote to choose one of these development options, to be explored in greater detail. Having defined the Town's most critical aspects for the reuse and development of the property in each option presented, a vote to select and focus on a single option allows the Town to better understand all the various factors related to one development plan that can impact the Town.

**ARTICLE 4. DESIGN AND DEVELOPMENT ADVISORY COMMITTEE:** To see if the Town will vote to establish a committee, to be known as the Coast Guard Housing Design and Development Advisory Committee, to advise the Board of Selectmen with implementing a development plan and process for the reuse of the above referenced property, the Committee shall consist of: (2) members selected from the Board of Assessors certified abutters list and appointed by the Board of Selectmen, (1) member of the Town Owned Land Study Committee, (1) member of the Planning Board, (1) member of the Zoning Board, (1) member of the Community Preservation Committee, (1) member of the Finance and Advisory Committee and (1) at-large member appointed

by the Board of Selectmen, and to report back at a special or annual town meeting, or to take any other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends that the Town vote to establish a Coast Guard Housing Design and Development Advisory Committee. A committee, comprised of appointees from the established Town Commissions to advise the Board of Selectmen, provides a means of efficiently representing the concerns of the Town in those areas that are directly related to the development effort. The input from the designated Committees on the development of the property is an anticipated and logical prerequisite. Establishment of the Coast Guard Housing Design and Development Advisory Committee at this time provides a natural means of obtaining important input and feedback from the designated Town Committees throughout development planning process.

**ARTICLE 5. MILITARY HOUSING REVOLVING ACCOUNT:** To see if the Town will vote to establish a revolving account, utilizing revenues generated from the rental of the twelve Town owned housing units located on Castle Road, Gardner Road and Goddard Drive, and to authorize said funds to be expended in fiscal year 2006, pursuant to M.G.L. Chapter 44, section 53 E ½. The total expenditure is not to exceed \$200,000, or take any other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends passage of this Article. Until the property re-use plan is determined, the Town intends to rent the houses for residential purposes at a market rate. The rental of the property during this period provides a means to finance the costs incurred by owning the property. Management of the rental units and maintenance costs of the property are Town responsibilities, in addition to the payments on the loan to purchase the property. The purpose of creating a Military Housing Revolving Account is to provide an accounting system to match the revenue generated from renting the houses with the costs associated with maintaining the property.

**ARTICLE 6. 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, 2005, in accordance with the provisions of General Laws, Chapter 44, Section 4 and to issue a note or notes therefore, payable within one year, in accordance with General Laws, Chapter 44, Section 17, and to authorize the Treasurer/Collector to enter into a compensating balance agreement or agreements with banking institutions with the approval of the Selectmen, for FY 2006, pursuant to Chapter 44, Section 53F of the General Laws.

**RECOMMENDED:** This routine article authorizes the Treasurer to borrow money to cover current spending needs until expected income arrives. This article also authorizes the Treasurer to enter into compensating balance agreements if the terms are favorable and if approved by the Selectmen.

**ARTICLE 7. STABILIZATION FUND:** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer a sum of money to the Stabilization Fund, or take any other action relative thereto.

**NOT RECOMMENDED:** In the recent past, the Advisory and Finance Committee has adopted a posture of funding the Stabilization Fund with a portion of Free Cash Flow in order to reinforce the importance of building reserves for unanticipated, future needs of the Town. While continuing to feel that saving for the future should be an important priority of the Town, due to more pressing needs for Free Cash Flow, the Advisory and Finance Committee is not recommending the further funding of the Stabilization Fund at this time.

**ARTICLE 8. FY05 TRANSFERS:** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer the following sums or to take other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends the transfer of \$6,992.52 within the Fire Department Budget, voted at the Annual Town Meeting of 2004 as follows:

\$5,286.52 from Capital Outlay to Fire Department Salaries  
\$1,706.00 from Fire General Expenses to Fire Department Salaries

There may be additional transfer requests at Town Meeting that have not yet been determined as of this report is going to press. We will explain the exact nature of these transfers, and any other transfers, in our motion at the Town Meeting.

**ARTICLE 9. FY05 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 FY2005 snow and ice account or take any other action relative thereto.

**RECOMMENDED:** This article pays for the FY2005 Snow and Ice budget excess removal costs, which exceeded the article's funding of twenty thousand dollar (\$20,000). State Law permits deficit spending in the Snow and Ice Removal Account, therefore Nahant funds this account with a nominal amount, knowing that this will not pay the actual total expenditure. The state requires that the deficit expenditure for Snow and Ice must be paid for at the start of the next fiscal year (FY2006). The final cost for Snow and Ice will not be known until the 2005 Annual Town meeting due to possible storms between now and then.

**ARTICLE 10. CEMETERY REVOLVING ACCOUNT:** 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 2006 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, for one fiscal year (FY2006), the use of a special revolving account for Greenlawn Cemetery. 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 11. ZONING:** To see if the Town will vote to add the following language to Section 5.02.A: Exception the Zoning Board of Appeals may issue a special permit, on a temporary, (up to 15 months) nonrenewable basis, allowing a second principal building to be built on a lot already containing a principal building if all of the following conditions are found to have been met:

1. The lot and second principal building to be constructed will otherwise be in conformity with all dimensional requirements of the Zoning bylaws.
2. There is no material adverse neighborhood impact in having two principal buildings on the lot, on a temporary basis, as reasonably required to build the second principal building and subsequently remove the original principal building.
3. Financial safeguards acceptable to the ZBA are provided to guarantee removal of the first principal building, and in the event that the principal building is not removed by the property owner, provide the Town with the ability to remove that principal building. This shall include the granting of a demolition lien to the Town, to be recorded at the Registry of Deeds along with the Special Permit prior to the granting of a building permit.

Any special permit granted shall require the following:

- i. That only the original principal building be occupied as a residence until a certificate of occupancy is granted for the second principal building after which either principal may be occupied as a residence for a period of thirty days after which the certificate of occupancy for the original principal building shall become null, void and of no effect and that
- ii. The original principal building will be completely removed within 60 days of the granting of a certificate of occupancy for the second principal building.

*Supporting Statement by the Planning Board*

*This article is submitted to clarify the conditions under which a single lot may have two principal residential buildings for a temporary period. If adopted, the amendment would make clear exactly what the requirements would be to anyone anticipating the need to have two houses on one lot for a temporary period.*

*The need for such a by-law arises most often where an owner wishes to build another residence on his lot while occupying one already in existence. This is often, but not necessarily always, a reasonable way to accomplish a goal. The guidelines provided in this amendment would provide the steps for an owner to follow and make transparent to all the rights and responsibilities of all who would be affected by such a decision.*

*At present, the language of the zoning by-law could be interpreted to not allow two principal residences on one lot under any circumstances although the Zoning Board of Appeals (ZBA) has interpreted the spirit of the current By-Law to allow it under some circumstances.*

*The goal of this amendment is to make the steps to be followed clear, that is, to seek a Special Permit from the Zoning Board of Appeals, and to provide guidance to the ZBA regarding the principles to be followed in considering it, no significant adverse impact on the neighborhood being the most significant.*

*Please consult the appendix for the full text of the current by-law, the proposed change, and text, as it would appear in the Zoning By-law if adopted.*

**RECOMMENDED:** The Advisory and Finance Committee recommends passage of this Article. As it is a bylaw change, a two thirds (2/3) majority is required for passage. This change, if enacted, would clarify the requirements in situations where a citizen would like to build a new house on an existing house lot before tearing the original house down. It would also ensure, for the benefit of the Town, that the original house is removed soon after the new house is occupied.

**ARTICLE 12. ZONING:** To see if the Town will vote to add the following language to Section 9.03. For violations of this Bylaw related to Sections 8 Signs, Section 5.02.E. Traffic Visibility at Driveways and Corners and Section 5.02.J. Fences and Retaining Walls, the Building Inspector may issue a citation in the amount of \$50.00, and may issue an additional citation for each day that the violation exists. Any property owner, who has been issued a citation(s) and disagrees with the Building Inspector's citation, may appeal the citation(s) to the Zoning Board of Appeals within 30 days of issuance. (PLANNING BOARD)

*Supporting Statement by the Planning Board*

*The goal of this amendment is to give the Building Inspector the ability to intervene in cases where public safety may be at stake due to fences, bushes or other structures may adversely affect public safety. The ability to levy a fine may be seen as a handy,*

*intermediate step between ineffective and ignored requests and more dramatic and costly legal or administrative action to obtain conformity with the Zoning By-Laws. The amendment includes the right of an aggrieved party to appeal the levied fine or fines to the Zoning Board of Appeals. This is a necessary safeguard against arbitrary, inappropriate or unfair use of this power by the Building Inspector. The ZBA would have the power to reduce or set aside any fines imposed. It would not have the right to increase them. This amendment would also not diminish any powers that the Board of Selectmen may have to take action where imminent danger may exist. Please consult the appendix for the full text of the current by-law, the proposed change, and text, as it would appear in the Zoning By-law if adopted.*

**RECOMMENDED:** The Advisory and Finance Committee recommends passage of this Article. As it is a bylaw change, a two thirds (2/3) majority is required for passage. This change, if enacted, would create a more practical mechanism to enforce the Town's sign and fence bylaws. It would allow the Building Inspector to levee a \$50 fine, and allow for appeal of such fine to the Zoning Board of Appeals. The current enforcement mechanism requires the Board of Selectmen to file a civil lawsuit for a maximum \$300 fine if a landowner fails to comply with an order of the Building Inspector

**ARTICLE 13. ZONING:** To see if the Town will vote to amend the Zoning Bylaw of the Town of Nahant by adding a new Section 4.10 (C)(4) "Construction and maintenance of a single temporary tower not to exceed 140 feet in height for purpose of meteorological monitoring, for a period not to exceed fifteen months from commencement of construction." And in the Definitions, section 2.02 of the Zoning Bylaw would be amended by adding a new definition "Meteorological monitoring the collection of data relevant to wind speed and direction." (PLANNING BOARD)

*Supporting Statement by the Planning Board*

*The Planning Board has submitted this article at the request of the Nahant Alternative Energy Study Committee. The Planning Board submits it without a favorable or an unfavorable recommendation. We believe the topic should be fully discussed at Town Meeting to determine if wind power is an alternative attractive to the Town. The construction of the "met tower" allowed under this amendment does not obligate the town to construct wind turbines. A separate zoning article would be required to be passed at a future town meeting before any permanent wind turbines could be constructed. The "met tower" is being recommended for informational purposes only. This information would enable a future Town Meeting to weigh factual data gathered in Nahant for purposes of making a final decision. Yet, there are those that do not want to take a "first step" in the direction of constructing one or more towers, more than 400 feet high, with blades the length of the current cell tower behind the police station, which may endanger migratory birds or which may diminish property values. Opinions on the Planning Board reflect the diversity of opinions in the rest of the Town. We therefore have no recommendation on this article.*

**RECOMMENDED:** The Advisory and Finance Committee recommends passage of this Article. A two thirds (2/3) majority vote is required for the passage of this Article. This Article was submitted at the request of the Nahant Alternative Energy Committee (AEC). The AEC was established through a 2003 Town Meeting Vote to evaluate the feasibility of launching alternative energy projects and providing a means to conduct alternative energy studies for the Town. Conducting a meteorological study in Nahant is one of the opportunities that the AEC identified as available at no cost to the Town, through the Massachusetts Technology Collaborative (MTC). If passed, the Town of Nahant will allow a temporary structure be raised at the compost area to conduct a wind measurement study, on behalf of the Town, by the Renewable Energy Research Laboratory at the University of Massachusetts, recipients of a grant through MTC.

The Renewable Energy Research Laboratory (RERL) will loan the met tower equipment to the Town of Nahant to collect wind data, at no cost. RERL will erect the tower and take the tower down, at the completion of the study, which is expected to take approximately 12 months. The met tower is a pre-requisite step to obtain available grant funds to conduct a feasibility study for a wind power project in Nahant. Through the MTC, Nahant will have access to professional engineering and legal services to determine if wind power projects are feasible for Nahant. Passage of this Article in no way allows the provision for a wind power structure in Nahant.

**ARTICLE 14. ZONING:** To see if the Town will vote to add the following language to Section 9.02 as follows: H. Approved building permits shall be posted at Town Hall within 7 days of issuance for a minimum of 45 days and on the Town Web site. (PLANNING BOARD)

*Supporting Statement by the Planning Board*

*Too often a citizen only learns of a building being erected when the backhoe begins to dig out a foundation. This amendment will make it easier for neighbors (and we're all neighbors here in Nahant) to become aware of imminent building activities. Currently, a person would have to call Town Hall officials daily to find out the status of building permits. This amendment would make building permits accessible in two ways, by public posting at the Town Hall and by posting on the Town website. This article makes the process of building and renovation, which can often have tremendous impacts, more transparent to the interested public.*

**RECOMMENDED** The Advisory and Finance Committee recommends passage of this Article. As it is a bylaw change, a two thirds (2/3) majority is required for passage. This change, if enacted, would allow building permits to be posted on the Town's website and to be available at the Town Clerk's office. Currently building permits are only available for review when the building inspector is at Town Hall. While Building permits are supposed to be posted at the building site, this would allow for more convenient review without having access to the building site

**ARTICLE 15. ZONING:** To modify the dimensional requirements of new lots in the R2 zone.

The table dimensional measurement for new R2 lots shall be as follows:

Use: One family dwelling

Minimum lot area 15,000 sq. ft.

Street frontage 100 ft.

Minimum front yard 25 ft.

Minimum side yard 15 ft.

Minimum rear yard 20 ft.

Maximum height 30 ft.

Maximum building coverage 25%

Minimum open space 40%

Maximum density (units/acre) 2.9

Maximum floor area ratio .35

(PLANNING BOARD)

*Supporting Statement by the Planning Board*

*This article was previously approved by Town Meeting but was rejected by the Attorney General due to the form in which it was presented and passed.*

*The Planning Board has consulted with the Attorney General's office but has not received sufficient assurances from it that the current, altered, language will be acceptable. We are continuing these discussions and will report them at Town Meeting.*

**NOT RECOMMENDED:** The Advisory and Finance Committee does not recommend passage of this Article at this time. As it is a bylaw change, a two thirds (2/3) majority is required for passage. This Article is similar to an Article that was previously recommended by the Finance and Advisory Committee and passed by Town Meeting. After being passed, the previous Article was overturned by the Office of the Attorney General.

**ARTICLE 16. AMERICAN LEGION:** To see if the Town will vote to raise and appropriate, from available funds in the Treasury, the sum of \$2,000, under the Provisions of General Laws (Ter.Ed.), Chapter 40, Section 9, and any acts and amendments thereof, for the purpose of leasing headquarters for the Mortimer G. Robbins Post 215, of the American Legion, as submitted by Joseph Michael Fiore, and twenty three registered voters.

**NOT RECOMMENDED:** The Advisory and Finance Committee cannot recommend this Article given other more pressing needs for the Town's funds. Over the years, the Town has expressed its appreciation for our Veterans in alternative ways, with such commendable actions as creating the Veterans Park that was dedicated last Fall and paying a stipend of \$700 for a Veterans Agent every year. The Advisory and Finance

Committee continues to recommend pursuit of similar alternative approaches to meeting our Veteran's needs, which do not have a direct impact on the Town budget.

**ARTICLE 17. COMMUNITY PRESERVATION COMMITTEE:** To see whether the Town shall vote to accept the recommendations of the Community Preservation Committee to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, but not including land for recreational use, not less than 10 per cent of the annual revenues for historic resources and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act.

**NO RECOMMENDATION:** Under the provisions of the Community Preservation Act (CPA), Nahant was required to establish a Community Preservation Committee (the Committee) that would make annual recommendations to Town Meeting on how the money raised through the Act, should be spent (within certain restrictions of the program). The Committee consists of nine members with representation from the Conservation Committee, Historical Commission, Planning Board, Recreation Committee, Housing Authority, Open Space Committee, as well three at-large members appointed by the Board of Selectmen.

Town Meeting approval is required in order to appropriate funds based on the Committee's recommendations. While, alternative recommendations may not be made from the floor, Town Meeting may reject or reduce the amounts recommended by the Committee as the Town is not required to spend the funds in any particular year. Funds that are raised, but not spent (including the State Match), are set aside until a later appropriation is recommended at a future Town Meeting. At this Annual Town Meeting the Advisory and Finance Committee will make individual motions on each proposed appropriation. We will explain how procedurally, you may vote to accept, amend to reduce, or vote to reject on each individually moved proposed appropriation.

As of this writing, the Community Preservation Act Committee continues in its application review process. The Advisory and Finance Committee is unable to offer a recommendation at this time. Voters should be aware that in general, the allocation of said funds based on any future recommendations should have no direct impact on the Town's budget or general financial condition given the CPA has its own dedicated revenue source consisting of a local property tax surcharge and State Matches from the CPA Trust Fund.

**ARTICLE 18. SALARY AND CLASSIFICATION PLAN:** To see if the Town will vote to amend Article XIII, Section 5, Subsection B of the by-laws for the fiscal year beginning July 1, 2005, or take any other action relative thereto.

**RECOMMENDED:** This article deals with the salaries and wages of all non-elected employees. This Town Meeting cannot change the terms of the union contracts or the other agreements.

The Town must take two steps before actually paying employees:

1. Set the rate of pay. This simply establishes how much the Town may pay an employee, but does not authorize an expenditure of funds to actually pay the employee.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 21 (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.        | <b><i>This Article (Article 18)</i></b>                                       |
| 2. Collective bargaining agreements with the fire fighters, police, DPW and teacher's 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 19  |

**1. Positions subject to the Classification and Salary Plan**

**Fiscal Year 2006 Classification and Salary Plan**

| POSITION              | STARTING SALARY RANGE<br>MINIMUM – MAXIMUM (\$) | MAXIMUM<br>SALARY (\$) |
|-----------------------|---|------------------------|
| Town Administrator    | 69,000-75,000                                   | 86,000                 |
| Accountant            | 53,000-62,000                                   | 72,000                 |
| Treasurer / Collector | 47,000-53,000                                   | 60,000                 |

|                                 |               |        |
|---------------------------------|---------------|--------|
| Police Chief                    | 60,000-70,000 | 78,000 |
| Fire Chief                      | 55,000-60,000 | 70,000 |
| DPW Superintendent              | 55,000-60,000 | 70,000 |
| Assistant Assessor              | 38,000-43,000 | 51,000 |
| Assistant Treasurer / Collector | 36,000-41,000 | 51,000 |
| Administrative Assistant 1      | 36,000-39,000 | 43,000 |
| Administrative Assistant 2      | 36,000-39,000 | 43,000 |
| Head Librarian                  | 48,000-53,000 | 58,000 |

| Position                                | Salary Range (\$) |
|---|-------------------|
| <i>Town Engineer</i>                    | 11,000 - 16,000   |
| Children's Librarian                    | 9,500 - 16,500    |
| Animal Control Officer                  | 7,500 - 8,250     |
| Assistant Animal Control Officer        | 1,000 - 5,000     |
| <i>Council on Aging Coordinator</i>     | 10,000 - 12,000   |
| Health Inspector                        | 6,000 - 8,800     |
| Public Health Nurse                     | 2,000 - 2,200     |
| Public Health Doctor                    | 500 - 550         |
| ADA Coordinator                         | 500 - 550         |
| Inspector of Buildings                  | 8,500 - 9,350     |
| Inspector of Plumbing and Gas           | 2,500 - 3,000     |
| Inspector of Wiring                     | 2,500 - 3,000     |
| Assistant Inspector of Buildings        | 4,000 - 4,400     |
| Assistant Inspector of Plumbing and Gas | 1,500 - 1,650     |
| Assistant Inspector of Wiring           | 1,500 - 1,650     |
| Assistant to Inspectors                 | 8,000 - 15,000    |
| Harbormaster                            | 1,000 - 1,100     |
| Wharfinger                              | 1,000 - 1,100     |
| Assistant Harbormaster                  | 250 - 275         |
| Assistant Wharfinger                    | 250 - 275         |
| Board of Registrars, Clerk              | 1,000 - 1,100     |
| Board of Registrars, Chairperson        | 200 - 250         |
| Board of Registrars, Member             | 150 - 200         |
| Veteran's Agent                         | 700 - 770         |

| Position             | Daily Rate (\$)   |
|----------------------|-------------------|
| School Traffic Guide | 20.00             |
|                      | Hourly Range (\$) |
| Clerk / Dispatcher   | 15.00 - 16.50     |

|                                       |                   |
|---------------------------------------|-------------------|
| Assistant Librarian                   | 8.50 – 11.00      |
| Clerical, Part Time                   | 10.00 – 11.00     |
| Keeper of the Lockup                  | 10.00 – 11.00     |
| Police Matron                         | 10.00 – 11.00     |
| Public Works Labor, Part Time         | 10.00 – 11.00     |
| Public Works Labor, Part Time Skilled | 12.00 – 13.00     |
| Election Worker                       | Minimum wage      |
| Library Page                          | Minimum wage      |
| Sailing Supervisor                    | Min wage to 11.00 |
| Sailing Instructor                    | Minimum wage      |
| Playground Supervisor                 | Min wage to 11.00 |
| Playground Instructor                 | Minimum wage      |

Note: \$6.75 is the current minimum wage requirement.

## 2. Wage rates established by collective bargaining

The Town has collective bargaining agreements with three unions, the police, fire and public works unions. The School Committee has a collective bargaining agreement with the teacher's union. The wage rates set in these contracts are not individually subject to change by the Town Meeting.

The salary provisions of the contracts for FY 06 are as follows:

| Position                          | Step 1       | Step 2       | Step 3       | Step 4       |
|-----------------------------------|--------------|--------------|--------------|--------------|
| <b>Department of Public Works</b> |              |              |              |              |
| Laborer                           | \$ 29,756.01 | \$ 30,956.29 | \$ 32,184.50 | \$ 33,384.78 |
| Skilled Laborer                   | 33,524.34    | 34,724.64    | 35,980.75    | 37,236.87    |
| Foreman                           | 37,571.84    | 38,772.12    | 40,111.98    | 41,368.11    |
| General Foreman                   | 47,088.48    | 48,597.74    | 50,105.09    | 51,634.90    |
| Mechanic                          | 43,989.74    | 45,309.44    | 46,668.73    | 48,068.78    |
| <b>Police Department</b>          |              |              |              |              |
| Patrolman / EMT                   | 39,289.93    | 40,644.67    | 41,999.40    | 43,351.34    |
| Sergeant / EMT                    | 47,752.25    |              |              |              |
| Lieutenant / EMT                  | 52,527.49    |              |              |              |
| <b>Fire Department</b>            |              |              |              |              |
| Fire Fighter                      | 36,360.08    | 37,613.81    | 38,867.49    | 40,118.65    |
| Fire Fighter / EMT –D             | 38,927.09    | 40,269.35    | 41,611.55    | 42,951.04    |

| Position             | Step 1 | Step 2 | Step 3 | Step 4    |
|----------------------|--------|--------|--------|-----------|
| Lieutenant / EMT – D |        |        |        | 48,319.91 |
| Captain / EMT – D    |        |        |        | 53,688.78 |

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 2004 was:

| Position              | Range                  |
|-----------------------|------------------------|
| Police Officer        | \$ 56,331 to \$105,397 |
| Firefighter           | 46,674 to 68,403       |
| Public Works Employee | 40,088 to 64,836       |

The teachers' contract expired 6/30/04 and the Town has not yet reached agreement with this Union regarding a new contract. The FY 2006 budget estimates the teachers' salaries. The teachers' salaries listed are from the former contract.

| Step | B      | B + 15 | M      | M + 15 | M + 30<br>CAGS | M + 45<br>CAGS |
|------|--------|--------|--------|--------|----------------|----------------|
| 1    | 31,625 | 32,488 | 34,097 | 35,407 | 37,627         | 39,834         |
| 2    | 33,543 | 34,414 | 35,991 | 37,324 | 39,551         | 41,757         |
| 3    | 35,470 | 36,337 | 37,915 | 39,252 | 41,476         | 43,682         |
| 4    | 37,392 | 38,262 | 39,841 | 41,177 | 43,399         | 45,605         |
| 5    | 39,135 | 40,187 | 41,765 | 43,102 | 45,319         | 47,526         |
| 6    | 41,244 | 42,108 | 43,690 | 45,020 | 47,247         | 49,454         |
| 7    | 43,168 | 44,035 | 45,613 | 46,950 | 49,169         | 51,375         |
| 8    | 45,089 | 45,959 | 47,535 | 48,875 | 51,095         | 53,301         |
| 9    | 47,019 | 47,879 | 49,458 | 50,790 | 53,015         | 55,222         |
| 10   | 48,961 | 49,806 | 51,384 | 52,722 | 54,945         | 57,152         |

B = Bachelors Degree  
+15 = Fifteen Graduate Credits  
+45 = Forty-Five Graduate Credits

M = Masters Degree  
+30 = Thirty 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 2004 was \$ 33,456 to \$ 58,020.

## Other agreements

The School Committee has individual contracts with key employees and is currently reviewing these salary agreements. In fiscal year 2005 these agreements were:

| Position                             | Annual Salary |
|--------------------------------------|---------------|
| Superintendent of Schools (1/2 time) | \$ 50,132     |
| Johnson School Principal             | 74,974        |
| SPED Director                        | 57,631        |

The School Committee also directly employs several clerks and janitors.

## 3. Health Insurance

The Town pays a portion of health insurance for most full-time employees. During fiscal 2006 the Town Administrator expects the Town's share of annual health insurance premiums to be \$3,231 for individual coverage and \$8,649 for family coverage. The Town has only limited control over this expense because the type of coverage is dictated by the employment or union contracts and the insurance carriers set the rates. The Town currently pays the minimum 50% required by state law. The Town may offer a portion of health insurance under Massachusetts General Law 32B, section 2.

**ARTICLE 19. COMPENSATION FOR ELECTIVE OFFICERS:** To see if the Town will vote to fix the salary and compensation of all elective officers of the Town, as provided by Section 108, Chapter 41 of the General Laws, as amended, and raise the money therefore, or to take any other action thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends fixing the salaries of elected officials at:

| Position   | Annual Salary |
|------------|---------------|
| Selectmen  | \$ 1          |
| Constable  | 50            |
| Assessors  | 1             |
| Town Clerk | 1,500         |

**ARTICLE 20. WATER AND SEWER ENTERPRISE FUND:** To see if the Town will vote to accept the provisions Chapter 44, section 53F ½ in order to establish a "Water and Sewer Enterprise Fund" to become effective July 1, 2006, or take any other action relative thereto.

**RECOMMENDED:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business where the intent of the governing body is that the expenses of providing goods and services to the public on a continuing basis are financed primarily through user charges, or where the governing

body decides that a periodic determination of revenues earned, expenses incurred and/or net income is needed for capital maintenance, management control and accountability.

The establishment of a Water and Sewer Enterprise Fund has been previously and continues to be strongly recommended by the Town's auditors, Sullivan, Rogers & Company, LLC, as part of their annual audits. The Advisory and Finance Committee concurs with the auditor's recommendation that this article be adopted effective July 1, 2006

**ARTICLE 21. 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, 2006, or take any other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends that the Town adopt the budget presented on the following pages immediately following the Warrant and the Advisory and Finance Committee's Recommendations.

**ARTICLE 22. SENIOR CITIZEN PROPERTY TAX EXEMPTION:** To see if the Town will vote to accept the provisions of the property tax exemption, MGL Chapter 59, Section 5 Clause 41C to take effect for fiscal year 2006, to adjust (1) the age, income and asset requirements seniors must meet to qualify for the exemption and (2) the amount of the exemption granted to an eligible senior. (Petitioned by the Board of Assessors)

**RECOMMENDED:** At the April 2004 Town Meeting, the voters of Nahant accepted the provision of MGL Chapter 59, Section 5 Clause 41C for fiscal year 2005 for the first time in order to support this benefit to the Town's senior citizens. The Advisory and Finance Committee recommends continuation of this policy, and maintaining consistency with applicable Massachusetts General Laws.

**ARTICLE 23. PERAMBULATION:** To see if the Town will vote to accept this year's Perambulation along with previous year's as proof of on-going Town commitment to preserve the Town's right of access and public ways.

**RECOMMENDED:** The Nahant Women's Club and the Planning Board, with the support and cooperation of Nahant Citizens and various other Town groups, have organized an annual walk of easements and right of ways to preserve the public's right of access. The Advisory and Finance Committee not only approves of this annual walk but encourages all residents, young and old, to participate in this now fourteen (14) year tradition. We continue to enjoy the beauty of the Town of Nahant, and are ever mindful of the freedom with which we walk.

**ARTICLE 24. 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 After-School Program, Beautification Program, Sailing Committee, Charles Kelley Scholarship Program, Veterans Memorial Committee, or take any other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee wishes to acknowledge with sincere thanks and appreciation, the many contributors that assist these committees with their donations. These gifts allow many Town programs to continue their important work. The entire Town benefits greatly from the financial support from many citizens. The Town benefits, too, from the efforts of those who work on these various committees and we are deeply grateful.

**ARTICLE 25. CONTINUATION OF COMMITTEES:** To see if the Town will vote to continue the standing committees to June 30, 2006: Golf Course Management Advisory Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Open Space Management and Land Acquisition Committee, Town Owned Land Study Committee, Nahant Life Saving Station Management and Advisory Committee, Johnson School Renovation Committee, Alternative Energy Committee or take any other action relative thereto.

**RECOMMENDED:** The Advisory and Finance Committee recommends passage of this Article. These Committees have been established by prior Town Meeting Votes, rather than by Town By-laws. The Town therefore votes annually to continue their existence through the next fiscal year. The Advisory and Finance Committee recommends that the Town continue the Committees listed in this Article.

**ARTICLE 26. MWRA BORROWING:** To see if the Town will vote to raise by borrowing, a sum not to exceed \$134,000 (One Hundred Thirty Four Thousand Dollars) from the Massachusetts Water Resources Authority (MWRA), 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 will allow the Town to borrow up to one hundred thirty four thousand dollars (\$134,000) from the state at a low interest. The loan can only be used on the water delivery system and not on any other related items. While we approve this article, you must understand that the cost for the loan is add directly to your water bill. Therefore this borrowing while aiding the Town should only be applied for when needed. Because this is a borrowing article, a two thirds (2/3) vote is required for passage.

**ARTICLE 27. HYDRANTS AND VALVES:** To see if the Town will vote to raise by borrowing, a sum not to exceed \$35,000 to repair and replace various fire hydrants and water gate valves throughout town, or take any other action relative thereto.

**RECOMMENDED:** This article will allow the Town to borrow thirty five thousand dollars (\$35,000) for the replacement of defective hydrants and valves. As noted in the previous article, Nahant cannot use MWRA funds for this article. Because this is a borrowing article, a two thirds (2/3) vote is required for passage.

**ARTICLE 28. DPW TRUCK:** To see if the Town will vote to raise and appropriate and/or appropriate from available funds or by borrowing, a sum of not to exceed \$50,000 for the purchase of a DPW truck, or to take other actions relative thereto.

*Supporting Statement by the Superintendent of Public Works*

*The request for a new truck is in our five-year equipment plan. The vehicle we are replacing was destroyed during the blizzard of 2005 when it caught fire. This is one of three vehicles currently off line, and out of service. The remaining two trucks are 1979-1983 range models and are beyond repair and not salvageable. These two trucks were obtained by the Town through a surplus vehicle program made available after the Desert Storm conflict, and were received at no cost to the Town.*

**RECOMMENDED:** This purchase is intended to replace a small dump truck (Ford F800) as originally called for in the Town's five-year plan. The existing vehicle was purchased in 1995 and has served multiple purposes, including being utilized as a plow/sander during the Winter Season. The latter usage is necessitated as the Town's two main plowing vehicles are too large to navigate a number of the Town's smaller streets. The existing vehicle is no longer in service as a result of catching fire in December of 2004 resulting in a current reduction of the Town's plowing capacity. The replacement vehicle proposed is of a similar make to the existing vehicle, and includes a nine-foot plow and hydraulic spreader. This is a borrowing article and requires a two thirds (2/3) vote for passage.

**ARTICLE 29. STREET SWEEPER:** To see if the Town will vote to raise by borrowing, a sum not to exceed \$125,000 for the purchase of a street sweeper, or take any other action with respect thereto

*Supporting Statement by the Superintendent of Public Works*

*The street sweeper is 10 years old and is currently not operational. To repair this ten-year-old unit would cost \$60,000 to \$75,000. This unit has had multiple repairs in the past five years. We solicited bids to sweep the streets of Nahant three times a year and the cost is \$24,000. Currently we sweep on a two-day a week schedule, which is part of our best management practices required by the EPA to renew our storm water discharge permit. The cost to purchase a new sweeper is \$125,000 and it is in the best interest of the Town to purchase one.*

**RECOMMENDED:** This purchase is intended to replace a vacuum sweeper (manufactured by Tymco) as originally called for in the Town's five-year plan. The existing vehicle was purchased more than ten years ago at a cost of \$110,000. While the existing chassis, engine and cab are in adequate condition, the sweeping mechanism needs to be replaced at an estimated cost of roughly \$75,000. The disadvantages to the replacement approach include: vacuum sweepers are primarily designed for highway usage where higher operating speeds are desired; the hydraulic components in the sweeping mechanism are expensive to maintain as evidenced by the Town repairs totaling \$25,000 over the past several years; the existing chassis, engine and cab while adequate, are reaching the end of their useful lives. In addition to being a new vehicle, the replacement sweeper proposed (manufactured by Pelican) is a mechanical sweeper, which is more suited to operation on town roads and will be less costly to maintain.

A less desirable alternative to the proposed purchase would be to contract the sweeping program out to a third party. Estimates provided by the Town Manager indicate that a third party provider would be likely to charge \$24,000 per year for no more than three sweepings of the Town's streets per year. Presently, the Town's streets are swept on average, twice per week from May 1<sup>st</sup> to October 1<sup>st</sup>. The advantage associated with more frequent sweeping in addition to the overall improved appearance of the Town, is reduced debris in storm water discharge from the Town which is closely monitored by EPA/DEP in connection with the issuance of storm water discharge permits. This is a borrowing article and requires a two thirds (2/3) vote for passage.

**ARTICLE 30. POLICE CRUISER:** To see if the Town will vote to raise by borrowing, a sum not to exceed \$23,000 for the purchase of a police cruiser, or take any other action with respect thereto.

*Supporting Statement by the Police Chief*

*For the first time in many years our cruisers are in good to excellent condition. This has only been possible by replacing one unit each year. In order to keep them safe and efficient to operate, one cruiser must be replaced every year. In the past, failure to replace vehicles in a timely manor has resulted in unsafe police cruisers that pose a real danger to department personnel as well as the general public. A few years back we were forced to borrow a cruiser from the Department Of Corrections because of the deplorable condition of our vehicles.*

**RECOMMENDED:** The town needs to have a reliable, efficient fleet of cruisers for our protection. This article replaces the cruiser bought in 2002, which has approximately 61,000 miles on it. The mileage on the remaining vehicles of the fleet: 32,000 on the cruiser purchased in 2003, and 20,000 on the cruiser bought in 2004. Because this is a borrowing article, a two thirds (2/3) vote is required for passage.

**ARTICLE 31. COMPUTER UPGRADE:** To see if the Town will vote to raise by borrowing a sum not to exceed Seventy Five Thousand Dollars (\$75,000) for the purchase of computer hardware and software, or take any action with respect thereto.

**RECOMMENDED:** This is a borrowing article and requires a two thirds (2/3) vote for passage. The current Data National Corporation (DNC) Financial Management System and accompanying hardware (server) was acquired in FY99. The Advisory and Finance Committee considered the additional cost to maintain the aged hardware and software and its inability to integrate with other DNC applications along with the enhanced flexibility and financial reporting capabilities inherent in the proposed upgrade in recommending the purchase of the computer hardware and software.

**ARTICLE 32. MAOLIS RAOD PUMPING STATION:** To see if the Town will vote to raise by borrowing a sum not to exceed \$60,000 to repair and upgrade the sewer pumping station located on Maolis Road, or take any action with respect thereto.

**RECOMMENDED:** This article will allow the Town to borrow sixty thousand dollars (\$60,000) for the replacement of the existing sewer pump with a new submersible sewer pump. This article is the next step in upgrading Nahant's sewer system with more efficient and reliable equipment. This is a borrowing article and requires a two thirds (2/3) vote for passage.

**ARTICLE 33. KELLY GREENS CLUBHOUSE REPAIRS:** To see if the Town will vote to raise by borrowing a sum of Seventy Five Thousand Dollars (\$75,000) for repairs to the Kelley Greens Club House, or take any other action relative thereto.

*Supporting Statement by the Golf Committee*

*.The Golf Committee is unanimous in its endorsement of this article for repairs to the clubhouse at Kelly Greens. The clubhouse is a town owned building, which is leased to a private manager, and as such provides a revenue stream for the town. Currently the building's siding is in a state of disrepair and the windows are literally falling out of the frames. We feel it is important to maintain this public building by completing these repairs to the exterior of the clubhouse.*

**RECOMMENDED:** This Article, if passed, would fund necessary repairs to the exterior of the Kelley Greens Clubhouse. Under the current lease agreement with the Golf Course Operator ("Tenant"), the Town, as Landlord, is responsible for exterior capital repairs, while the Tenant is responsible for the interior. This article will be funded through borrowing, and therefore, two thirds (2/3) vote is required for passage.

**ARTICLE 34. NAHANT BEACH RESERVATION ENTERPRISE FUND:** To see if the Town will vote to accept the provisions of Chapter 44, section 53F ½ in order to establish the "Nahant Beach Reservation Enterprise Fund" to become effective May 1, 2005, or take any other action relative thereto.

**RECOMMENDED:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business where the intent of the governing body is that the expenses of providing goods and services to the public on a continuing basis are financed primarily through user charges, or where the governing body decides that a periodic determination of revenues earned, expenses incurred and/or net income is needed for capital maintenance, management control and accountability. Enterprise fund accounting is a requirement of the Intergovernmental Agreements awarded by the State Conservation and Recreation Department.

The Advisory and Finance Committee recommends adoption of this article in anticipation of an Intergovernmental Agreement award for the Town management of the Nahant Beach Reservation (Long Beach).

**ARTICLE 35. ACCEPTANCE OF A PART TIME BUILDING INSPECTOR:** To see if the Town will accept the provisions of Chapter 143 MGL, Section 3Z, or take any other action relative thereto.

**RECOMMENDED:** This article simply refines and updates the job description of the current position so as to more stringently comply with the technical statutory requirements of the Commonwealth. This does not add a new position or change the pay scale.

**ARTICLE 36. HEALTH INSURANCE:** To see if the Town will vote to accept the provisions of Chapter 32b, Section 2, as amended, as it relates to providing health insurance to members of the call fire department and other volunteer emergency service personnel, provided that said employees pay one hundred per cent (100%) of the premium, or take any other action relative thereto.

**RECOMMENDED:** The Legislature amended Chapter 32B Section 2 of the Massachusetts General Laws to establish a clear policy that entitles call firefighters to join their respective town's health insurance plan. A vote in favor of this article accepts the State amendment and extends that benefit to all that help out by serving in volunteer emergency services in Nahant. The recipients pay one hundred percent (100%) of the premium.

**Advisory and Finance Committee  
Recommended Budget for Fiscal Year 2006**

## **BUDGET PRESENTATION**

The budget is presented in five columns. The first and second columns represent actual expenditures during Fiscal Year 2003 (July 1, 2002, through June 30, 2003,) and Fiscal year 2004, (July 1, 2003 through June 30, 2004). The third column, headed "FY 05 Expenditure Budget", shows the budget for the current Fiscal Year, which will end on June 30, 2005, as voted at the 2004 Annual Town Meeting. The fourth column, headed "FY 06 Recommended Budget", is the amount recommended by the Advisory and Finance Committee for the Fiscal Year from July 1, 2005 through June 30, 2006. The final column shows the percent change from the FY 05 Budget to the recommended FY 06 Budget.

Estimated revenues are also presented following the budget. The estimates were prepared by the Town Administration, and are used to determine the balance of the budget. The revenues are shown for your information and will not be voted at Town Meeting.

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                          | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |
|---------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|
| <b>General Government</b>       |                               |                               |                            |                               |                          |
| <u>Moderator</u>                |                               |                               |                            |                               |                          |
| 1                               | 0                             | 0                             | 60                         | 60                            | 0%                       |
| <u>Selectmen</u>                |                               |                               |                            |                               |                          |
| 2                               | 1                             | 2                             | 3                          | 3                             | 0%                       |
| 3                               | 2,616                         | 2,609                         | 3,400                      | 3,850                         | 13%                      |
| 4                               | 3,000                         | 2,000                         | 2,500                      | 2,500                         | 0%                       |
| 5                               | 33,634                        | 28,464                        | 37,000                     | 39,000                        | 5%                       |
| <u>Town Administrator</u>       |                               |                               |                            |                               |                          |
| 6                               | 142,377                       | 144,820                       | 157,671                    | 163,426                       | 4%                       |
| 7                               | 8,000                         | 8,000                         | 8,000                      | 8,000                         | 0%                       |
| 8                               | 1,600                         | 1,600                         | 2,000                      | 2,000                         | 0%                       |
| 9                               | 500                           | 500                           | 500                        | 500                           | 0%                       |
| 10                              | 500                           | 500                           | 500                        | 500                           | 0%                       |
| 11                              | 3,906                         | 3,210                         | 4,020                      | 4,220                         | 5%                       |
| 12                              | 2,416                         | 2,594                         | 3,000                      | 3,000                         | 0%                       |
| <u>Finance Committee</u>        |                               |                               |                            |                               |                          |
| 13                              | 6,997                         | 8,698                         | 7,500                      | 9,000                         | 20%                      |
| <u>Town Accountant</u>          |                               |                               |                            |                               |                          |
| 14                              | 61,274                        | 63,366                        | 65,660                     | 67,700                        | 3%                       |
| 15                              | 8,884                         | 18,449                        | 2,847                      | 3,200                         | 12%                      |
| <u>Assessors</u>                |                               |                               |                            |                               |                          |
| 16                              | Salaries/Wages                |                               |                            |                               |                          |
| 17                              | 76,300                        | 80,582                        | 92,993                     | 87,273                        | -6%                      |
| <u>Treasurer/Collector</u>      |                               |                               |                            |                               |                          |
| 18                              | 89,569                        | 92,629                        | 96,502                     | 99,417                        | 3%                       |
| 19                              | 25,837                        | 25,829                        | 26,479                     | 28,025                        | 6%                       |
| <u>Town Counsel</u>             |                               |                               |                            |                               |                          |
| 20                              | 32,000                        | 32,000                        | 33,000                     | 34,000                        | 3%                       |
| <u>Town Hall</u>                |                               |                               |                            |                               |                          |
| 21                              | Salaries/Wages                |                               |                            |                               |                          |
| 22                              | 33,817                        | 33,125                        | 35,500                     | 44,600                        | 26%                      |
| 23                              | 0                             | 0                             | 0                          | 10,000                        | 100%                     |
| <u>Data Processing</u>          |                               |                               |                            |                               |                          |
| 24                              | 39,845                        | 41,619                        | 54,666                     | 57,250                        | 5%                       |
| <u>Town Clerk</u>               |                               |                               |                            |                               |                          |
| 25                              | 1,500                         | 1,500                         | 1,500                      | 1,500                         | 0%                       |
| 26                              | 6,138                         | 2,449                         | 4,300                      | 5,850                         | 36%                      |
| <u>Election/Registration</u>    |                               |                               |                            |                               |                          |
| 27                              | 1,500                         | 1,500                         | 1,500                      | 1,500                         | 0%                       |
| 28                              | 6,632                         | 3,471                         | 5,600                      | 4,500                         | -20%                     |
| <u>Conservation Commission</u>  |                               |                               |                            |                               |                          |
| 29                              | 700                           | 0                             | 0                          | 500                           | 100%                     |
| <u>Planning Board</u>           |                               |                               |                            |                               |                          |
| 30                              | Purchase of Services          |                               |                            | 1,500                         | 100%                     |
| 31                              | 1,468                         | 988                           | 1,550                      | 1,000                         | -35%                     |
| <u>Zoning/Board of Appeals</u>  |                               |                               |                            |                               |                          |
| 32                              | 1,700                         | 1,416                         | 2,000                      | 2,050                         | 3%                       |
| <b>Total General Government</b> |                               |                               |                            |                               |                          |
|                                 | <b>592,711</b>                | <b>601,920</b>                | <b>650,251</b>             | <b>685,924</b>                | <b>5%</b>                |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                                  | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |
|---|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|
| <b>Public Safety</b>                    |                               |                               |                            |                               |                          |
| <u>Police Department</u>                |                               |                               |                            |                               |                          |
| 33                                      | 87,838                        | 91,726                        | 104,996                    | 108,606                       | 3%                       |
| 34                                      | 618,463                       | 673,298                       | 693,795                    | 728,748                       | 5%                       |
| 35                                      | 81,302                        | 85,630                        | 88,378                     | 102,197                       | 16%                      |
| 36                                      | 2,371                         | 0                             | 0                          | 0                             | 0%                       |
| 37                                      | 0                             | 0                             | 0                          | 0                             | 0%                       |
| 38                                      | <b>789,974</b>                | <b>850,654</b>                | <b>887,169</b>             | <b>939,551</b>                | <b>6%</b>                |
| <u>Fire Department</u>                  |                               |                               |                            |                               |                          |
| 39                                      | 496,155                       | 517,974                       | 504,775                    | 549,488                       | 9%                       |
| 40                                      |                               |                               |                            |                               |                          |
| 41                                      | 49,216                        | 41,436                        | 51,725                     | 66,405                        | 28%                      |
| 42                                      | 4,000                         | 5,184                         | 9,000                      | 5,187                         | -42%                     |
| 43                                      | <b>549,371</b>                | <b>564,594</b>                | <b>565,500</b>             | <b>621,080</b>                | <b>10%</b>               |
| Total Police and Fire                   |                               |                               |                            |                               |                          |
|   | <b>1,339,345</b>              | <b>1,415,248</b>              | <b>1,452,669</b>           | <b>1,560,631</b>              | <b>7%</b>                |
| <b>Other Public Safety</b>              |                               |                               |                            |                               |                          |
| <u>Inspectional Services Department</u> |                               |                               |                            |                               |                          |
| 44                                      | 0                             | 0                             | 0                          | 12,000                        | 100%                     |
| <u>Building Inspection</u>              |                               |                               |                            |                               |                          |
| 45                                      | 8,500                         | 8,500                         | 8,500                      | 8,500                         | 0%                       |
| 46                                      | 4,000                         | 4,000                         | 4,000                      | 4,000                         | 0%                       |
| 47                                      | 2,231                         | 939                           | 1,952                      | 1,952                         | 0%                       |
| <u>Plumbing/Gas Inspection</u>          |                               |                               |                            |                               |                          |
| 18                                      | 2,500                         | 2,500                         | 2,500                      | 2,500                         | 0%                       |
| 49                                      | 1,500                         | 1,500                         | 1,500                      | 1,500                         | 0%                       |
| 50                                      | 50                            | 0                             | 250                        | 250                           | 0%                       |
| <u>Wiring Inspection</u>                |                               |                               |                            |                               |                          |
| 51                                      | 2,500                         | 2,500                         | 2,500                      | 3,000                         | 20%                      |
| 52                                      | 1,500                         | 1,500                         | 1,500                      | 1,500                         | 0%                       |
| 53                                      | 250                           | 250                           | 250                        | 500                           | 100%                     |
| <u>Civil Defense</u>                    |                               |                               |                            |                               |                          |
| 54                                      | 582                           | 0                             | 500                        | 500                           | 0%                       |
| <u>Animal Control</u>                   |                               |                               |                            |                               |                          |
| 55                                      | 12,500                        | 10,500                        | 7,500                      | 7,500                         | 0%                       |
| 56                                      | 1,237                         | 107                           | 1,000                      | 1,000                         | 0%                       |
| 57                                      | 1,475                         | 836                           | 820                        | 820                           | 0%                       |
| 58                                      | 883                           | 876                           | 896                        | 896                           | 0%                       |
| <u>Parking Clerk</u>                    |                               |                               |                            |                               |                          |
| 59                                      | 4,819                         | 4,085                         | 5,022                      | 5,120                         | 2%                       |
| <u>Harbormaster</u>                     |                               |                               |                            |                               |                          |
| 60                                      | 1,000                         | 1,000                         | 1,000                      | 1,000                         | 0%                       |
| 61                                      | 250                           | 250                           | 1,440                      | 1,476                         | 3%                       |
| 62                                      | 2,180                         | 2,280                         | 2,774                      | 2,843                         | 2%                       |
| <u>Wharfinger</u>                       |                               |                               |                            |                               |                          |
| 63                                      | 1,000                         | 1,000                         | 1,000                      | 1,000                         | 0%                       |
| 64                                      | 250                           | 250                           | 250                        | 250                           | 0%                       |
| 65                                      | 1,146                         | 1,146                         | 1,146                      | 1,500                         | 31%                      |
| 66                                      | 0                             | 0                             | 0                          | 15,000                        | 100%                     |
| <u>Ocean Rescue</u>                     |                               |                               |                            |                               |                          |
| 67                                      | 6,257                         | 5,252                         | 6,882                      | 7,055                         | 3%                       |
| 68                                      | 0                             | 450                           | 700                        | 700                           | 0%                       |
| 69                                      | 2,290                         | 1,840                         | 2,290                      | 2,347                         | 2%                       |
| Total Other Public Safety.              |                               |                               |                            |                               |                          |
|   | <b>58,900</b>                 | <b>51,561</b>                 | <b>56,172</b>              | <b>84,709</b>                 | <b>51%</b>               |
| <b>Total Public Safety</b>              |                               |                               |                            |                               |                          |
|   | <b>1,398,245</b>              | <b>1,466,809</b>              | <b>1,508,841</b>           | <b>1,645,340</b>              | <b>9%</b>                |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                        | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |
|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|
| <b>Education System</b>       |                               |                               |                            |                               |                          |
| School Department             |                               |                               |                            |                               |                          |
| 70                            | 295,883                       | 247,562                       | 218,329                    | 0                             |                          |
| 71                            | 1,035,144                     | 1,053,312                     | 1,026,180                  | 0                             |                          |
| 72                            | 1,538,770                     | 1,592,033                     | 1,632,651                  | 0                             |                          |
| 73                            | <u>2,869,797</u>              | <u>2,892,907</u>              | <u>2,877,160</u>           | 2,928,647                     | 2%                       |
| Transportation                |                               |                               |                            |                               |                          |
| 74                            | 106,740                       | 107,730                       | 113,130                    | 118,530                       | 5%                       |
| 75                            | 129,850                       | 82,925                        | 67,514                     | 16,300                        | -76%                     |
| 76                            | <u>236,590</u>                | <u>190,655</u>                | <u>180,644</u>             | 134,830                       | -25%                     |
| 77                            | 0                             | 3,015                         | 54,650                     | 11,002                        | -80%                     |
| Assessments                   |                               |                               |                            |                               |                          |
| 78                            | 17,354                        | 18,450                        | 0                          | 0                             | 0%                       |
| 79                            | 8,650                         | 12,339                        | 0                          | 0                             | 0%                       |
| 80                            | 70,624                        | 78,797                        | 70,034                     | 78,560                        | 12%                      |
| 81                            | <u>96,628</u>                 | <u>109,586</u>                | <u>70,034</u>              | 78,560                        | 12%                      |
| <b>Total Education System</b> |                               |                               |                            |                               |                          |
|                               | <b>3,203,015</b>              | <b>3,196,163</b>              | <b>3,182,488</b>           | <b>3,153,039</b>              | <b>-1%</b>               |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                                | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|
| <b>Public Works Department</b>        |                               |                               |                            |                               |                          |
| <u>Public Works Operations</u>        |                               |                               |                            |                               |                          |
| 82                                    | 4,040                         | 4,055                         | 4,459                      | 4,608                         | 3%                       |
| 83                                    | 678                           | 1,200                         | 1,210                      | 1,325                         | 10%                      |
|                                       | <u>4,718</u>                  | <u>5,255</u>                  | <u>5,669</u>               | <u>5,933</u>                  | 5%                       |
| <u>Highways/Streets/Parks/Beaches</u> |                               |                               |                            |                               |                          |
| 84                                    | 93,950                        | 97,535                        | 114,306                    | 118,409                       | 4%                       |
| 85                                    | 91,924                        | 98,722                        | 97,275                     | 99,552                        | 2%                       |
| 86                                    | 0                             | 0                             | 0                          | 18,000                        | 100%                     |
| 87                                    | <u>185,874</u>                | <u>196,257</u>                | <u>211,581</u>             | <u>235,961</u>                | 12%                      |
| 88                                    | 35,020                        | 41,579                        | 20,000                     | 20,000                        | 0%                       |
| 89                                    | 306,899                       | 322,345                       | 367,266                    | 337,062                       | -8%                      |
| <u>Sewer Division</u>                 |                               |                               |                            |                               |                          |
| 90                                    | 174,660                       | 196,395                       | 171,270                    | 181,407                       | 6%                       |
| 91                                    | 85,910                        | 157,541                       | 110,155                    | 123,298                       | 12%                      |
| 92                                    | 111,366                       | 87,237                        | 175,000                    | 180,000                       | 3%                       |
| 93                                    | 23,339                        | 96,600                        | 60,000                     | 60,000                        | 0%                       |
| 94                                    | 160,538                       | 148,679                       | 171,132                    | 185,781                       | 9%                       |
| 95                                    | <u>555,813</u>                | <u>686,452</u>                | <u>687,557</u>             | <u>730,486</u>                | 6%                       |
| <u>Water Division</u>                 |                               |                               |                            |                               |                          |
| 96                                    | 108,182                       | 117,708                       | 114,756                    | 121,275                       | 6%                       |
| 97                                    | 41,091                        | 51,375                        | 56,482                     | 58,962                        | 4%                       |
| 98                                    | 202,112                       | 220,743                       | 244,200                    | 300,418                       | 23%                      |
| 99                                    | 21,883                        | 77,349                        | 50,000                     | 50,000                        | 0%                       |
| 100                                   | 279,993                       | 281,153                       | 302,841                    | 324,480                       | 7%                       |
| 101                                   | <u>653,261</u>                | <u>748,328</u>                | <u>768,279</u>             | <u>855,135</u>                | 11%                      |
| <u>Beaches &amp; Parks</u>            |                               |                               |                            |                               |                          |
| 102                                   | 20,948                        | 21,479                        | 33,770                     | 38,350                        | 14%                      |
| 103                                   | 12,649                        | 12,215                        | 12,454                     | 14,826                        | 19%                      |
| 104                                   | 0                             | 0                             | 0                          | 17,000                        | 100%                     |
| 105                                   | <u>33,597</u>                 | <u>33,694</u>                 | <u>46,224</u>              | <u>70,176</u>                 | 52%                      |
| <u>Cemetery</u>                       |                               |                               |                            |                               |                          |
| 106                                   | 7,933                         | 7,850                         | 8,056                      | 8,963                         | 11%                      |
| 107                                   | 6,174                         | 6,023                         | 6,331                      | 6,476                         | 2%                       |
| 108                                   | <u>14,107</u>                 | <u>13,873</u>                 | <u>14,387</u>              | <u>15,439</u>                 | 7%                       |
| <u>Overhead Operations</u>            |                               |                               |                            |                               |                          |
| 109                                   | 6,341                         | 6,071                         | 6,420                      | 6,581                         | 3%                       |
| 110                                   | 6,572                         | 6,600                         | 6,600                      | 6,600                         | 0%                       |
| 111                                   | 0                             | 0                             | 0                          | 0                             |                          |
| 112                                   | 0                             | 0                             | 0                          | 0                             |                          |
| 113                                   | <u>12,913</u>                 | <u>12,671</u>                 | <u>13,020</u>              | <u>13,181</u>                 | 1%                       |
| <b>Total Public Works Department</b>  |                               |                               |                            |                               |                          |
|                                       | <b>1,802,202</b>              | <b>2,060,454</b>              | <b>2,133,983</b>           | <b>2,283,373</b>              | <b>7%</b>                |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                          | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |           |
|---------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|-----------|
| <b>Culture/Recreation</b>       |                               |                               |                            |                               |                          |           |
| <u>Library</u>                  |                               |                               |                            |                               |                          |           |
| 114                             | Salaries/Wages/Gen. Expense   | 139,016                       | 143,261                    | 145,030                       | 152,913                  | 5%        |
| 115                             | Painting Restoration          |                               |                            |                               |                          |           |
| <u>Recreation</u>               |                               |                               |                            |                               |                          |           |
| 116                             | Sailing                       | 4,500                         | 3,500                      | 3,500                         | 3,500                    | 0%        |
| 117                             | General Recreation            | 3,000                         | 2,000                      | 3,000                         | 3,000                    | 0%        |
| 118                             | General Expenses              |                               |                            |                               |                          |           |
| 119                             | Capital Outlay-Sailing        | 0                             | 0                          | 0                             | 0                        |           |
| <u>Council on Aging</u>         |                               |                               |                            |                               |                          |           |
| 120                             | Salaries/Wages                | 11,670                        | 15,585                     | 12,079                        | 12,079                   | 0%        |
| 121                             | General Expenses              | 7,807                         | 10,188                     | 17,520                        | 17,520                   | 0%        |
| 122                             | Capital Outlay                | 0                             | 0                          | 500                           | 500                      | 0%        |
| <u>Veteran's Agent</u>          |                               |                               |                            |                               |                          |           |
| 123                             | Salaries/Wages                | 700                           | 700                        | 700                           | 700                      | 0%        |
| 124                             | General Expenses              | 254                           | 0                          | 100                           | 100                      | 0%        |
| <u>Historical Commission</u>    |                               |                               |                            |                               |                          |           |
| 125                             | General Expenses              | 0                             | 0                          | 300                           | 300                      | 0%        |
| <u>Memorial Day Committee</u>   |                               |                               |                            |                               |                          |           |
| 126                             | General Expenses              | 5,357                         | 5,000                      | 5,000                         | 5,150                    | 3%        |
| <u>Fourth of July Committee</u> |                               |                               |                            |                               |                          |           |
| 127                             | General Expenses              | 1,200                         | 1,000                      | 1,500                         | 2,000                    | 33%       |
| <u>Beautification Committee</u> |                               |                               |                            |                               |                          |           |
| 128                             | General Expenses              | 2,950                         | 2,050                      | 2,000                         | 2,000                    | 0%        |
| <u>Personnel Committee</u>      |                               |                               |                            |                               |                          |           |
| 129                             | General Expenses              | 0                             | 0                          | 0                             | 0                        | 0%        |
| <b>Total Culture/Recreation</b> |                               | <b>176,454</b>                | <b>183,284</b>             | <b>191,229</b>                | <b>199,762</b>           | <b>4%</b> |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #  | FY03<br>Actual<br>Expenditure    | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |             |
|---|----------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|-------------|
| <b>General Debt Service</b>                   |                                  |                               |                            |                               |                          |             |
| 130   | Actual Debt Service              | 168,886                       | 157,402                    | 296,810                       | 314,802                  | 6%          |
| <b>Total Debt Service</b>                     |                                  | <b>168,886</b>                | <b>157,402</b>             | <b>296,810</b>                | <b>314,802</b>           | <b>6%</b>   |
| <b>Total Operation Cost</b>                   |                                  | <b>7,341,513</b>              | <b>7,666,032</b>           | <b>7,963,602</b>              | <b>8,282,240</b>         | <b>4%</b>   |
| <b>Intergovernmental</b>                      |                                  |                               |                            |                               |                          |             |
| Cherry Sheet                                  |                                  |                               |                            |                               |                          |             |
| 131   | State Assessments                | 133,116                       | 117,887                    | 104,335                       | 86,340                   | -17%        |
| 132   | County Assessments               | 0                             | 0                          | 0                             | 0                        |             |
| 133   | Essex Agriculture Assessments*   | 0                             | 0                          | 18,971                        | 0                        | -100%       |
| * See School Section                          |                                  |                               |                            |                               |                          |             |
| <b>Total Intergovernmental</b>                |                                  | <b>133,116</b>                | <b>117,887</b>             | <b>123,306</b>                | <b>86,340</b>            | <b>-30%</b> |
| <b>Other Expenses</b>                         |                                  |                               |                            |                               |                          |             |
| 134   | Pension/Annuity Expenses         | 20,330                        | 59,170                     | 25,000                        | 25,000                   | 0%          |
| 135   | Essex County Retirement Expenses | 240,716                       | 263,062                    | 271,146                       | 302,506                  | 12%         |
| 136   | Unemployment Compensation        | 0                             | 1,482                      | 24,000                        | 24,000                   | 0%          |
| 137   | Health Insurance                 | 328,552                       | 396,032                    | 414,292                       | 516,540                  | 25%         |
| 138   | Life Insurance                   | 1,608                         | 1,453                      | 2,300                         | 2,400                    | 4%          |
| 139   | Medicare Expenses                | 37,457                        | 41,756                     | 45,000                        | 46,000                   | 2%          |
| 140   | Insurance Committee Expenses     | 177,212                       | 177,323                    | 209,979                       | 210,452                  | 0%          |
| <b>Total Other Expenses</b>                   |                                  | <b>805,875</b>                | <b>940,278</b>             | <b>991,717</b>                | <b>1,126,898</b>         | <b>14%</b>  |
| <b>Total Before Reserve Fund and Articles</b> |                                  | <b>8,280,504</b>              | <b>8,724,197</b>           | <b>9,078,625</b>              | <b>9,495,478</b>         | <b>5%</b>   |
| 141   | Reserve Funds Appropriation      | 0                             | 0                          | 75,000                        | 75,000                   | 0%          |
| <b>Total General Funds</b>                    |                                  | <b>8,280,504</b>              | <b>8,724,197</b>           | <b>9,153,625</b>              | <b>9,570,478</b>         | <b>5%</b>   |

**Town of Nahant  
Article 21 - Omnibus Budget  
Appropriations**

| Line #                               | FY03<br>Actual<br>Expenditure | FY04<br>Actual<br>Expenditure | FY05<br>Budgeted<br>Budget | FY06<br>Recommended<br>Budget | % Change<br>from<br>FY05 |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|--------------------------|
| <b>Interfund Transfers-Out</b>       |                               |                               |                            |                               |                          |
| 142                                  |                               | 15,000                        |                            |                               |                          |
| 143                                  |                               | 39,000                        |                            |                               |                          |
| 144                                  |                               | 14,300                        |                            |                               |                          |
| 145                                  |                               | 90,700                        |                            |                               |                          |
| 146                                  |                               | 14,000                        |                            |                               |                          |
| 147                                  |                               | 10,000                        |                            |                               |                          |
| 148                                  |                               | 12,000                        |                            |                               |                          |
| 149                                  |                               | 5,000                         |                            |                               |                          |
| 150                                  |                               | 15,000                        |                            |                               |                          |
| 151                                  |                               | 15,000                        |                            |                               |                          |
| 152                                  |                               | 15,000                        |                            |                               |                          |
| 153                                  |                               | 10,000                        |                            |                               |                          |
| 154                                  |                               | 10,000                        |                            |                               |                          |
| 155                                  |                               | 1,500                         |                            |                               |                          |
| 156                                  |                               | 5,000                         |                            |                               |                          |
| 157                                  |                               | 10,000                        |                            |                               |                          |
| 158                                  |                               | 20,000                        |                            |                               |                          |
| 159                                  | 18,000                        |                               |                            |                               |                          |
| 160                                  | 6,473                         |                               |                            |                               |                          |
| 161                                  | 20,000                        |                               |                            |                               |                          |
| 162                                  | 40,000                        |                               |                            |                               |                          |
| 163                                  | 1,500                         |                               |                            |                               |                          |
| 164                                  | 5,736                         |                               |                            |                               |                          |
| <b>Total Interfund Transfers Out</b> | <b>91,709</b>                 | <b>301,500</b>                | <b>0</b>                   | <b>0</b>                      | <b>0%</b>                |
| <b>TOTAL APPROPRIATIONS</b>          | <b>8,372,213</b>              | <b>9,025,697</b>              | <b>9,153,625</b>           | <b>9,570,478</b>              | <b>5%</b>                |

|                                    |           |
|------------------------------------|-----------|
| <b>Estimated FY05 Revenue</b>      | 9,367,773 |
| <b>Funded from Overlay Surplus</b> | 60,949    |
| <b>Funded from Free Cash</b>       | 141,756   |
| <b>Total Surplus or (Shortage)</b> | <u>0</u>  |

**Town of Nahant  
Fiscal Year 2006 Projected Revenues**

| LINE #                      |                              | FY03<br>ACTUAL<br>REVENUES | FY04<br>ACTUAL<br>REVENUES | FY05<br>BUDGETED<br>REVENUES | FY06<br>ESTIMATED<br>REVENUES | % Change<br>From<br>FY05 |
|-----------------------------|------------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|--------------------------|
| <b><u>GENERAL FUNDS</u></b> |                              |                            |                            |                              |                               |                          |
| 1                           | Personal Property Taxes      | 39,738                     | 35,224                     | 94,843                       | 97,215                        | 3%                       |
| 2                           | Personal Property Tax Refund | (45)                       | (48)                       | (500)                        | (500)                         | 0%                       |
| 3                           | Real Estate Taxes            | 5,097,166                  | 5,281,223                  | 5,392,707                    | 5,656,104                     | 5%                       |
| 4                           | Real Estate Tax Refund       | <u>(43,234)</u>            | <u>(13,384)</u>            | <u>(20,000)</u>              | <u>(20,000)</u>               | 0%                       |
| 5                           | <i>Maximum Levy Limit</i>    | <i>5,093,625</i>           | <i>5,303,015</i>           | <i>5,467,050</i>             | <i>5,732,819</i>              | 5%                       |
| 6                           | Overlay Reserve              | 0                          | 0                          | 0                            | (120,000)                     | 0%                       |
| 7                           | Utility Liens Redeemed       | 11,867                     | 21,180                     | 0                            | 0                             | 0%                       |
| 8                           | Tax Title Collected          | 830                        | 8,666                      | 0                            | 0                             | 0%                       |
| 9                           | R/E Deferrals                | 0                          | 0                          | 0                            | 0                             | 0%                       |
| 10                          | Motor Vehicle Excises        | 457,403                    | 471,316                    | 471,300                      | 483,083                       | 3%                       |
| 11                          | Motor Vehicle Excise Refund  | (6,171)                    | (8,557)                    | (8,550)                      | (8,550)                       | 0%                       |
| 12                          | Boat Excise Taxes            | 6,213                      | 5,433                      | 5,420                        | 5,555                         | 2%                       |
| 13                          | Boat Excise Refund           | (324)                      | (211)                      | (200)                        | (200)                         | 0%                       |
| 14                          | Interest on Taxes/Excises    | 19,796                     | 19,986                     | 19,975                       | 20,475                        | 3%                       |
| 15                          | Penalty - Demand Payments    | 4,709                      | 4,031                      | 4,025                        | 4,126                         | 3%                       |
| 16                          | Payment In Lieu of Taxes     | 7,209                      | 4,567                      | 4,550                        | 4,664                         | 3%                       |
| 17                          | Water Usage Charges          | 747,225                    | 747,527                    | 801,568                      | 894,358                       | 12%                      |
| 18                          | Sewer Usage Charges          | 733,999                    | 758,508                    | 730,976                      | 778,138                       | 6%                       |
| 19                          | Rubbish/Recycling Fees       | 321,244                    | 319,383                    | 326,266                      | 337,062                       | 3%                       |
| 20                          | Ambulance Fees               | 60,224                     | 45,836                     | 45,800                       | 46,945                        | 3%                       |
| 21                          | Other Charges For Services   | 7,008                      | 7,398                      | 7,350                        | 7,534                         | 3%                       |
| 22                          | Fees                         | 44,750                     | 37,681                     | 37,500                       | 38,438                        | 3%                       |
| 23                          | Cemetery Fees                | 6,075                      | 3,900                      | 3,900                        | 3,998                         | 3%                       |
| 24                          | Rentals                      | 93,056                     | 171,721                    | 134,500                      | 137,863                       | 3%                       |
| 25                          | Alcoholic Beverage Licenses  | 8,300                      | 8,100                      | 8,100                        | 8,100                         | 0%                       |
| 26                          | Other Licenses               | 9,065                      | 7,175                      | 7,180                        | 7,180                         | 0%                       |
| 27                          | Permits                      | 48,521                     | 62,411                     | 62,220                       | 63,776                        | 3%                       |
| 28                          | Resident Stickers            | 1,125                      | 2,870                      | 3,000                        | 3,075                         | 3%                       |
| 29                          | Federal Revenue - COPS       | 0                          | 0                          | 0                            | 0                             | 0%                       |
| 30                          | Federal Revenue - Thru State | 0                          | 0                          | 0                            | 0                             | 0%                       |
| 31                          | State Reimbursement - Taxes  | 8,898                      | 7,530                      | 7,530                        | 9,036                         | 20%                      |

**Town of Nahant  
Fiscal Year 2006 Projected Revenues**

| LINE #    |                             | FY03 ACTUAL REVENUES | FY04 ACTUAL REVENUES | FY05 BUDGETED REVENUES | FY06 ESTIMATED REVENUES | % Change From FY05 |
|-----------|-----------------------------|----------------------|----------------------|------------------------|-------------------------|--------------------|
| 32        | State Education Dist/Reimb  | 491,760              | 365,679              | 364,640                | 364,640                 | 0%                 |
| 33        | State General Dist/Reimb    | 433,166              | 416,901              | 420,670                | 447,368                 | 6%                 |
| 34        | State Other Revenues        | 0                    | 0                    | 0                      | 0                       | 0%                 |
| 35        | Fines & Forfeits            | 80,152               | 69,230               | 69,000                 | 70,725                  | 3%                 |
| 36        | Sale of Inventory           | 7,425                | 5,086                | 5,000                  | 5,000                   | 0%                 |
| 37        | Earnings on Investments     | 16,727               | 15,853               | 15,850                 | 15,850                  | 0%                 |
| 38        | Other Miscellaneous Revenue | 12,463               | 14,768               | 30,000                 | 6,715                   | -78%               |
| 39        | Interfund Transfer In       | 0                    | 0                    | 0                      | 0                       | 0%                 |
| <b>40</b> | <b>TOTAL GENERAL FUNDS</b>  | <b>8,726,340</b>     | <b>8,896,983</b>     | <b>9,044,620</b>       | <b>9,367,773</b>        | <b>4%</b>          |

|                                |           |
|--------------------------------|-----------|
| Estimated Admin Appropriations | 9,570,478 |
| Overlay Surplus-Omnibus        | (45,949)  |
| Overlay Surplus-Capital        | (15,000)  |
| Free Cash-Capital              | (35,000)  |
| Free Cash-Omnibus              | (2,737)   |
| Free Cash-Omnibus School       | (104,019) |
| <b>Variance</b>                | <b>0</b>  |

**AVAILABLE SOURCES - GENERAL FUND (12/31/04)**

|                           |                |
|---------------------------|----------------|
| Estimated Overlay Surplus | 75,749         |
| Free Cash, certified FY04 | 216,756        |
|                           | 0              |
| <b>TOTAL ESTIMATED</b>    | <b>292,505</b> |

Estimated FY 04 Sources 292,505

**REVOLVING FUNDS**

|                                    | BEGINNING BALANCE | FY04 REVENUES     | FY04 EXPENSES     | 06/30/04 Balance |
|------------------------------------|-------------------|-------------------|-------------------|------------------|
| Police Details                     | 0.00              | 151,566.00        | 145,733.00        | 5,833.00         |
| Hunting & Fishing Licenses         | 0.00              | 319.50            | 319.50            | 0.00             |
| Gun Permits                        | 0.00              | 3,862.50          | 3,862.50          | 0.00             |
| Warrant Fees                       | 285.00            | 2,975.00          | 3,115.00          | 145.00           |
| Cemetery Revolving Fund            | 0.00              | 12,000.00         | 12,000.00         | 0.00             |
| School Student Activity Revolving  | 2,525.17          | 2,589.59          | 2,030.91          | 3,083.85         |
| School Student Activity Principal  | 118.09            | 1,615.77          | 1,057.31          | 676.55           |
| School Lunch                       | 0.00              | 40,811.00         | 40,811.00         | 0.00             |
| School Extended Day Care           | 3,107.90          | 58,003.12         | 58,564.61         | 2,546.41         |
| 150th Anniversary                  | 29,930.50         | 55,729.72         | 70,390.13         | 15,270.09        |
| Recreation Sailing Revolving Funds | 8,049.34          | 20,363.60         | 19,691.71         | 8,721.23         |
| Recreation Revolving Funds         | 23,679.88         | 39,369.50         | 29,551.36         | 33,498.02        |
| Sailing (town appropriations)      | 0.00              | 3,500.00          | 3,500.00          | 0.00             |
| Recreation (town appropriations)   | 0.00              | 2,000.00          | 2,000.00          | 0.00             |
| <b>TOTAL</b>                       |                   | <b>394,705.30</b> | <b>392,627.03</b> | <b>69,774.15</b> |

## **Appendix 1**

### **GENERAL DESCRIPTION OF APPENDIX ITEMS**

## **GENERAL DESCRIPTION OF APPENDIX ITEMS**

**ZONING-BY-LAWS (PROPOSED NEW BY-LAWS AND PROPOSED REVISIONS TO THE EXISTING BY-LAWS):** The full text of these proposals and proposed changes are included for your review. **(2)**

**SOURCES AND USES:** This list shows what money is available for Capital projects, where it came from, and what we recommended spending it on. **(3)**

**FIVE-YEAR FINANCIAL PLAN:** A previous Town Meeting vote required the Town Administration and the School Department to prepare five-year financial projections and publish this plan in the Finance Committee's Report. It also includes projected water and sewer rates as well as projected capital needs. **(4)**

**SCHOOL DEPARTMENT BUDGET:** This is the proposed line-item budget prepared by the School Superintendent and the School Committee. By law, Town Meeting will adopt a "bottom line" budget for the School Department, and the School Committee will determine the breakdown. A previous Town Meeting vote requires the School Department's line-item budget to be published in the Finance Committee's Report. **(5)**

**SCHOOL DEPARTMENT FIVE YEAR PLAN:** This is the School Department's five year budget estimate for the next five fiscal years. **(6)**

**WATER AND SEWER RATE COMPARISON:** This schedule shows both the Water and the Sewer rates for the past 3 fiscal years and 3 future fiscal years. **(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. **(8)**

**RESERVE FUND TRANSFERS:** This page shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY05. **(9)**

**UNDERSTANDING TAX EFFECTS:** This page explains how to interpret the projected tax effects of the proposed override question. **(10)**

**TAX EFFECTS OF PROPOSED OVERRIDE:** This page shows the projected tax effects of the proposed override question based on an average home price in the Town of Nahant and provides a worksheet for calculating the tax effect for a specific property value. **(11)**

**ESTIMATED BORROWINGS COSTS - \$4,419,650:** This page shows the debt service costs to the Town of the proposed override after the State Match of \$1,880,350. **(12)**

**ESTIMATED BORROWING COSTS - \$6,300,000:** This page shows the debt service costs to the Town of the proposed override without the State Match of \$1,880,350. **(13)**

**REPORT OF THE JOHNSON SCHOOL RENOVATION COMMITTEE:** This Committee was charged by the 2002 Annual Town meeting to study repairs and renovation to the Johnson School. This report is an update to the voters. The report covers information relative to Article 2, of this year's Annual Town Meeting. **(14)**

**COMMUNITY PRESERVATION ACT OVERVIEW:** This is presented for information purposes to the taxpayers. **(15)**

**COMMUNITY PRESERVATION ACT COMMITTEE REPORT:** This Committee is charged with making recommendations to the Town in connection with the appropriation of funds from the Community Preservation Act surcharge and State Match. This report is an update from the Committee. **(16)**

**TOWN MEETING FREQUENTLY ASKED QUESTIONS:** This is a series of questions and answers to assist you as you read through this Advisory Report, and participate in Town Meeting. **(17)**

## **Appendix 2**

### **ZONING BY-LAWS**

**ARTICLE 10**

**SECTION 5.02 SPECIAL REGULATIONS      SECTION 5.02 SPECIAL REGULATIONS      SECTION 5.02 SPECIAL REGULATIONS**

**Current By-Law**

**Proposed Change**

**Revised By-Law with Proposed Changes**

A. Number of Residential Buildings on a Lot  
Any one lot in a residential district shall not contain more than one principal building plus not more than two accessory buildings, except that the Board of Appeals may allow more than two accessory buildings by issuing a special permit.

**EXCEPTION:** The Zoning Board of Appeals may issue a special permit, on a temporary, (up to 15 months) nonrenewable basis, allowing a second principal building to be built on a lot already containing a principal building if all of the following conditions are found to have been met:

1. The lot and second principal building to be constructed will otherwise be in conformity with all dimensional requirements of the Zoning bylaws.
2. There is no material adverse neighborhood impact in having two principal buildings on the lot, on a temporary basis, as reasonably required to build the second principal building and subsequently remove the original principal building.
3. Financial safeguards acceptable to the ZBA are provided to guarantee removal of the first principal building and in the event that the principal building is not removed by the property owner, provide the Town with the ability to remove that principal building. This shall include the granting of a demolition lien to the Town, to be recorded at the Registry of Deeds along with the Special Permit prior to the granting of a building permit. Any special permit granted shall require the following:

A. Number of Residential Buildings on a Lot  
Any one lot in a residential district shall not contain more than one principal building plus not more than two accessory buildings, except that the Board of Appeals may allow more than two accessory buildings by issuing a special permit

**EXCEPTION:** The Zoning Board of Appeals may issue a special permit, on a temporary, (up to 15 months) nonrenewable basis, allowing a second principal building to be built on a lot already containing a principal building if all of the following conditions are found to have been met:

1. The lot and second principal building to be constructed will otherwise be in conformity with all dimensional requirements of the Zoning by-laws.
2. There is no material adverse neighborhood impact in having two principal buildings on the lot, on a temporary basis, as reasonably required to build the second principal building and subsequently remove the original principal building.
3. Financial safeguards acceptable to the ZBA are provided to guarantee removal of the first principal building, and in the event that the principal building is not removed by the

principal building is not removed by the

property owner, provide the Town with the ability to remove that principal building. This shall include the granting of a demolition lien to the Town, to be recorded at the Registry of Deeds along with the Special Permit prior to the granting of a building permit. Any special permit granted shall require the following:

- i. That only the original principal building be occupied as a residence until a certificate of occupancy is granted for the second principal building after which either principal may be occupied as a residence for a period of thirty days after which the certificate of occupancy for the original principal building shall become null, void and of no effect and that
- ii. The original principal building will be completely removed within 60 days of the granting of a certificate of occupancy for the second principal building.

- i. That only the original principal building be occupied as a residence until a certificate of occupancy is granted for the second principal building after which either principal may be occupied as a residence for a period of thirty days after which the certificate of occupancy for the original principal building shall become null, void and of no effect and that

- ii. The original principal building will be completely removed within 60 days of the granting of a certificate of occupancy for the second principal building.

## ARTICLE 11

### SECTION 9.03 PENALTY FOR VIOLATION

### SECTION 9.03 PENALTY FOR VIOLATION

### SECTION 9.03 PENALTY FOR VIOLATION

#### Current By-Law

Any person, firm or corporation who violates or refuses to comply with any of the provisions of this bylaw shall, upon conviction, be fined a sum not to exceed 300 dollars for each offense. Each day or portion of a day that any violation is allowed to continue shall constitute a separate offense. Violations of this bylaw may at the discretion of the Board of Selectmen, be enforced by non-criminal dispositions, in accordance with the procedures set forth in Section 21D of Chapter 40 of the Massachusetts General Laws. This bylaw may also be enforced by the Superior Court, which may issue injunctions to restrain violations.

#### Proposed Change

To see if the Town will vote to add the following language to Section 9.03. For violations of this Bylaw related to Sections 8 Signs, Section 5.02.E. Traffic Visibility at Driveways and Corners and Section 5.02.J. Fences and Retaining Walls, the Building Inspector may issue a citation in the amount of \$50.00, and may issue an additional citation for each day that the violation exists. Any property owner, who has been issued a citation(s) and disagrees with the Building Inspector's citation, may appeal the citation(s) to the Zoning Board of Appeals within 30 days of issuance. (PLANNING BOARD)

#### Revised By-Law with Proposed Changes

Any person, firm or corporation who violates or refuses to comply with any of the provisions of this bylaw shall, upon conviction, be fined a sum not to exceed 300 dollars for each offense. Each day or portion of a day that any violation is allowed to continue shall constitute a separate offense. Violations of this bylaw may at the discretion of the Board of Selectmen, be enforced by non-criminal dispositions, in accordance with the procedures set forth in Section 21D of Chapter 40 of the Massachusetts General Laws. This bylaw may also be enforced by the Superior Court, which may issue injunctions to restrain violations.

For violations of this Bylaw related to Sections 8 Signs, Section 5.02.E. Traffic Visibility at Driveways and Corners and Section 5.02.J. Fences and Retaining Walls, the Building Inspector may issue a citation in the amount of \$50.00, and may issue an additional citation for each day that the violation exists. Any property owner, who has been issued a citation(s) and disagrees with the Building Inspector's citation, may appeal the citations(s) to the Zoning Board of Appeals within 30 days of issuance.

## ARTICLE 12

### SECTION 9.02 BUILDING PERMITS

#### Current By-Law

A. No structure shall hereafter be erected, altered, repaired or changed in use, or dimensions, nor shall any lot be changed in use nor shall any existing open space be paved unless a building permit authorizing the same has been issued by the Building Inspector and posted on such building or lot. Such permit shall be posted in a manner and place visible from the nearest public way. Where a permit authorizes erection or alteration of any structure, such permit shall be posted on or before the day on which such work begins, and shall remain posted throughout the period of such work and, in any event, for a period of at least 14 days. Where a permit authorizes a change in use of any structure or lot, such permit shall be posted on or before the first day of such new use and shall remain posted for a period of at least 14 days from the beginning of the new use. Ordinary repair, as defined in Section 2, shall not require a building permit.

B. An application for a building permit shall be delivered to the Building Inspector in writing and shall be accompanied by such appropriate plans, documents and information as the Building Inspector may require to indicate conformity with the provisions of this bylaw.

C. Upon finding that all conditions, requirements and provisions set forth in this

#### Proposed Change

Add the following:

H. Approved building permits shall be posted at Town Hall within 7 days of issuance for a minimum of 45 days and on the Town Web site.

#### Revised By-Law

A. No structure shall hereafter be erected, altered, repaired or changed in use, or dimensions, nor shall any lot be changed in use nor shall any existing open space be paved unless a building permit authorizing the same has been issued by the Building Inspector and posted on such building or lot. Such permit shall be posted in a manner and place visible from the nearest public way. Where a permit authorizes erection or alteration of any structure, such permit shall be posted on or before the day on which such work begins, and shall remain posted throughout the period of such work and, in any event, for a period of at least 14 days. Where a permit authorizes a change in use of any structure or lot, such permit shall be posted on or before the first day of such new use and shall remain posted for a period of at least 14 days from the beginning of the new use. Ordinary repair, as defined in Section 2, shall not require a building permit.

B. An application for a building permit shall be delivered to the Building Inspector in writing and shall be accompanied by such appropriate plans, documents and information as the Building Inspector may require to indicate conformity with the provisions of this bylaw.

C. Upon finding that all conditions, requirements and provisions set forth in this bylaw and any other applicable statutes,

bylaw and any other applicable statutes, regulations, or bylaws have been met in regard to the erection, alteration or use of a structure or lot, the Building Inspector shall grant a permit for same. If the applicant has not submitted all required documentation, or if the Building Inspector does not have sufficient information to make a decision, or if any condition, requirement or provision of this bylaw or other applicable statutes, regulations or bylaws are not met or adhered to, the Building Inspector shall refuse to grant a permit, stating clearly in writing the reason for such refusal. The Building Inspector shall either grant or refuse a permit within 35 days of receiving an application for said permit. Failure to act upon any such application by the Building Inspector within 35 days from the date of filing of said application shall be deemed denial and shall be the subject to appeal to the Board of Appeals.

D. A copy of each application and building permit, including occupancy permits, shall be filed forthwith upon issuance or refusal, in the office of the Board of Selectmen and shall be maintained as public records. Such filing shall be the responsibility of the Building Inspector.

E. It shall be incumbent upon the owner of any structure or lot to make an application in writing to the Building inspector for an occupancy permit within 14 days after the completion of the structure or any alterations, additions or changes therein; and for the use, and/or occupancy of a lot, a similar application

regulations, or bylaws have been met in regard to the erection, alteration or use of a structure or lot, the Building Inspector shall grant a permit for same. If the applicant has not submitted all required documentation, or if the Building Inspector does not have sufficient information to make a decision, or if any condition, requirement or provision of this bylaw or other applicable statutes, regulations or bylaws are not met or adhered to, the Building Inspector shall refuse to grant a permit, stating clearly in writing the reason for such refusal. The Building Inspector shall either grant or refuse a permit within 35 days of receiving an application for said permit. Failure to act upon any such application by the Building Inspector within 35 days from the date of filing of said application shall be deemed denial and shall be the subject to appeal to the Board of Appeals.

D. A copy of each application and building permit, including occupancy permits, shall be filed forthwith upon issuance or refusal, in the office of the Board of Selectmen and shall be maintained as public records. Such filing shall be the responsibility of the Building Inspector.

E. It shall be incumbent upon the owner of any structure or lot to make an application in writing to the Building inspector for an occupancy permit within 14 days after the completion of the structure or any alterations, additions or changes therein; and for the use, and/or occupancy of a lot, a similar application shall be made by the owner at the time he intends to use or occupy said lot. Failure to act upon any such

shall be made by the owner at the time he intends to use or occupy said lot. Failure to act upon any such application by the Building Inspector within 14 days from the receipt of said application shall mean that the application has been denied. A structure or lot shall not be used or occupied for the intended use until an occupancy permit is issued.

**F. Building Permit Documentation -**

1. Any application for a Building Permit shall be accompanied by:

- a. A plan, accurately drawn to scale, showing existing conditions and all proposed work complies in such a manner that the Building Inspector will be able to determine whether or not the proposed work complies with this bylaw; and
- b. A statement of the applicant, signed under penalty of perjury, stating the existing and intended use of each building or structure; and
- c. Such additional information or documentation as may be necessary to provide for the execution and enforcement of this bylaw.

2. In addition to the foregoing, an application for a Building Permit for any new structure or any exterior extension of an existing structure shall be accompanied by: exterior extension of an existing structure shall be accompanied by:

application by the Building Inspector within 14 days from the receipt of said application shall mean that the application has been denied. A structure or lot shall not be used or occupied for the intended use until an occupancy permit issued.

**F. Building Permit Documentation -**

1. Any application for a Building Permit shall be accompanied by:

- a. A plan, accurately drawn to scale, showing existing conditions and all proposed work complies in such a manner that the Building Inspector will be able to determine whether or not the proposed work complies with this bylaw; and
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- c. Such additional information or documentation as may be necessary to provide for the execution and enforcement of this bylaw.

2. In addition to the foregoing, an application for a Building Permit for any new structure or any exterior extension of an existing structure shall be accompanied by: exterior extension of an existing structure shall be accompanied by:

- a. Plans, accurately drawn to scale and certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, showing

a. Plans, accurately drawn to scale and certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, showing (a) the actual shape, dimensions and square footage of the lot to be built upon; (b) the exact location and size (including height) of all structures presently on the lot, including measurements to all front, side and rear lines; and (c) the location of new buildings or structures to be constructed, together with the lines within which all buildings or structures are to be erected, measurements to all front, side and rear lines, and the height of the proposed structure; and

b. All necessary documentation for the Building Inspector to determine whether the proposed structure or extension complies with the term of this bylaw. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, such documentation shall include plans, accurately drawn to scale and certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, showing the percent of building coverage of the existing and proposed structures, the location and percentage of existing and proposed open space land, and the existing and proposed floor area ratios; and

c. All necessary documentation evidencing either that permission is not required from the Conservation Commission for the proposed work, or that the said Commission has approved the proposed work. Unless the Building Inspector, in his discretion, waives the

(a) the actual shape, dimensions and square footage of the lot to be built upon; (b) the exact location and size (including height) of all structures presently on the lot, including measurements to all front, side and rear lines; and (c) the location of new buildings or structures to be constructed, together with the lines within which all buildings or structures are to be erected, measurements to all front, side and rear lines, and the height of the proposed structure; and

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c. All necessary documentation evidencing either that permission is not required from the Conservation Commission for the proposed work, or that the said Commission has approved the proposed work. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, documentation that permission is not required shall include a statement certified by a licensed civil engineer, architect, landscape architect, or registered land

requirement in particular cases, documentation that permission is not required shall include a statement certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, stating that the proposed work is not located in a flood hazard zone or in the adjacent buffer zone.

3. In addition to the foregoing, an application for a Building Permit for any site work, including but not limited to grading, paving or installation of fences, retaining walls or other structures (not including buildings) shall be accompanied by:

a. All necessary documentation for the Building Inspector to determine whether the proposed structure or work complies with the terms of this bylaw. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, such documentation shall include plans, accurately drawn to scale and certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, showing the location of the proposed work and the location and percentage of existing and proposed open space land.

b. All necessary documentation

surveyor, stating that the proposed work is not located in a flood hazard zone or in the adjacent buffer zone.

3. In addition to the foregoing, an application for a Building Permit for any site work, including but not limited to grading, paving or installation of fences, retaining walls or other structures (not including buildings) shall be accompanied by:

a. All necessary documentation for the Building Inspector to determine whether the proposed structure or work complies with the terms of this bylaw. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, such documentation shall include plans, accurately drawn to scale and certified by a licensed civil engineer, architect, landscape architect, or registered land surveyor, showing the existing conditions, the exact location of the proposed work and the location and percentage of existing and proposed open space land.

b. All necessary documentation evidencing either that permission is not required from the Conservation Commission for the proposed work, or that the

evidencing either that permission is not required from the Conservation Commission for the proposed work, or that the said Commission has approved the proposed work. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, documentation that permission is not required shall include a statement certified by a licensed civil engineer, architect, landscape architect or registered land surveyor, stating that the proposed work is not located in a flood hazard zone or in the adjacent buffer zone.

4. The Building Inspector, in his discretion, may refuse to accept any application which does not comply with the requirements of this bylaw.

G. The Building Inspector shall establish a schedule of fees for building permits, subject to the approval of the Board of Selectmen, and shall collect such fees.

said Commission has approved the proposed work. Unless the Building Inspector, in his discretion, waives the requirement in particular cases, documentation that permission is not required shall include a statement certified by a licensed civil engineer, architect, landscape architect or registered land surveyor, stating that the proposed work is not located in a flood hazard zone or in the adjacent buffer zone.

4. The Building Inspector, in his discretion, may refuse to accept any application which does not comply with the requirements of this bylaw.

G. The Building Inspector shall establish a schedule of fees for building permits, subject to the approval of the Board of Selectmen, and shall collect such fees.

H. Approved building permits shall be posted at Town Hall within 7 days of issuance for a minimum of 45 days and on the Town Web site.

## ARTICLE 13

### SECTION 4.10 Uses permitted in a Natural Resource District

#### Current By-Law

A & B: See zoning by-law

C. Uses By Special Permit – the following uses are permitted in a Natural Resource District – The Resource District only upon special permit issued by the Board of Appeals in accordance with Section 9:

1. Boathouses, golf clubs, skating, picnic shelters and other structures for recreational use by non-profit organizations including but not limited to public agencies.
2. Installation of utility lines necessary to serve areas inside and outside the district where other access is not feasible.
3. Environmental restoration or reclamation projects.

### SECTION 4.10, C.4

#### Proposed Change

Add the following Section C, 4

Construction and maintenance of a single temporary tower not to exceed 140 feet in height for purpose of meteorological monitoring, for a period not to exceed fifteen months from commencement of construction.

### SECTION 4.10 Uses permitted in a Natural Resource District

#### Revised By-Law with Proposed Changes

A & B: See zoning by-law

C. Uses By Special Permit – the following uses are permitted in a Natural Resource District – The Resource District only upon special permit issued by the Board of Appeals in accordance with Section 9:

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2. Installation of utility lines necessary to serve areas inside and outside the district where other access is not feasible.
3. Environmental restoration or reclamation projects.
4. Construction and maintenance of a single temporary tower not to exceed 140 feet in height for purpose of meteorological monitoring, for a period not to exceed fifteen months from commencement of construction.

### SECTION 2.02 DEFINITIONS

**Membership Club:** A noncommercial social, sports, or fraternal association or organization which is used exclusively by members and their guests

**Multi-family dwelling:** A building designed or intended or used as the home of three or more families, each in a separate dwelling unit, living independently of each other and who may have common right in halls and stairways.

### SECTION 2.02 DEFINITIONS

Insert the following definition:

**Meteorological Monitoring:** The collection of data relevant to wind, speed and direction.

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**Membership Club:** A noncommercial social, sports, or fraternal association or organization which is used exclusively by members and their guests

**Meteorological Monitoring:** The collection of data relevant to wind, speed and direction.

**Multi-Family Dwelling:** A building designed or intended or used as the home of three or more families, each in a separate dwelling unit, living independently of each other and who may have common right in halls and stairways.

**ARTICLE 14**

| <u>SECTION 5.03</u><br><u>Table of Dimensional Requirements</u> | <u>SECTION 5.03</u><br><u>Table of Dimensional Requirements</u> | <u>SECTION 5.03</u><br><u>Table of Dimensional Requirements</u> |
|---|---|---|
|---|---|---|

| <u>Current By-Law</u> | <u>Proposed Change</u> | <u>Revised By-Law with Proposed Changes</u> |
|-----------------------|------------------------|---|
|-----------------------|------------------------|---|

|   |  |  |
|---|--|--|
| See Table of Nahant Zoning by-law   | To modify the dimensional requirements of new lots in the R2 zone:   | Description of Table in Nahant Zoning by-laws for the R2 zone:   |
| The R2 dimensional requirements are:<br>Use: One family dwelling<br>Minimum lot area 10,000 sq. ft.<br>Street frontage 75 ft.<br>Minimum front yard 25 ft.<br>Minimum side yard 10 ft.<br>Minimum rear yard 20 ft.<br>Maximum height 30 ft.<br>Maximum building coverage 25%<br>Minimum open space 40%<br>Maximum density (units/acre) 4.3<br>Maximum floor area ratio 0.45 | Use: One family dwelling<br>Minimum lot area 15,000 sq. ft.<br>Street frontage 100 ft.<br>Minimum front yard 25 ft.<br>Minimum side yard 15 ft.<br>Minimum rear yard 20 ft.<br>Maximum height 30 ft.<br>Maximum building coverage 25%<br>Minimum open space 40%<br>Maximum density (units/acre) 2.9<br>Maximum floor area ratio 0.35 | Use: One family dwelling<br>Minimum lot area 15,000 sq. ft.<br>Street frontage 100 ft.<br>Minimum front yard 25 ft.<br>Minimum side yard 15 ft.<br>Minimum rear yard 20 ft.<br>Maximum height 30 ft.<br>Maximum building coverage 25%<br>Minimum open space 40%<br>Maximum density (units/acre) 2.9<br>Maximum floor area ratio 0.35 |

**Table of Dimensional Requirements**  
(Minimum requirements in feet, unless otherwise indicated)

| District                           | Use (1)                                | Minimum Lot Dimensions |                        | Minimum Yard Dimensions (8) |          |      | Maximum Height<br>Feet (6) | Maximum Open<br>Space Land (4) | Maximum Density<br>(units/acre) | Maximum<br>Floor Area<br>Ratio (FAR) |
|------------------------------------|--|------------------------|------------------------|-----------------------------|----------|------|----------------------------|--------------------------------|---------------------------------|--------------------------------------|
|                                    |  | Lot Area (SF)          | Street<br>Frontage (2) | Front                       | Side     | Rear |                            |                                |                                 |                                      |
| Residence R-1                      | One-Family Dwelling                    | 30,000                 | 125                    | 25 (3)                      | 10       | 20   | 35                         | 40%                            | 1.4                             | 0.35                                 |
|                                    | Any other use                          | 30,000                 | 125                    | 25 (3)                      | 10       | 20   | 35                         | 40%                            | 1.4                             | 0.35                                 |
| Residence R-2                      | One-Family                             | 10,000(9)              | 75                     | 25 (3)                      | 15       | 20   | 30 (7)                     | 40%                            | 4.3                             | 0.45                                 |
|                                    | Newly created One-Family Dwelling Lots | 15,000                 | 100                    | 25(3)                       | 15       | 20   | 30 (7)                     | 40%                            | 2.9                             | 0.35                                 |
|                                    | Any other use                          | 15,000                 | 100                    | 25 (3)                      | 15       | 20   | 30 (7)                     | 40%                            | 2.9                             | 0.35                                 |
| Business B-1<br>or<br>Business B-2 | One-Family Dwelling<br>Any other use   | 10,000<br>10,000       | 75<br>75               | 25 (3)<br>25 (5)20 (5)      | 10<br>20 | 20   | 30 (7)<br>30 (7)           | 40%<br>20%                     | 1.4<br>1.4                      | 0.45<br>0.75                         |
| Natural Resource                   | Any permitted use                      | -                      | 75                     | 25                          | 10       | 20   | 30 (7)                     | 65%                            | -                               | -                                    |
| Public                             | Any permitted use                      | -                      | -                      | -                           | -        | -    | 35                         | 50%                            | -                               | -                                    |

- (1) - All requirements apply to both principal and accessory buildings on a lot, except as provided in Section 5.02 c.5.
- (2) - Lot width shall equal lot frontage.
- (3) - Where adjacent houses are closer to the street than 25 feet, this dimension may be reduced to the average of the front yards of the other houses on the street within the same block, but in no event shall less than 15 feet be provided.
- (4) - Land containing no structures or paved parking, loading or driveway areas (see definition)
- (5) - Front and side yard dimensions may be reduced, with a special permit, based upon an approved site plan, except adjacent to a residential district
- (6) - Accessory buildings in residence districts shall be limited in height to 12 feet for flat roofs and 16 feet for pitched roofs.
- (7) - May be increased to 35 feet by special permit if the Board of Appeals finds that the additional height will not cause overdevelopment of the lot, increase FAR over that permitted in the district, or interfere with views or sunlight of adjoining or nearby properties in a significant manner.
- (8) - Access ramps for the physically handicapped are exempt from these requirements.
- (9) - Any existing track of land twice the minimum lot size, but not more than 20,000 sf and having an existing single family dwelling can be divided into two lots of equal size and a second single family dwelling constructed on the newly created vacant lot.

## **Appendix 3**

### **SOURCES AND USES**

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

**Current Available Sources**

|                                |                |
|--------------------------------|----------------|
| Available Article Transfers    | 6,993          |
| Available Free Cash            | 216,756        |
| Overlay Surplus                | 75,749         |
| <b>Total Available Sources</b> | <b>299,498</b> |

**Uses of Sources**

|   |                |
|---|----------------|
| FY 05 Transfers (Art 8 ATM 4/05)                  | 6,993          |
| FY05 Snow and Ice (Art 9 ATM 4/05)                | 75,000         |
| Paving (Art 21 ATM 4/05) - Omnibus Article        | 18,000         |
| Lawn Mower (Art 21 ATM 4/05) - Omnibus Article    | 17,000         |
| Wharf Railing (Art 21 ATM 4/05) - Omnibus Article | 15,000         |
| Omnibus North Shore Voc. Budget (Art 21 ATM 4/05) | 48,686         |
| Omnibus School Budget (Art 21 ATM 4/05)           | 104,019        |
| <b>Total Uses of Sources</b>                      | <b>284,698</b> |

|                          |               |
|--------------------------|---------------|
| <b>Balance Remaining</b> | <b>14,800</b> |
|--------------------------|---------------|

## **Appendix 4**

### **FIVE YEAR FINANCIAL PLAN**

**TOWN OF NAHANT - FIVE YEAR PLAN  
FINANCIAL SUMMARY  
SELECTMEN'S AND ADMINISTRATOR'S  
PLAN**

**Operating Budgets Vs Revenue Projections**

|  | <b>FY 06</b> | <b>FY 07</b> | <b>FY 08</b> | <b>FY 09</b> | <b>FY 10</b> |
|--|--------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 9,570,478    | 9,833,747    | 10,284,487   | 10,557,487   | 10,710,829   |
| Revenue Projections                        | 9,367,773    | 9,705,277    | 10,149,017   | 10,428,013   | 10,608,192   |
| Use of Available Funds (Overlay&Free Cash) | 202,705      | 0            | 0            | 0            | 0            |
| Capital Reserve (Shortage)                 | 0            | (128,470)    | (135,470)    | (129,474)    | (102,637)    |

**Capital Budgets Vs Capital Revenue Projections**

|                                       | <b>FY 06</b> | <b>FY 07</b> | <b>FY 08</b> | <b>FY 09</b> | <b>FY 10</b> |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Capital Budgets                       | 7,095,000    | 1,072,000    | 622,000      | 537,000      | 482,000      |
| Less: Capital through General Fund    | (160,000)    | (100,000)    | (100,000)    | (100,000)    | (100,000)    |
| Cost of Capital Budgets               | 6,935,000    | 972,000      | 522,000      | 437,000      | 382,000      |
| Revenue Projections/Grants/Loans      | 192,000      | 192,000      | 192,000      | 192,000      | 192,000      |
| Estimated Capital Reserve (See Above) | 0            | 0            | 0            | 0            | 0            |
| Other Sources (Borrowing)             | 6,743,000    | 0            | 0            | 0            | 0            |
| Surplus/(Shortage)                    | 0            | (780,000)    | (330,000)    | (245,000)    | (190,000)    |
| Total Operating and Capital Shortage  | 0            | (908,470)    | (465,470)    | (374,474)    | (292,637)    |

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 2010.

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.

**FIVE YEAR PLAN**

| <b>Town of Nahant<br/>PROJECTED REVENUES<br/>2.5% Increases</b> | <b>FY 06<br/>Revenue<br/>Budget</b> | <b>FY 07<br/>Revenue<br/>Budget</b> | <b>FY 08<br/>Revenue<br/>Budget</b> | <b>FY 09<br/>Revenue<br/>Budget</b> | <b>FY 10<br/>Revenue<br/>Budget</b> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>General Funds</b>  |                                     |                                     |                                     |                                     |                                     |
| Personal Property Taxes   | 97,215                              | 99,645                              | 102,137                             | 104,690                             | 107,307                             |
| Personal Property Tax Refunds                                   | (500)                               | (513)                               | (526)                               | (538)                               | (551)                               |
| Real Estate Taxes   | 5,651,104                           | 5,842,086                           | 5,990,675                           | 6,143,012                           | 6,299,192                           |
| Real Estate Tax Refunds   | (20,000)                            | (20,500)                            | (21,013)                            | (21,538)                            | (22,076)                            |
| School Override   | 0                                   | 90,000                              | 321,590                             | 479,532                             | 466,273                             |
| New Growth  | 5,000                               | 5,000                               | 5,000                               | 5,000                               | 5,000                               |
| Levy Limit  | 5,732,819                           | 6,015,718                           | 6,397,863                           | 6,710,158                           | 6,855,145                           |
| Overlay Reserve   | (120,000)                           | (123,000)                           | (126,075)                           | (129,227)                           | (132,458)                           |
| <b>Property Revenue</b>   | <b>5,612,819</b>                    | <b>5,892,718</b>                    | <b>6,271,788</b>                    | <b>6,580,931</b>                    | <b>6,722,687</b>                    |
| Motor Vehicle Excises   | 483,083                             | 495,160                             | 507,539                             | 520,228                             | 533,233                             |
| Motor Vehicle Excise Refund                                     | (8,550)                             | (8,764)                             | (8,983)                             | (9,207)                             | (9,438)                             |
| Boat Excise Taxes   | 5,555                               | 5,694                               | 5,836                               | 5,982                               | 6,132                               |
| Boat Excise Refund  | (200)                               | (205)                               | (210)                               | (215)                               | (221)                               |
| Interest on Taxes/Excises                                       | 20,475                              | 20,987                              | 21,512                              | 22,049                              | 22,601                              |
| Penalty - Demand Payments                                       | 4,126                               | 4,229                               | 4,335                               | 4,443                               | 4,554                               |
| Payment In Lieu of Taxes  | 4,664                               | 4,781                               | 4,900                               | 5,023                               | 5,148                               |
| Water Usage Charges   | 894,358                             | 898,060                             | 897,169                             | 809,250                             | 771,409                             |
| Sewer Usage Charges   | 778,138                             | 778,294                             | 788,714                             | 789,914                             | 808,139                             |
| Rubbish/Recycling Fees  | 337,062                             | 347,174                             | 357,589                             | 368,317                             | 379,366                             |
| Ambulance Fees  | 46,945                              | 48,119                              | 49,322                              | 50,555                              | 51,818                              |
| Other Charges For Services                                      | 7,534                               | 7,722                               | 7,915                               | 8,113                               | 8,316                               |
| Fees  | 38,438                              | 39,399                              | 40,384                              | 41,394                              | 42,428                              |
| Cemetery Fees   | 3,998                               | 4,098                               | 4,200                               | 4,305                               | 4,413                               |
| Rentals   | 137,863                             | 141,310                             | 144,842                             | 148,463                             | 152,175                             |
| Alcoholic Beverage Licenses                                     | 8,100                               | 8,303                               | 8,510                               | 8,723                               | 8,941                               |
| Other Licenses  | 7,180                               | 7,360                               | 7,543                               | 7,732                               | 7,925                               |
| Permits   | 63,776                              | 65,370                              | 67,005                              | 68,680                              | 70,397                              |
| Resident Stickers   | 3,075                               | 3,152                               | 3,231                               | 3,311                               | 3,394                               |

**FIVE YEAR PLAN**

**Town of Nahant**  
**PROJECTED REVENUES**  
 2.5% Increases

|                                 | <b>FY 06</b><br><b>Revenue</b><br><b>Budget</b> | <b>FY 07</b><br><b>Revenue</b><br><b>Budget</b> | <b>FY 08</b><br><b>Revenue</b><br><b>Budget</b> | <b>FY 09</b><br><b>Revenue</b><br><b>Budget</b> | <b>FY 10</b><br><b>Revenue</b><br><b>Budget</b> |
|---------------------------------|---|---|---|---|---|
| State Education Dist/Reimb      |   |   |   |   |   |
| Chapter 70                      | 364,640   | 373,756   | 383,100   | 392,677   | 402,494   |
| Charter Tuition Reimbursement   | 0   | 0   | 0   | 0   | 0   |
| School Construction             |   |   |   |   |   |
| State Education Offsets         |   |   |   |   |   |
| State General Dist/Reimb        |   |   |   |   |   |
| Remediation Assistance          |   |   |   |   |   |
| Lottery                         | 294,470   | 301,832   | 309,378   | 317,112   | 325,040   |
| Additional Assistance           | 125,393   | 128,528   | 131,741   | 135,035   | 138,410   |
| Highway Fund                    | 0   | 0   | 0   | 0   | 0   |
| Veteran's Benefits              | 0   | 0   | 0   | 0   | 0   |
| Exemptions Veteran's            | 7,908   | 8,106   | 8,308   | 8,516   | 8,729   |
| Elderly Tax Reimbursements      | 9,036   | 9,262   | 9,493   | 9,731   | 9,974   |
| State Owned Land                | 240   | 246   | 252   | 258   | 265   |
| Medicaid Reimburse              | 0   | 0   | 0   | 0   | 0   |
| Police Career Incentive         | 19,357  | 19,841  | 20,337  | 20,845  | 21,367  |
| Prior Year Over/Under Estimates | 0   | 0   | 0   | 0   | 0   |
| Public Library Ch. 78           | 3,435   | 3,521   | 3,609   | 3,699   | 3,792   |
| Public Library Ch. 78 - Offset  | (3,435)   | (3,521)   | (3,609)   | (3,699)   | (3,792)   |
| 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                | 70,725  | 72,493  | 74,305  | 76,163  | 78,067  |
| Sale of Inventory               | 5,000   | 5,125   | 5,253   | 5,384   | 5,519   |
| Earnings on Investments         | 15,850  | 16,246  | 16,652  | 17,069  | 17,495  |
| Other Misc Revenue              | 6,715   | 6,883   | 7,055   | 7,231   | 7,412   |
| <b>Total Revenues</b>           | <b>9,367,773</b>                                | <b>9,705,277</b>                                | <b>10,149,017</b>                               | <b>10,428,013</b>                               | <b>10,608,192</b>                               |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant<br/>PROJECTED APPROPRIATIONS<br/>Three % Increases</b> | <b>FY 06<br/>Appropriation<br/>Budget</b> | <b>FY 07<br/>Appropriation<br/>Budget</b> | <b>FY 08<br/>Appropriation<br/>Budget</b> | <b>FY 09<br/>Appropriation<br/>Budget</b> | <b>FY 10<br/>Appropriation<br/>Budget</b> |
|--|---|---|---|---|---|
| <b>General Government</b>  |   |   |   |   |   |
| Moderator  |   |   |   |   |   |
| General Expenses   | 60  | 62  | 64  | 66  | 68  |
| Selectmen  |   |   |   |   |   |
| Salaries/Wages   | 3   | 3   | 3   | 3   | 3   |
| General Expenses   | 3,850                                     | 3,966                                     | 4,084                                     | 4,207                                     | 4,333                                     |
| Town Warrant Report  | 2,500                                     | 2,575                                     | 2,652                                     | 2,732                                     | 2,814                                     |
| Professional Services  | 39,000                                    | 40,170                                    | 41,375                                    | 42,616                                    | 43,895                                    |
| Town Administrator   |   |   |   |   |   |
| Salaries/Wages   | 163,426                                   | 168,329                                   | 173,379                                   | 178,580                                   | 183,937                                   |
| Health Inspector   | 8,000                                     | 8,240                                     | 8,487                                     | 8,742                                     | 9,004                                     |
| Public Health Nurse  | 2,000                                     | 2,060                                     | 2,122                                     | 2,185                                     | 2,251                                     |
| Town Physician   | 500                                       | 515                                       | 530                                       | 546                                       | 563                                       |
| ADA Coordinator  | 500                                       | 515                                       | 530                                       | 546                                       | 563                                       |
| General Expenses   | 4,220                                     | 4,347                                     | 4,477                                     | 4,611                                     | 4,750                                     |
| Capital Outlay   | 3,000                                     | 3,090                                     | 3,183                                     | 3,278                                     | 3,377                                     |
| Finance Committee  |   |   |   |   |   |
| General Expenses   | 9,000                                     | 9,270                                     | 9,548                                     | 9,835                                     | 10,130                                    |
| Town Accountant  |   |   |   |   |   |
| Salary   | 67,700                                    | 69,731                                    | 71,823                                    | 73,978                                    | 76,197                                    |
| General Expenses   | 3,200                                     | 3,296                                     | 3,395                                     | 3,497                                     | 3,602                                     |
| Assessors  |   |   |   |   |   |
| Salaries/Wages   |   | 0   | 0   | 0   | 0   |
| General Expenses   | 87,273                                    | 89,891                                    | 92,588                                    | 95,366                                    | 98,227                                    |
| Treasurer/Collector  |   |   |   |   |   |
| Salaries/Wages   | 99,417                                    | 102,400                                   | 105,471                                   | 108,636                                   | 111,895                                   |
| General Expenses   | 28,025                                    | 28,866                                    | 29,732                                    | 30,624                                    | 31,542                                    |
| Town Counsel   |   |   |   |   |   |
| Annual Fee   | 34,000                                    | 35,020                                    | 36,071                                    | 37,153                                    | 38,267                                    |
| Town Hall  |   |   |   |   |   |
| Salaries/Wages   |   |   |   |   |   |
| General Expenses   | 44,600                                    | 45,938                                    | 47,316                                    | 48,736                                    | 50,198                                    |
| Capital Outlay   | 10,000                                    |   |   |   |   |
| Data Processing  |   |   |   |   |   |
| General Expenses   | 57,250                                    | 58,968                                    | 60,737                                    | 62,559                                    | 64,435                                    |
| Town Clerk   |   |   |   |   |   |
| Salaries/Wages   | 1,500                                     | 1,545                                     | 1,591                                     | 1,639                                     | 1,688                                     |
| General Expenses   | 5,850                                     | 6,026                                     | 6,206                                     | 6,392                                     | 6,584                                     |
| Election/Registration  |   |   |   |   |   |
| Salaries/Wages   | 1,500                                     | 1,545                                     | 1,591                                     | 1,639                                     | 1,688                                     |
| General Expenses   | 4,500                                     | 4,635                                     | 4,774                                     | 4,917                                     | 5,065                                     |
| Conservation Commission  |   |   |   |   |   |
| General Expenses   | 500                                       | 515                                       | 530                                       | 546                                       | 563                                       |
| Planning Board   |   |   |   |   |   |
| Purchase of Services   | 1,500                                     | 1,545                                     | 1,591                                     | 1,639                                     | 1,688                                     |
| General Expenses   | 1,000                                     | 1,030                                     | 1,061                                     | 1,093                                     | 1,126                                     |
| Zoning/Board of Appeals  |   |   |   |   |   |
| General Expenses   | 2,050                                     | 2,112                                     | 2,175                                     | 2,240                                     | 2,307                                     |
| <b>Total General Government</b>  | <b>685,924</b>                            | <b>696,202</b>                            | <b>717,088</b>                            | <b>738,600</b>                            | <b>760,758</b>                            |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

*Revised 3/31/2005*

| <b>Town of Nahant</b>                   | <b>FY 06</b>         | <b>FY 07</b>         | <b>FY 08</b>         | <b>FY 09</b>         | <b>FY 10</b>         |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PROJECTED APPROPRIATIONS</b>         | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> |
| <i>Three % Increases</i>                | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        |
| <b>Public Safety</b>                    |                      |                      |                      |                      |                      |
| Police Department                       |                      |                      |                      |                      |                      |
| Admin Salaries/Wages                    | 108,606              | 111,864              | 115,220              | 118,677              | 122,237              |
| Police Salaries/Wages                   | 728,748              | 750,610              | 773,129              | 796,323              | 820,212              |
| General Expenses                        | 102,197              | 105,263              | 108,421              | 111,673              | 115,024              |
| Capital Outlay                          | 0                    | 0                    | 0                    | 0                    | 0                    |
| Public Safety - Debt Service            | 0                    | 0                    | 0                    | 0                    | 0                    |
| <i>Total Police Department</i>          | <i>939,551</i>       | <i>967,738</i>       | <i>996,770</i>       | <i>1,026,673</i>     | <i>1,057,473</i>     |
| Fire Department                         |                      |                      |                      |                      |                      |
| Fire Salaries/Wages                     | 549,488              | 565,973              | 582,952              | 600,440              | 618,454              |
| General Expenses                        | 66,405               | 68,397               | 70,449               | 72,563               | 74,739               |
| Capital Outlay                          | 5,187                | 5,343                | 5,503                | 5,668                | 5,838                |
| <i>Total Fire Department</i>            | <i>621,080</i>       | <i>639,712</i>       | <i>658,904</i>       | <i>678,671</i>       | <i>699,031</i>       |
| <i>Total Public Safety</i>              | <i>1,560,631</i>     | <i>1,607,450</i>     | <i>1,655,673</i>     | <i>1,705,344</i>     | <i>1,756,504</i>     |
| <b>Inspectional Services Department</b> |                      |                      |                      |                      |                      |
| Part Time Assistant for inspectors      | 12,000               | 12,360               | 12,731               | 13,113               | 13,506               |
| Building Inspection                     |                      |                      |                      |                      |                      |
| Salaries/Wages                          | 8,500                | 8,755                | 9,018                | 9,288                | 9,567                |
| Assistant                               | 4,000                | 4,120                | 4,244                | 4,371                | 4,502                |
| General Expenses                        | 1,952                | 2,011                | 2,071                | 2,133                | 2,197                |
| Plumbing/Gas Inspection                 |                      |                      |                      |                      |                      |
| Salaries/Wages                          | 2,500                | 2,575                | 2,652                | 2,732                | 2,814                |
| Assistant                               | 1,500                | 1,545                | 1,591                | 1,639                | 1,688                |
| General Expenses                        | 250                  | 258                  | 265                  | 273                  | 281                  |
| Wiring Inspection                       |                      |                      |                      |                      |                      |
| Salaries/Wages                          | 3,000                | 3,090                | 3,183                | 3,278                | 3,377                |
| Assistant                               | 1,500                | 1,545                | 1,591                | 1,639                | 1,688                |
| General Expenses                        | 500                  | 515                  | 530                  | 546                  | 563                  |
| Civil Defense                           |                      |                      |                      |                      |                      |
| General Expenses                        | 500                  | 515                  | 530                  | 546                  | 563                  |
| Animal Control                          |                      |                      |                      |                      |                      |
| Salary                                  | 7,500                | 7,725                | 7,957                | 8,195                | 8,441                |
| Purchase of Services                    | 1,000                | 1,030                | 1,061                | 1,093                | 1,126                |
| Gas/Vehicle Maintenance                 | 820                  | 845                  | 870                  | 896                  | 923                  |
| General Expenses                        | 896                  | 923                  | 951                  | 979                  | 1,008                |
| Parking Clerk                           |                      |                      |                      |                      |                      |
| General Expenses                        | 5,120                | 5,274                | 5,432                | 5,595                | 5,763                |
| Harbormaster                            |                      |                      |                      |                      |                      |
| Salaries/Wages                          | 1,000                | 1,030                | 1,061                | 1,093                | 1,126                |
| Assistant                               | 1,476                | 1,520                | 1,566                | 1,613                | 1,661                |
| General Expenses                        | 2,843                | 2,928                | 3,016                | 3,107                | 3,200                |
| Wharfinger                              |                      |                      |                      |                      |                      |
| Salaries/Wages                          | 1,000                | 1,030                | 1,061                | 1,093                | 1,126                |
| Assistant                               | 250                  | 258                  | 265                  | 273                  | 281                  |
| General Expenses                        | 1,500                | 1,545                | 1,591                | 1,639                | 1,688                |
| Capital - Wharf Railing                 | 15,000               | 0                    | 0                    | 0                    | 0                    |
| Ocean Rescue                            |                      |                      |                      |                      |                      |
| Training Wages                          | 7,055                | 7,267                | 7,485                | 7,709                | 7,940                |
| Professional Services                   | 700                  | 721                  | 743                  | 765                  | 788                  |
| Equipment & Maintenance                 | 2,347                | 2,417                | 2,490                | 2,565                | 2,642                |
| <i>Total Other Pub. Saf.</i>            | <i>84,709</i>        | <i>71,800</i>        | <i>73,954</i>        | <i>76,173</i>        | <i>78,458</i>        |
| <b>Total Public Safety</b>              | <b>1,645,340</b>     | <b>1,679,250</b>     | <b>1,729,628</b>     | <b>1,781,517</b>     | <b>1,834,962</b>     |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant</b>           | <b>FY 06</b>         | <b>FY 07</b>         | <b>FY 08</b>         | <b>FY 09</b>         | <b>FY 10</b>         |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PROJECTED APPROPRIATIONS</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> |
| <i>Three % Increases</i>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        |
| <b>Education System</b>         |                      |                      |                      |                      |                      |
| School Department               |                      |                      |                      |                      |                      |
| Tuition - SPED                  |                      |                      |                      |                      |                      |
| Tuition - Swampscott            |                      |                      |                      |                      |                      |
| Johnson School Budget           |                      |                      |                      |                      |                      |
| <i>School Appropriation</i>     | 2,928,647            | 3,016,506            | 3,107,002            | 3,200,212            | 3,296,218            |
| Transportation/Regular          | 118,530              | 122,086              | 125,748              | 129,521              | 133,407              |
| Transportation/SPED             | 16,300               | 16,789               | 17,293               | 17,811               | 18,346               |
| <i>Total Transportation</i>     | 134,830              | 138,875              | 143,041              | 147,332              | 151,752              |
| School - Debt Service           | 11,002               | 55,400               | 53,750               | 50,600               | 45,450               |
| School - Proposed Debt          | 0                    | 90,000               | 321,590              | 479,532              | 466,273              |
| North Shore Regional Voc.       |                      |                      |                      |                      |                      |
| Assessment                      | 78,560               | 80,917               | 83,344               | 85,845               | 88,420               |
| <b>Total Education System</b>   | <b>3,153,039</b>     | <b>3,381,698</b>     | <b>3,708,727</b>     | <b>3,963,521</b>     | <b>4,048,113</b>     |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant</b>                | <b>FY 06</b>         | <b>FY 07</b>         | <b>FY 08</b>         | <b>FY 09</b>         | <b>FY 10</b>         |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PROJECTED APPROPRIATIONS</b>      | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> |
| <i>Three % Increases</i>             | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        | <b>Budget</b>        |
| <b>Public Works Department</b>       |                      |                      |                      |                      |                      |
| Public Works Operations              |                      |                      |                      |                      |                      |
| Administration                       |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 4,608                | 4,746                | 4,889                | 5,035                | 5,186                |
| General Expenses                     | 1,325                | 1,365                | 1,406                | 1,448                | 1,491                |
| <i>Subtotal DPW Administration</i>   | 5,933                | 6,111                | 6,294                | 6,483                | 6,678                |
| Highways/Streets/Parks/Beaches       |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 118,409              | 121,961              | 125,620              | 129,389              | 133,270              |
| General Expenses                     | 99,552               | 102,539              | 105,615              | 108,783              | 112,047              |
| Capital - Paving                     | 18,000               | 0                    | 0                    | 0                    | 0                    |
| <i>Subtotal Highways/Streets/B/P</i> | 235,961              | 224,500              | 231,235              | 238,172              | 245,317              |
| Snow & Ice                           |                      |                      |                      |                      |                      |
| Snow & Ice Services                  | 20,000               | 20,000               | 20,000               | 20,000               | 20,000               |
| Waste Collection/Disposal            | 337,062              | 347,174              | 357,589              | 368,317              | 379,366              |
| Sewer Division                       |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 181,407              | 186,849              | 192,455              | 198,228              | 204,175              |
| General Expenses                     | 123,298              | 126,997              | 130,807              | 134,731              | 138,773              |
| Lynn Water & Sewer                   | 180,000              | 185,400              | 190,962              | 196,691              | 202,592              |
| Capital Outlay                       | 60,000               | 50,000               | 50,000               | 50,000               | 50,000               |
| Sewer - Debt Service                 | 185,781              | 179,966              | 173,936              | 158,192              | 158,966              |
| <i>Subtotal Sewer</i>                | 730,486              | 729,212              | 738,160              | 737,842              | 754,506              |
| Water Division                       |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 121,275              | 124,913              | 128,661              | 132,520              | 136,496              |
| General Expenses                     | 58,962               | 60,731               | 62,553               | 64,429               | 66,362               |
| MWRA Assessment                      | 300,418              | 309,431              | 318,713              | 328,275              | 338,123              |
| Capital Outlay                       | 50,000               | 50,000               | 50,000               | 50,000               | 50,000               |
| Water - Debt Service                 | 324,480              | 312,585              | 295,630              | 191,165              | 136,281              |
| <i>Subtotal Water</i>                | 855,135              | 857,660              | 855,557              | 766,390              | 727,262              |
| Beaches & Parks                      |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 38,350               | 39,501               | 40,686               | 41,906               | 43,163               |
| General Expenses                     | 14,826               | 15,271               | 15,729               | 16,201               | 16,687               |
| Capital Outlay - Mower               | 17,000               | 0                    | 0                    | 0                    | 0                    |
| <i>Subtotal Beaches &amp; Parks</i>  | 70,176               | 54,771               | 56,414               | 58,107               | 59,850               |
| Cemetery                             |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 8,963                | 9,232                | 9,509                | 9,794                | 10,088               |
| General Expenses                     | 6,476                | 6,670                | 6,870                | 7,077                | 7,289                |
| <i>Subtotal Cemetery</i>             | 15,439               | 15,902               | 16,379               | 16,871               | 17,377               |
| Overhead Operations                  |                      |                      |                      |                      |                      |
| Salaries/Wages                       | 6,581                | 6,778                | 6,982                | 7,191                | 7,407                |
| General Expenses                     | 6,600                | 6,798                | 7,002                | 7,212                | 7,428                |
| Capital Outlay                       | 0                    | 0                    | 0                    | 0                    | 0                    |
| DPW - Debt Service                   | 0                    | 0                    | 0                    | 0                    | 0                    |
| <i>Subtotal DPW Overhead</i>         | 13,181               | 13,576               | 13,984               | 14,403               | 14,835               |
| <b>Total Public Works Dept</b>       | <b>2,283,373</b>     | <b>2,268,906</b>     | <b>2,295,612</b>     | <b>2,226,584</b>     | <b>2,225,191</b>     |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant<br/>PROJECTED APPROPRIATIONS<br/>Three % Increases</b> | <b>FY 06<br/>Appropriation<br/>Budget</b> | <b>FY 07<br/>Appropriation<br/>Budget</b> | <b>FY 08<br/>Appropriation<br/>Budget</b> | <b>FY 09<br/>Appropriation<br/>Budget</b> | <b>FY 10<br/>Appropriation<br/>Budget</b> |
|--|---|---|---|---|---|
| <b>Culture/Recreation</b>  |   |   |   |   |   |
| Council on Aging   |   |   |   |   |   |
| General Expenses   | 30,099                                    | 31,002                                    | 31,932                                    | 32,890                                    | 33,877                                    |
| Capital Outlay   |   |   |   |   |   |
| Veteran's Agent  |   |   |   |   |   |
| Salaries/Wages   | 700                                       | 721                                       | 743                                       | 765                                       | 788                                       |
| General Expenses   | 100                                       | 103                                       | 106                                       | 109                                       | 113                                       |
| Library  |   |   |   |   |   |
| Salaries/Wages/Gen. Expns  | 152,913                                   | 157,500                                   | 162,225                                   | 167,092                                   | 172,105                                   |
| Recreation   |   |   |   |   |   |
| General Recreation   | 3,000                                     | 3,090                                     | 3,183                                     | 3,278                                     | 3,377                                     |
| Sailing Recreation   | 3,500                                     | 3,605                                     | 3,713                                     | 3,825                                     | 3,939                                     |
| Capital Outlay   | 0   | 0   | 0   | 0   | 0   |
| General Expenses   | 300                                       | 309                                       | 318                                       | 328                                       | 338                                       |
| Memorial Day Committee   |   |   |   |   |   |
| General Expenses   | 5,150                                     | 5,305                                     | 5,464                                     | 5,628                                     | 5,796                                     |
| Fourth of July Committee   |   |   |   |   |   |
| General Expenses   | 2,000                                     | 2,060                                     | 2,122                                     | 2,185                                     | 2,251                                     |
| Beautification Committee   |   |   |   |   |   |
| General Expenses   | 2,000                                     | 2,060                                     | 2,122                                     | 2,185                                     | 2,251                                     |
| Personnel Committee  |   |   |   |   |   |
| General Expenses   | 0   | 0   | 0   | 0   | 0   |
| <b>Total Culture/Recreation</b>  | <b>199,762</b>                            | <b>205,755</b>                            | <b>211,928</b>                            | <b>218,285</b>                            | <b>224,834</b>                            |
| <b>General Debt Service</b>  |   |   |   |   |   |
| Debt Service   | 314,802                                   | 277,301                                   | 259,381                                   | 228,242                                   | 176,460                                   |
| <b>Total Debt Service</b>  | <b>314,802</b>                            | <b>277,301</b>                            | <b>259,381</b>                            | <b>228,242</b>                            | <b>176,460</b>                            |
| <b>Total Operation Cost</b>  | <b>8,282,240</b>                          | <b>8,509,112</b>                          | <b>8,922,363</b>                          | <b>9,156,749</b>                          | <b>9,270,319</b>                          |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant<br/>PROJECTED APPROPRIATIONS<br/>Three % Increases</b>                      | <b>FY 06<br/>Appropriation<br/>Budget</b> | <b>FY 07<br/>Appropriation<br/>Budget</b> | <b>FY 08<br/>Appropriation<br/>Budget</b> | <b>FY 09<br/>Appropriation<br/>Budget</b> | <b>FY 10<br/>Appropriation<br/>Budget</b> |
|---|---|---|---|---|---|
| <b>Intergovernmental</b>  |   |   |   |   |   |
| Cherry Sheet  |   |   |   |   |   |
| State Assessments   | 86,340                                    | 88,930                                    | 91,598                                    | 94,346                                    | 97,176                                    |
| County Assessments  | 0   | 0   | 0   | 0   | 0   |
| Essex Agriculture Assessment  | 0   | 0   | 0   | 0   | 0   |
| <i>Total Intergovernmental</i>  | 86,340                                    | 88,930                                    | 91,598                                    | 94,346                                    | 97,176                                    |
| <b>Other Expenses</b>   |   |   |   |   |   |
| Unemployment Compensation   | 24,000                                    | 24,720                                    | 25,462                                    | 26,225                                    | 27,012                                    |
| Life Insurance  | 2,400                                     | 2,472                                     | 2,546                                     | 2,623                                     | 2,701                                     |
| Health Insurance  | 516,540                                   | 532,036                                   | 547,997                                   | 564,437                                   | 581,370                                   |
| Medicare Taxes  |   |   |   |   |   |
| Expenses  | 46,000                                    | 47,380                                    | 48,801                                    | 50,265                                    | 51,773                                    |
| Essex County Retirement   |   |   |   |   |   |
| Expenses  | 302,506                                   | 311,581                                   | 320,929                                   | 330,556                                   | 340,473                                   |
| Pension/Annuity   |   |   |   |   |   |
| Expenses  | 25,000                                    | 25,750                                    | 26,523                                    | 27,318                                    | 28,138                                    |
| Insurance Committee   |   |   |   |   |   |
| General Expenses  | 210,452                                   | 216,766                                   | 223,269                                   | 229,967                                   | 236,866                                   |
| <i>Total Miscellaneous</i>  | 1,126,898                                 | 1,160,705                                 | 1,195,526                                 | 1,231,392                                 | 1,268,334                                 |
| <b>Total Before Reserve<br/>Fund &amp; Article</b>  | <b>9,495,478</b>                          | <b>9,758,747</b>                          | <b>10,209,487</b>                         | <b>10,482,487</b>                         | <b>10,635,829</b>                         |
| Reserve Funds   |   |   |   |   |   |
| Base Appropriation  | 75,000                                    | 75,000                                    | 75,000                                    | 75,000                                    | 75,000                                    |
| <i>Total Reserve Fund</i>   | 75,000                                    | 75,000                                    | 75,000                                    | 75,000                                    | 75,000                                    |
| <b>Total General Funds</b>  | <b>9,570,478</b>                          | <b>9,833,747</b>                          | <b>10,284,487</b>                         | <b>10,557,487</b>                         | <b>10,710,829</b>                         |
| <b>Interfund Transfers-Out</b>  |   |   |   |   |   |
| <b>Subtotal Appropriations</b>  | <b>9,570,478</b>                          | <b>9,833,747</b>                          | <b>10,284,487</b>                         | <b>10,557,487</b>                         | <b>10,710,829</b>                         |
| <b>Debt</b>   | <b>836,065</b>                            | <b>915,252</b>                            | <b>1,104,287</b>                          | <b>1,107,731</b>                          | <b>983,430</b>                            |
| <b>Debt as % of Budget</b>  | <b>8.74%</b>                              | <b>9.31%</b>                              | <b>10.74%</b>                             | <b>10.49%</b>                             | <b>9.18%</b>                              |
| Coast Guard Debt  | 63,000                                    | 63,000                                    | 231,000                                   | 224,700                                   | 218,400                                   |
| <b>*Note: Debt Service for Coast Guard Houses Paid from Stabilization Fund-Not in Omnibus</b> |   |   |   |   |   |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

**Town of Nahant  
PROJECTED APPROPRIATIONS  
Three % Increases**

|  | <b>FY 06<br/>Appropriation<br/>Budget</b> | <b>FY 07<br/>Appropriation<br/>Budget</b> | <b>FY 08<br/>Appropriation<br/>Budget</b> | <b>FY 09<br/>Appropriation<br/>Budget</b> | <b>FY 10<br/>Appropriation<br/>Budget</b> |
|--|---|---|---|---|---|
|--|---|---|---|---|---|

**PROJECTED CAPITAL  
IMPROVEMENTS**

**Water**

|                               |                |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Gate Valves                   | 15,000         | 15,000         | 15,000         | 15,000         | 15,000         |
| Hydrants                      | 20,000         | 20,000         | 20,000         | 20,000         | 20,000         |
| New House Services            |                |                |                |                |                |
| Distribution Lines            | 134,000        | 134,000        | 134,000        | 134,000        | 134,000        |
| Emergency Repairs & Inventory | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         |
| <i>Sub Total</i>              | <b>219,000</b> | <b>219,000</b> | <b>219,000</b> | <b>219,000</b> | <b>219,000</b> |

**Sewer**

|   |                |                |               |               |               |
|---|----------------|----------------|---------------|---------------|---------------|
| Pump Stations (Air Stations)            |                |                | 25,000        |               |               |
| Pump Stations (Air Stations) Maolis     | 60,000         |                |               |               |               |
| Pump Stations (Air Stations) Pearl Road |                | 75,000         |               |               |               |
| Pump Stations (Lowlands)                |                | 150,000        |               |               |               |
| I & I                                   |                |                |               |               |               |
| Emergency Repairs & Inventory           | 60,000         | 60,000         | 60,000        | 60,000        | 60,000        |
| <i>Sub Total</i>                        | <b>120,000</b> | <b>285,000</b> | <b>85,000</b> | <b>60,000</b> | <b>60,000</b> |

**Drainage/Walls/Erosion**

|                            |               |               |               |               |          |
|----------------------------|---------------|---------------|---------------|---------------|----------|
| Storm Drains               | 0             | 10,000        | 10,000        | 10,000        | 0        |
| Tudor Beach Wall/Fence     |               |               |               |               |          |
| Wharf Parking Lot Wall     |               |               |               |               |          |
| Wharf Parking Lot Railings | 15,000        | 30,000        |               |               |          |
| <i>Sub Total</i>           | <b>15,000</b> | <b>40,000</b> | <b>10,000</b> | <b>10,000</b> | <b>0</b> |

**Vehicles/Equipment**

|                            |                |                |                |               |               |
|----------------------------|----------------|----------------|----------------|---------------|---------------|
| F-800 Dump Truck           | 50,000         |                |                |               |               |
| C30 Pick Up Truck          |                |                |                |               |               |
| F-350 Pick Utility Truck   |                | 45,000         |                | 45,000        |               |
| F-350 Pick Up Truck        |                | 60,000         |                |               |               |
| Air Compressor             |                |                |                |               |               |
| F-350 Utility Truck        |                |                |                |               |               |
| JBC Loader                 |                | 80,000         | 80,000         |               |               |
| Beach Tractor with Rack    |                |                |                |               |               |
| Howard Mower               | 17,000         |                |                |               |               |
| Toro Mower (Cemetery)      |                | 10,000         |                |               |               |
| Jacobsen Mower             |                | 20,000         |                |               |               |
| John Deere                 |                |                |                |               |               |
| Street Sweeper             | 125,000        |                |                |               |               |
| Police Cruiser             | 23,000         | 30,000         | 30,000         | 35,000        | 35,000        |
| Generator (DPW)            |                |                |                |               |               |
| Fire Equipment             |                |                |                |               |               |
| Senior Citizen's Van       |                |                |                |               |               |
| Fire Pump (Matching Grant) |                |                |                |               |               |
| Ambulance                  |                |                |                |               |               |
| <i>Sub Total</i>           | <b>215,000</b> | <b>245,000</b> | <b>110,000</b> | <b>80,000</b> | <b>35,000</b> |

**FIVE YEAR PLAN  
SELECTMEN'S AND ADMINISTRATOR'S  
BUDGET**

Revised 3/31/2005

| <b>Town of Nahant</b>                      | <b>FY 06</b>         | <b>FY 07</b>         | <b>FY 08</b>         | <b>FY 09</b>         | <b>FY 10</b>         |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PROJECTED APPROPRIATIONS</b>            | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> | <b>Appropriation</b> |
| <i>Three % Increases</i>                   | <u><b>Budget</b></u> | <u><b>Budget</b></u> | <u><b>Budget</b></u> | <u><b>Budget</b></u> | <u><b>Budget</b></u> |
| <b>Misc</b>                                |                      |                      |                      |                      |                      |
| Communication (Police)                     |                      |                      |                      |                      |                      |
| Veterans' Memorial                         |                      |                      |                      |                      |                      |
| Public Right of Ways                       |                      | 10,000               | 10,000               |                      |                      |
| Short Beach Walking Trail                  |                      |                      |                      |                      |                      |
| Computer Software-Town Hall                | 75,000               |                      |                      |                      |                      |
| <i>Sub Total</i>                           | <i>75,000</i>        | <i>10,000</i>        | <i>10,000</i>        | <i>0</i>             | <i>0</i>             |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Paving</b>                              |                      |                      |                      |                      |                      |
| All Roads Chapter 90                       | 58,000               | 58,000               | 58,000               | 58,000               | 58,000               |
| Non-Chapter 90                             | 18,000               | 100,000              | 100,000              | 100,000              | 100,000              |
| <i>Sub Total</i>                           | <i>76,000</i>        | <i>158,000</i>       | <i>158,000</i>       | <i>158,000</i>       | <i>158,000</i>       |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Town Hall Renovation</b>                |                      |                      |                      |                      |                      |
| General Renovation                         |                      | 25,000               | 10,000               | 10,000               | 10,000               |
| <i>Sub Total</i>                           | <i>0</i>             | <i>25,000</i>        | <i>10,000</i>        | <i>10,000</i>        | <i>10,000</i>        |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Public Safety</b>                       |                      |                      |                      |                      |                      |
| Fire Station                               | 0                    | 10,000               | 10,000               | 0                    | 0                    |
| Police Station                             | 0                    | 0                    | 10,000               | 0                    | 0                    |
| <i>Sub Total</i>                           | <i>0</i>             | <i>10,000</i>        | <i>20,000</i>        | <i>0</i>             | <i>0</i>             |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Other Town Buildings</b>                |                      |                      |                      |                      |                      |
| Kelley Green's Building                    | 75,000               |                      |                      |                      |                      |
| School Building Renovations                | 6,300,000            |                      |                      |                      |                      |
| Library Attic Workroom                     |                      | 30,000               | 0                    | 0                    | 0                    |
| Library Roof & Plaster                     |                      |                      |                      |                      |                      |
| ADA Access Stack                           | 0                    | 50,000               | 0                    | 0                    | 0                    |
| <i>Sub Total</i>                           | <i>6,375,000</i>     | <i>80,000</i>        | <i>0</i>             | <i>0</i>             | <i>0</i>             |
| <b>Total Capital Improvement</b>           | <b>7,095,000</b>     | <b>1,072,000</b>     | <b>622,000</b>       | <b>537,000</b>       | <b>482,000</b>       |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Less: Estimated Reserve</b>             | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>Less: Capital thru Grants/Loans</b>     | (134,000)            | (134,000)            | (134,000)            | (134,000)            | (134,000)            |
| <b>Less: Capital thru Chapter 90</b>       | (58,000)             | (58,000)             | (58,000)             | (58,000)             | (58,000)             |
| <b>Less: Capital thru General Fund</b>     | (160,000)            | (100,000)            | (100,000)            | (100,000)            | (100,000)            |
| <b>Less: Borrowing</b>                     | (6,743,000)          |                      |                      |                      |                      |
| <b>Less: Capital using Other Sources</b>   |                      |                      |                      |                      |                      |
| <b>Total Other Sources</b>                 | <b>(7,095,000)</b>   | <b>(292,000)</b>     | <b>(292,000)</b>     | <b>(292,000)</b>     | <b>(292,000)</b>     |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Total Capital Plan Surplus/Shortage</b> | <b>0</b>             | <b>(780,000)</b>     | <b>(330,000)</b>     | <b>(245,000)</b>     | <b>(190,000)</b>     |
| <br>                                       |                      |                      |                      |                      |                      |
| <b>Total 5 Year Plan</b>                   | <b>16,665,478</b>    | <b>10,905,747</b>    | <b>10,906,487</b>    | <b>11,094,487</b>    | <b>11,192,829</b>    |

**Appendix 5**

**SCHOOL DEPARTMENT BUDGET**

**Nahant School District  
Nahant, MA 01908**

**FY 2006 Budget**

**March 23, 2005**

FY '06 SCHOOL and DISTRICT BUDGET

| Acct. # | FY00<br>ACTUAL                    | FY01<br>ACTUAL | FY02<br>ACTUAL | FY '03<br>ACTUAL (Note 1) | FY '04<br>ACTUAL | FY '05<br>BUDGET (Note 2) | FY '06<br>REQUEST | Notes                                   |
|---------|-----------------------------------|----------------|----------------|---------------------------|------------------|---------------------------|-------------------|---|
| 2200    | Principals' Office Salaries       | 75,248         | 90,053         | 86,970                    | 99,894           | 100,378                   | 103,389           | 2.0 FTE/ Prin's salary to be negotiated |
|         | Principals' Office Exp.           | 2,679          | 2,760          | 2,115                     | 2,021            | 2,125                     | 2,125             |   |
|         | Asst. Principal Stipend           | 1,000          | 1,100          | 1,100                     | 1,100            | 1,100                     | 1,150             |   |
|         | Scheduler Stipend                 |                | 250            | 0                         | 0                | 0                         | 0                 |   |
|         | Attendance Officer                |                |                |                           |                  | 180                       | 180               | Required by new SC Policy               |
| 3200    | Health Salaries                   | 27,085         | 33,889         | 24,444                    | 34,142           | 35,862                    | 38,046            |   |
|         | Health Exp.                       | 942            | 849            | 1,022                     | 1,030            | 1,030                     | 1,030             |   |
| 2300    | Teaching                          |                |                |                           |                  |                           |                   |   |
|         | Substitute Salaries               | 7,188          | 10,423         | 7,135                     | 6,835            | 7,450                     | 7,450             |   |
|         | Teachers' Salaries-Reg. Ed        | 743,012        | 775,405        | 797,287                   | 774,817          | 756,687                   | 768,699           | 15.0 FTE - 183 day contract             |
|         | Teachers' Salaries-SPED           | 82,960         | 97,300         | 41,370                    | 50,598           | 43,050                    | 34,912            | 2.0 FTE less grant offset               |
|         | Aides-SPED Salaries               | 39,800         | 50,911         | 0                         | 3,000            | 20,242                    | 30,242            | 3.5 offset by SPED grant                |
|         | Summer Program-SPED Salaries      | 2,106          | 0              | 5,656                     | 0                | 0                         | 0                 |   |
|         | Aides-Reg. Ed Salaries            | 18,802         | 20,210         | 23,502                    | 22,628           | 13,000                    | 3,000             | 1.0 FTE offset by K & Title I grants    |
|         | Teacher Longevity-Salaries        | 11,750         | 12,850         | 18,825                    | 15,175           | 15,175                    | 18,825            |   |
|         | Materials & Supplies-Reg. Ed      | 27,002         | 43,846         | 46,748                    | 11,864           | 15,000                    | 15,000            | Foreign Language                        |
|         | Technology Spec.                  |                |                | 17,720                    | 32,980           | 35,862                    | 38,046            | 1.0 FTE - 183 day contract              |
|         | Hardware                          |                |                | 4,526                     | 2,083            | 5,000                     | 7,500             | equipment repairs & upgrades            |
|         | Software Supplies                 | 6,768          | 11,975         | 5,229                     | 2,582            | 2,500                     | 2,500             |   |
|         | Materials & Supplies-SPED         | 1,700          | 5,113          | 2,138                     | 2,000            | 1,500                     | 1,500             |   |
|         | Professional Development (Note 2) |                |                |                           |                  |                           |                   |   |
|         | Prof. Dev. Services               | 19,247         | 19,044         | 13,428                    | 5,624            | 12,500                    | 5,600             |   |
|         | Prof. Dev. Salaries               | 1,500          | 6,202          | 27,075                    | 9,312            | 22,500                    | 3,500             |   |
| 2400    | Textbooks                         |                |                |                           |                  |                           |                   |   |
|         | Reg. Ed. textbooks                | 11,529         | 11,828         | 7,830                     | 14,402           | 15,000                    | 15,000            |   |
|         | SPED Textbooks                    | 268            | 2,392          | 416                       | 485              | 1,500                     | 1,500             |   |
| 2500    | Library                           |                |                |                           |                  |                           |                   |   |
|         | Library Salaries                  | 5,907          | 6,854          | 2,428                     | 0                | 500                       | 500               |   |
|         | Library Supplies                  | 573            | 0              | 0                         | 0                | 2,000                     | 2,000             |   |
| 2600    | Audi Visual                       |                |                |                           |                  |                           |                   |   |
|         | Supplies                          | 180            | 1,330          | 46                        | 648              | 1,000                     | 1,000             |   |
| 3520    | Student Body Activities           |                |                |                           |                  |                           |                   |   |
|         | Stipends-Salaries                 | 2,750          | 4,600          | 4,350                     | 3,150            | 3,150                     | 3,850             |   |
|         | Supplies                          | 965            | 1,200          | 0                         | 0                | 500                       | 500               |   |

FY '06 SCHOOL and DISTRICT BUDGET

| Acct. #             | FY'00<br>ACTUAL  | FY'01<br>ACTUAL  | FY'02<br>ACTUAL  | FY'03<br>ACTUAL  | FY'04<br>ACTUAL  | FY'05<br>BUDGET  | FY'06<br>REQUEST | Notes                                  |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| 2700                | 731              | 2,050            | 2,289            | 461              | 2,882            | 3,000            | 3,000            |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 2800                | 26,506           | 49,098           | 51,292           | 20,698           | 22,749           | 23,000           | 38,046           | 6 FTE                                  |
|                     | 40,257           | 32,382           | 0                |                  |                  |                  |                  |  |
|                     | 0                | 0                | 59,866           | 34,460           | 48,280           | 64,036           | 69,989           | 2.0 FTE- less .4 to fed grants         |
|                     | 2,944            | 1,378            | 6,143            | 9,220            | 5,140            | 4,000            | 4,000            |  |
|                     | 6,982            | 2,386            | 4,359            | 5,250            | 695              | 3,000            | 3,000            |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
|                     | 7,377            | 2,300            | 18,469           | 30,630           | 39,060           | 30,000           | 7,500            | See Note #3                            |
|                     |                  |                  | 7,831            |                  | 5,000            |                  | 5,000            |  |
| 4110                | 54,083           | 39,133           | 56,306           | 56,121           | 62,678           | 62,391           | 64,263           | 2.05 FTE includes overtime as required |
|                     | 3,573            | 4,750            | 6,547            | 6,728            | 6,743            | 6,850            | 6,850            |  |
|                     |                  | 17,742           |                  |                  |                  |                  |                  |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 4120                | 17,600           | 26,361           | 35,216           | 51,335           | 54,089           | 50,000           | 50,000           |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 4130                | 13,520           | 18,404           | 22,838           | 19,469           | 19,554           | 16,000           | 16,000           |  |
|                     | 650              | 435              | 756              | 943              | 940              | 1,400            | 1,400            |  |
|                     | 6,028            | 3,355            | 2,561            | 2,666            | 2,602            | 3,500            | 3,500            |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 4210                | 150              |                  | 897              | 625              | 0                | 1,958            | 1,958            |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 4220                | 5,438            | 3,941            | 980              | 12,466           | 12,750           | 25,000           | 25,000           |  |
|                     | 20,966           | 59,246           | 73,857           | 31,617           | 41,000           | 49,191           | 49,191           | See Note #4                            |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 4230                | 2,160            | 3,226            | 6,371            | 5,758            | 6,743            | 10,325           | 10,325           |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| 5300                | 4,145            | 7,394            | 7,913            | 9,928            | 9,864            | 10,624           | 10,624           |  |
|                     |                  |                  |                  |                  |                  |                  |                  |  |
| <b>School total</b> | <b>1,304,072</b> | <b>1,483,715</b> | <b>1,563,510</b> | <b>1,390,946</b> | <b>1,434,181</b> | <b>1,480,566</b> | <b>1,488,200</b> |  |

FY '06 SCHOOL and DISTRICT BUDGET

| Acct. #   | FY00<br>ACTUAL   | FY01<br>ACTUAL   | FY02<br>ACTUAL   | FY03<br>ACTUAL   | FY04<br>ACTUAL   | FY05<br>BUDGET   | FY06<br>REQUEST  | Notes  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| <b>District</b>   |                  |                  |                  |                  |                  |                  |                  |  |
| Capital Program Consultant  | 6,000            |                  | 15,000           | 0                | 0                | 0                | 0                |  |
| School Committee/Legal  | 975              | 6,961            | 5,723            | 9,864            | 14,149           | 1,500            | 1,500            |  |
| School Committee/General Exp.   | 5,895            | 2,686            | 3,330            | 4,499            | 3,340            | 3,352            | 3,352            |  |
| School Committee/Cont. Svcs.  | 2,400            | 6,000            | 7,000            | 7,000            | 3,000            | 4,500            | 4,500            | Audit  |
| Supt's Office Salaries  | 57,776           | 69,485           | 72,120           | 74,397           | 76,647           | 79,560           | 81,947           | 1.5 FTE (1.0 &.5) / Supt. FY '06 salary to be negotiated as per contract |
| Supt Office Services  | 10,800           |                  |                  |                  |                  |                  |                  |  |
| Supt's Office General Exp.  | 2,001            | 2,923            | 3,287            | 3,125            | 3,066            | 3,215            | 3,215            |  |
| 2100 Admin-SPED Salaries  | 58,138           | 65,000           | 67,600           | 48,939           | 57,651           | 59,958           | 61,757           | 191 days -salary to be negotiated  |
| SPED Admin. In-State Travel   |                  |                  | 500              | 0                | 0                | 0                | 0                | Included in federal SPED grant   |
| 9000 Tuition-Public Schools   | 837,015          | 828,331          | 924,753          | 1,035,144        | 1,053,312        | 1,026,180        | 1,191,532        | 178 students @ \$ 6,694. (See Note #5)                                   |
| Tuition-SPED-PrivateSchools   | 145,957          | 166,201          | 255,289          | 286,775          | 225,652          | 196,804          | 98,978           |  |
| Tuition-SPED-Collaboratives   | 90,760           | 84,548           | 48,652           | 9,108            | 21,909           | 21,525           | 10,000           |  |
| <b>District Subtotal</b>  | <b>1,211,737</b> | <b>1,232,135</b> | <b>1,388,254</b> | <b>1,478,851</b> | <b>1,458,726</b> | <b>1,396,594</b> | <b>1,456,781</b> |  |
| 3300 Transportation   |                  |                  |                  |                  |                  |                  |                  |  |
| SPED  | 110,738          | 174,703          | 146,980          | 129,850          | 82,925           | 67,514           | 16,300           |  |
| Public Schools  | 103,390          | 101,360          | 104,940          | 106,740          | 107,730          | 113,130          | 118,530          |  |
| <b>District TOTAL</b>   | <b>1,425,865</b> | <b>1,508,198</b> | <b>1,640,174</b> | <b>1,715,441</b> | <b>1,649,381</b> | <b>1,577,238</b> | <b>1,591,611</b> |  |
| <b>School &amp; District TOTAL(4)</b>   | <b>2,735,937</b> | <b>2,991,913</b> | <b>3,203,664</b> | <b>3,106,387</b> | <b>3,083,662</b> | <b>3,057,804</b> | <b>3,079,811</b> | <b>\$22,007</b>  |
| <b>without transportation</b>   | <b>2,521,809</b> | <b>2,715,850</b> | <b>2,951,764</b> | <b>2,869,797</b> | <b>2,892,907</b> | <b>2,877,160</b> | <b>2,944,981</b> | <b>See explanation below</b>   |
| <b>Total Enrollment (K-12)</b>  |                  |                  |                  | 414              | 413              | 391              | 384              |  |
|   |                  |                  |                  | 7,503            | 7,466            | 7,820            | 8,020            |  |
| <b>Elem. Enrollment</b>   |                  | 230              | 222              | 213              | 209              | 211              | 200              |  |
| <b>Elem. Per Pupil Cost</b>   |                  | 6,451            | 7,043            | 6,530            | 6,862            | 7,017            | 7,441            |  |
| <b>The School Committee voted to submit to the Finance Committee an FY06 budget of \$2,928,647</b>  |                  |                  |                  |                  |                  |                  |                  |  |
| <b>As well as a supplemental budget in the amount of \$16,334, representing a total of \$2,944,981</b>  |                  |                  |                  |                  |                  |                  |                  |  |
| <b>NOTES</b>  |                  |                  |                  |                  |                  |                  |                  |  |
| 1. FY '03 ACTUALS represent decrease of \$36,756 from FY '03 approved budget.   |                  |                  |                  |                  |                  |                  |                  |  |
| 2. All FY '05 teacher and admin. salaries reflect 0% increase due to incomplete teacher negotiations.   |                  |                  |                  |                  |                  |                  |                  |  |
| 3. IEP-driven services-OTR; Vision; tutoring etc.   |                  |                  |                  |                  |                  |                  |                  |  |
| 4. The School Committee's original FY '06 request of \$75,000. was reduced to bring the budget in line with the Finance Committee's recommendation. |                  |                  |                  |                  |                  |                  |                  |  |
| 5. First yr. of new agreement. 100% of '04 Reg. Day. Rate. Increase of \$993. per student.  |                  |                  |                  |                  |                  |                  |                  |  |

## **Appendix 6**

### **SCHOOL DEPARTMENT FIVE YEAR PLAN**

|                                 | <u>FY '06</u>       | <u>FY '07</u>      | <u>FY '08</u>      | <u>FY '09</u>      | <u>FY '10</u>      |
|---------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| <u>Tuition Costs</u>            |                     |                    |                    |                    |                    |
| SPED (1)                        | \$108,978           | \$70,850           | \$122,900          | \$79,900           | \$79,900           |
| Swampscott (2)                  | \$1,191,532         | \$1,227,278        | \$1,264,096        | \$1,302,019        | \$1,341,080        |
| <u>Transportation Costs</u>     |                     |                    |                    |                    |                    |
| SPED (3)                        | \$16,300            | \$14,500           | \$30,000           | \$31,500           | \$33,075           |
| Swampscott (4)                  | \$118,530           | \$124,457          | \$130,679          | \$137,213          | \$144,074          |
| <u>Johnson School (5)</u>       | \$1,471,866         | \$1,532,846        | \$1,578,831        | \$1,626,196        | \$1,674,982        |
| <u>Other District Costs (6)</u> | \$156,271           | \$160,959          | \$165,788          | \$170,762          | \$175,884          |
| <b>Total</b>                    | <b>\$ 3,063,477</b> | <b>\$3,130,889</b> | <b>\$3,292,295</b> | <b>\$3,347,591</b> | <b>\$3,448,995</b> |

Notes

1. Projections beyond FY '06 are based on existing placements and services and cannot anticipate new students, changes to existing placements, or DOE approved rate increases.
2. Estimates of Swampscott tuition beyond FY '06 are based on the new contract regular day rate calculated at 3 % average increase of past two fiscal years.
3. Like the estimate of SPED tuition costs beyond FY '06 transportation cost estimates are based only on existing placements and contracts as of Spring 2005.
4. Transportation contract expires on June 30, 2006. Projections beyond FY '06 are estimated at an annual increase of 5%.
5. Projection includes staff, operational and instructional costs based on FY '06 staffing. Teachers' contract expires on June 30, 2007. Future salary increases subject to contract negotiations currently underway.
6. Includes central office and school committee costs.

## **Appendix 7**

### **WATER AND SEWER RATE COMPARISON**

**Water & Sewer Rate Comparison:**

|                              | <b>FY 06</b> | <b>FY 07</b> | <b>FY 08</b> | <b>FY 09</b>  | <b>FY 10</b>  |
|------------------------------|--------------|--------------|--------------|---------------|---------------|
| Water rate                   | 7.09         | 7.12         | 7.11         | 6.41          | 6.11          |
| Sewer rate                   | 7.06         | 7.06         | 7.16         | 7.17          | 7.33          |
| <b>Combined rate</b>         | <b>14.15</b> | <b>14.18</b> | <b>14.27</b> | <b>13.58</b>  | <b>13.44</b>  |
| <b>% Increase/(Decrease)</b> |              | <b>0.21%</b> | <b>0.63%</b> | <b>-4.84%</b> | <b>-1.03%</b> |

## **Appendix 8**

### **DEBT SERVICE SCHEDULE**

**\$4,419,650 School Override**

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

| Description                    | Reference    | Borrowings | Issue Date | Interest Rate | Terms Years | Maturity Date | Balance 6/30/2004 | FY05 Principal      | FY05 Interest      | FY06 Principal      | FY06 Interest      |
|--------------------------------|--------------|------------|------------|---------------|-------------|---------------|-------------------|---------------------|--------------------|---------------------|--------------------|
| Sewer Project (Nov. 1982)      | #23-80       | 1,300,000  | 11/15/1982 | 5.00%         | 40          | 11/15/2022    | 617,500           | \$32,500.00         | \$30,062.50        | \$32,500.00         | \$28,437.50        |
| Sewer Project - Phase II       | #8-81        | 290,100    | 6/28/1985  | 5.00%         | 40          | 11/18/2025    | 149,500           | \$7,400.00          | \$7,475.00         | \$7,400.00          | \$7,105.00         |
| Sewer Project - Phase III      | #8-81        | 376,400    | 2/7/1986   | 5.00%         | 40          | 2/7/2026      | 207,020           | \$9,410.00          | \$10,351.00        | \$9,410.00          | \$9,880.50         |
| Sewer Infiltration Project     | STM #2-93    | 111,511    | 4/15/1994  | 4.65%         | 10          | 2/1/2004      | 0                 |                     |                    |                     |                    |
| Summer Street C.T. Sewerage    | #46-89       | 17,500     | 11/15/1991 | 6.68%         | 5           |               | 0                 |                     |                    |                     |                    |
| Secondary Sewer - Phase 1&2    | #24-89       | 124,800    | 4/15/1991  | 6.79%         | 20          | 4/15/2011     | 46,800            | \$6,000.00          | \$3,246.00         | \$6,000.00          | \$2,838.00         |
| Secondary Sewer - Phase 1&2    | #05-91       | 63,050     | 4/15/1991  | 6.79%         | 20          | 4/15/2011     | 22,050            | \$3,150.00          | \$1,527.76         | \$3,150.00          | \$1,313.56         |
| Sewer System Rehab             | #06-95       | 120,000    | 2/1/1995   | 5.67%         | 13          | 6/15/2008     | 40,000            | \$10,000.00         | \$2,035.00         | \$10,000.00         | \$1,462.50         |
| Pump Stations and Lining       | #8-01        | 475,000    | 8/26/2001  | 6.00%         | 20          | 8/26/2020     | 331,000           | \$48,000.00         | \$24,225.00        | \$23,750.00         | \$22,600.00        |
| Sewer Pump Stations (Maolis)   | \$60,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$12,000.00         | \$3,600.00         |
| Dump Truck (1/3- \$50,000)     | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$3,333.34          | \$1,000.00         |
| Issuance Cost                  |              |            |            |               |             |               |                   |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |               |                   |                     | \$195,382.26       |                     | \$185,780.40       |
| <b>Total Sewer Projects</b>    |              |            |            |               |             |               | <b>1,413,870</b>  | <b>\$116,460.00</b> | <b>\$78,922.26</b> | <b>\$107,543.34</b> | <b>\$78,237.06</b> |
| Causeway 1st Reline            | #21-88       | 441,500    | 4/15/1991  | 6.79%         | 20          | 4/15/2011     | 200,900           | \$29,850.00         | \$13,913.38        | \$29,850.00         | \$11,883.58        |
| Causeway 2nd Reline            | #01-91       | 200,000    | 4/15/1991  | 6.79%         | 20          | 4/15/2011     | 75,250            | \$11,000.00         | \$5,212.88         | \$11,000.00         | \$4,464.88         |
| Replace Various Water Mains    | #31-89       | 40,000     | 11/15/1991 | 6.68%         | 5           | 11/15/1996    | 0                 |                     |                    |                     |                    |
| Calgon Pump Station            | #04-91       | 60,000     | 11/15/1991 | 6.68%         | 10          | 11/15/2001    | 0                 |                     |                    |                     |                    |
| Installation - Water Meters    | #08-92       | 200,000    | 11/15/1991 | 6.68%         | 10          | 11/15/2001    | 0                 |                     |                    |                     |                    |
| Nahant Rd Water Main           | #10-92&#5-95 | 770,000    | 2/1/1995   | 5.67%         | 13          | 6/15/2008     | 275,000           | \$65,000.00         | \$14,102.50        | \$70,000.00         | \$10,237.50        |
| CDM Priority #2 Water          | #5-95        | 186,000    | 2/1/1995   | 5.67%         | 13          | 6/15/2008     | 75,000            | \$15,000.00         | \$3,927.50         | \$20,000.00         | \$2,925.00         |
| Repaying Nahant Road           | #8-95        | 100,000    | 2/1/1995   | 5.67%         | 10          | 6/15/2005     | 10,000            | \$10,000.00         | \$285.00           |                     |                    |
| Water Mains MWRA               | #7-98        | 36,202     | 5/15/1998  | 0.00%         | 5           | 5/15/2003     | 0                 |                     |                    |                     |                    |
| Water Mains                    | #6-96        | 85,000     | 4/15/1999  | 4.50%         | 9           | 9/15/2007     | 35,000            | \$10,000.00         | \$1,362.50         | \$10,000.00         | \$912.50           |
| Water Mains                    | #7-97        | 445,000    | 4/15/1999  | 4.50%         | 10          | 9/15/2008     | 222,000           | \$42,000.00         | \$9,270.00         | \$45,000.00         | \$7,312.50         |
| MWRA Pipeline Asst Loan 0% Int | #14-00       | 133,121    | 8/15/2000  | 0.00%         | 10          | 8/15/2010     | 93,185            | \$13,312.10         |                    | \$13,312.10         |                    |
| MWRA Pipeline Asst Loan 0% Int | #9-01        | 133,121    | 8/26/2001  | 0.00%         | 10          | 8/15/2011     | 106,497           | \$13,312.10         |                    | \$13,312.10         |                    |
| MWRA Pipeline Asst Loan 0% Int | #8-02        | 134,000    | 8/26/2002  | 0.00%         | 10          | 8/15/2012     | 120,600           | \$13,400.00         | \$0.00             | \$13,400.00         | \$0.00             |
| MWRA Pipeline Asst Loan 2% Int | #7-03        | 134,000    | 8/26/2003  | 2.00%         | 10          | 8/15/2013     | 134,000           | \$13,400.00         | \$2,412.00         | \$13,400.00         | \$2,144.00         |
| MWRA Pipeline Asst Loan 2% Int | #7-04        | 134,000    | 8/26/2004  | 2.00%         | 10          | 8/15/2014     |                   | \$13,400.00         | \$2,680.00         | \$13,400.00         | \$2,412.00         |
| MWRA Pipeline Asst Loan 2% Int | \$134,000    | Proposed   | 8/26/2005  | 2.00%         | 10          | 8/15/2015     |                   |                     |                    | \$13,400.00         | \$2,680.00         |
| Water Gate Valves              | \$15,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$3,000.00          | \$900.00           |
| Hydrants                       | \$20,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$4,000.00          | \$1,200.00         |
| Dump Truck (1/3- \$50,000)     | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$3,333.33          | \$1,000.00         |
| Issuance Cost                  |              |            |            |               |             |               |                   |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |               |                   |                     | \$302,839.96       |                     | \$324,479.49       |
| <b>Total Water Projects</b>    |              |            |            |               |             |               | <b>1,347,432</b>  | <b>\$249,674.20</b> | <b>\$53,165.76</b> | <b>\$276,407.53</b> | <b>\$48,071.96</b> |
| Public Works Equipment         | #7-95        | 98,000     | 2/1/1995   | 5.67%         | 5           | 6/15/2000     | 0                 | \$0.00              | \$0.00             | \$0.00              | \$0.00             |
| Dump Truck (1/3- \$50,000)     | \$16,666     | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$3,333.33          | \$1,000.00         |
| Street Sweeper                 | \$125,000    | Proposed   | 8/26/2005  | 6.00%         | 5           | 8/15/2010     |                   |                     |                    | \$25,000.00         | \$7,500.00         |
| Issuance Cost                  |              |            |            |               |             |               |                   |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |               |                   |                     | \$0.00             |                     | \$36,833.33        |
| <b>Total Other DPW</b>         |              |            |            |               |             |               | <b>0</b>          | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$28,333.33</b>  | <b>\$8,500.00</b>  |

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**\$4,419,650 School Override**

| Description                                       | Reference        | Borrowings   | Issue Date | Interest Rate | Terms Years | Maturity Date | Balance 6/30/2004 | FY05         |              | FY06         |              |
|---|------------------|--------------|------------|---------------|-------------|---------------|-------------------|--------------|--------------|--------------|--------------|
|   |                  |              |            |               |             |               |                   | Principal    | Interest     | Principal    | Interest     |
| Public Safety Communications Interest & Principal | #10-95           | 30,000       | 2/11/1995  | 5.67%         | 5           | 6/15/2000     | 0                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| <b>Total Public Safety</b>                        |                  |              |            |               |             |               | 0                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| School Rehab. - Phase I                           | STM #4-85        | 400,000      | 9/25/1987  | 7.75%         | 10          | 9/25/1997     | 0                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| School Rehab. - Phase II                          | #30-88           | 138,000      | 4/15/1991  | 6.79%         | 20          | 4/15/1999     | 0                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| School Heating System                             | #27-91&40-92     | 132,000      | 8/1/1991   | 6.64%         | 5           | 8/1/1996      | 0                 | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| School Rehab.                                     | #24-02           | 450,000      | 8/26/2003  | 6.00%         | 20          | 8/26/2023     | 450,000           | \$0.00       | \$1,965.00   | \$0.00       | \$4,802.00   |
| School Telephone System                           | #24-02           | 25,000       | 8/26/2004  | 6.00%         | 5           | 8/26/2009     | 25,000            | \$6,500.00   | \$1,500.00   | \$5,000.00   | \$1,200.00   |
| School Renovations#2-06                           | 6,300,000        |              | 8/26/2005  | 6.00%         | 20          | 8/26/2028     | 0                 | \$0.00       | \$9,965.00   | \$0.00       | \$11,002.00  |
| Interest & Principal                              | Less \$1,880,350 |              |            |               |             |               |                   |              | \$9,965.00   |              | \$11,002.00  |
| <b>Total School Projects</b>                      | 4,419,650        |              |            |               |             |               | 475,000           | \$6,500.00   | \$3,465.00   | \$5,000.00   | \$6,002.00   |
| Recreation Facility (Nov. 1984)                   | #29-85           | 170,000      | 11/20/1984 | 8.65%         | 15          | 11/20/1999    | 0                 |              |              |              |              |
| Kelley Greens Golf Course                         | #01-89           | 1,250,000    | 2/15/1990  | 10.25%        | 20          | 2/15/2010     | 360,000           | \$60,000.00  | \$36,900.00  | \$60,000.00  | \$30,750.00  |
| Valley Road School                                | #7-90            | 185,000      | 11/15/1991 | 6.68%         | 10          | 11/15/2001    | 0                 |              |              |              |              |
| Town Hall Roof                                    | #10-91           | 207,650      | 4/15/1991  | 6.79%         | 20          | 4/15/2000     | 0                 |              |              |              |              |
| Library Renovations                               | #30-91           | 168,525      | 8/1/1991   | 6.64%         | 5           | 8/1/1996      | 0                 |              |              |              |              |
| Road Construction                                 | #4-96            | 217,000      | 4/15/1999  | 4.50%         | 6           | 9/15/2004     | 27,000            | \$27,000.00  | \$607.50     | \$0.00       | \$0.00       |
| PS Bldg Architecture                              | #16-96           | 15,000       | 4/21/1999  | 4.50%         | 4           | 4/21/2000     | 0                 |              |              |              |              |
| Library Renovations                               | #15-97           | 125,300      | 4/15/1999  | 4.50%         | 10          | 9/15/2008     | 71,000            | \$11,000.00  | \$3,022.50   | \$15,000.00  | \$2,437.50   |
| PS Bldg Architecture                              | #10-97           | 16,000       | 4/21/1999  | 4.50%         | 3           | 4/21/2002     | 0                 |              |              |              |              |
| Computer System                                   | #12-98           | 55,088       | 4/21/1999  | 4.50%         | 4           | 4/21/2002     | 0                 |              |              |              |              |
| Police Station Renovations                        | #13-01           | 25,000       | 8/26/2001  | 6.00%         | 5           | 8/26/2005     | 13,000            | \$13,000.00  | \$600.00     | \$0.00       | \$0.00       |
| Fire Apparatus                                    | #20-01           | 42,500       | 8/26/2001  | 6.00%         | 5           | 8/26/2005     | 12,500            | \$12,500.00  | \$1,020.00   | \$0.00       | \$0.00       |
| Road Construction                                 | #6-01            | 100,000      | 8/26/2001  | 6.00%         | 10          | 8/26/2010     | 40,000            | \$20,000.00  | \$4,200.00   | \$20,000.00  | \$3,600.00   |
| Town Hall Heating                                 | #13-01           | 30,000       | 8/26/2001  | 6.00%         | 5           | 8/26/2005     | 16,000            | \$16,000.00  | \$720.00     | \$0.00       | \$0.00       |
| Library Electrical Work                           | #13-01           | 20,000       | 8/26/2001  | 6.00%         | 5           | 8/26/2005     | 10,000            | \$10,000.00  | \$480.00     | \$0.00       | \$0.00       |
| Ambulance   | #8-03            | 125,000      | 8/26/2004  | 6.00%         | 5           | 2/15/2009     | 125,000           | \$25,000.00  | \$7,500.00   | \$25,000.00  | \$6,000.00   |
| Police Cruiser                                    | #9-03            | 27,000       | 8/26/2004  | 6.00%         | 5           | 2/15/2009     | 12,000            | \$12,000.00  | \$1,620.00   | \$0.00       | \$0.00       |
| Road Construction                                 | #5-04            | 100,000      | 8/26/2004  | 6.00%         | 10          | 2/15/2014     | 100,000           | \$0.00       | \$6,000.00   | \$10,000.00  | \$5,400.00   |
| Fire Truck (Matching)                             | #9-04            | 70,000       | 8/26/2004  | 6.00%         | 5           | 2/15/2009     | 70,000            | \$14,000.00  | \$6,000.00   | \$20,000.00  | \$4,800.00   |
| Police Cruiser                                    | #4-04            | 24,000       | 8/26/2004  | 6.00%         | 5           | 2/15/2009     | 24,000            | \$24,000.00  | \$1,440.00   | \$0.00       | \$0.00       |
| Coast Guard Houses                                | #1-04 STM        | \$2,100,000  | 8/26/2005  | 6.00%         | 5           | 2/15/2027     | 0                 | \$0.00       | \$0.00       | \$0.00       | \$63,000.00  |
| Computer Software Town Hall                       | \$75,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | 2/15/2010     | 0                 | \$0.00       | \$0.00       | \$15,000.00  | \$4,500.00   |
| Golf Course Building Repairs                      | \$75,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | 2/15/2010     | 0                 | \$0.00       | \$0.00       | \$15,000.00  | \$4,500.00   |
| Police Cruiser                                    | \$23,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | 2/15/2010     | 0                 | \$0.00       | \$0.00       | \$4,600.00   | \$1,380.00   |
| Issuance Cost                                     |                  |              |            |               |             |               |                   |              |              |              |              |
| Interest & Principal                              |                  |              |            |               |             |               |                   |              | \$314,610.00 |              | \$310,967.50 |
| <b>Total General Projects</b>                     |                  | \$12,456,368 |            |               |             |               | 880,500           | \$244,500.00 | \$70,110.00  | \$184,600.00 | \$126,367.50 |
| <b>Short Term Interest</b>                        |                  |              |            |               |             |               |                   | \$30,000.00  |              |              | \$30,000.00  |
| <b>Totals</b>                                     |                  |              |            |               |             |               | 4,116,802         | \$617,134.20 | \$235,663.02 | \$601,884.20 | \$297,178.52 |
| Long Term Debt                                    |                  | 8,622,780    |            |               |             |               | 2,888,302         | 416,134      | 148,393      | 382,734      | 124,105      |
| Authorized & Unissued                             |                  | 3,833,588    |            |               |             |               | 1,228,500         | 201,000      | 57,270       | 117,150      | 113,814      |
| Proposed  |                  | 6,877,000    |            |               |             |               | 0                 | 0            | 0            | 102,000      | 29,260       |
| Issuance  |                  | 0            |            |               |             |               | 0                 | 0            | 0            | 0            | 0            |
| RANINS  |                  | 0            |            |               |             |               | 0                 | 0            | 30,000       | 0            | 30,000       |
| <b>Totals</b>                                     |                  | 19,333,368   |            |               |             |               | 4,116,802         | 617,134      | 235,663      | 601,884      | 297,179      |

**\$4,419,650 School Override**

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

| Description                    | Reference    | Borrowings | Issue Date | Interest Rate | Terms Years | FY07                |                    | FY08                |                    | FY09                |                    |
|--------------------------------|--------------|------------|------------|---------------|-------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|                                |              |            |            |               |             | Principal           | Interest           | Principal           | Interest           | Principal           | Interest           |
| Sewer Project (Nov. 1982)      | #23-80       | 1,300,000  | 11/15/1982 | 5.00%         | 40          | \$32,500.00         | \$26,812.50        | \$32,500.00         | \$25,187.50        | \$32,500.00         | \$23,562.50        |
| Sewer Project - Phase II       | #8-81        | 290,100    | 6/28/1985  | 5.00%         | 40          | \$7,400.00          | \$6,735.00         | \$7,400.00          | \$6,365.00         | \$7,400.00          | \$6,995.00         |
| Sewer Project - Phase III      | #8-81        | 376,400    | 2/7/1986   | 5.00%         | 40          | \$9,410.00          | \$9,410.00         | \$9,410.00          | \$9,339.50         | \$9,410.00          | \$8,469.00         |
| Sewer Infiltration Project     | STM #2-93    | 111,511    | 4/15/1994  | 4.65%         | 10          |                     |                    |                     |                    |                     |                    |
| Summer Street CT. Sewerage     | #46-89       | 17,500     | 11/15/1991 | 6.68%         | 5           |                     |                    |                     |                    |                     |                    |
| Secondary Sewer - Phase 1&2    | #24-89       | 124,800    | 4/15/1991  | 6.79%         | 20          | \$6,000.00          | \$2,427.00         | \$6,000.00          | \$2,013.00         | \$6,000.00          | \$1,596.00         |
| Secondary Sewer - Phase 1&2    | #05-91       | 63,050     | 4/15/1991  | 6.79%         | 20          | \$3,150.00          | \$1,097.78         | \$3,150.00          | \$880.42           | \$3,150.00          | \$661.50           |
| Sewer System Rehab             | #06-95       | 120,000    | 2/11/1995  | 5.67%         | 13          | \$10,000.00         | \$885.00           | \$10,000.00         | \$297.50           | \$0.00              | \$0.00             |
| Pump Stations and Lining       | #8-01        | 475,000    | 8/26/2001  | 6.00%         | 20          | \$23,750.00         | \$21,375.00        | \$23,750.00         | \$19,950.00        | \$23,750.00         | \$18,525.00        |
| Sewer Pump Stations (Maols)    | \$60,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$12,000.00         | \$2,880.00         | \$12,000.00         | \$2,160.00         | \$12,000.00         | \$1,440.00         |
| Dump Truck (1/3-\$50,000)      | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.34          | \$800.00           | \$3,333.34          | \$600.00           | \$3,333.34          | \$400.00           |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |                     | \$179,965.62       |                     | \$173,936.26       |                     | \$158,192.34       |
| <b>Total Sewer Projects</b>    |              |            |            |               |             | <b>\$107,543.34</b> | <b>\$72,422.28</b> | <b>\$107,543.34</b> | <b>\$66,392.92</b> | <b>\$97,543.34</b>  | <b>\$60,649.00</b> |
| Causeway 1st Reline            | #21-88       | 441,500    | 4/15/1991  | 6.79%         | 20          | \$29,850.00         | \$9,938.86         | \$30,600.00         | \$7,779.20         | \$28,850.00         | \$5,652.50         |
| Causeway 2nd Reline            | #01-91       | 200,000    | 4/15/1991  | 6.79%         | 20          | \$11,000.00         | \$3,711.38         | \$10,250.00         | \$2,952.38         | \$12,000.00         | \$2,240.00         |
| Replace Various Water Mains    | #31-89       | 40,000     | 11/15/1991 | 6.68%         | 5           |                     |                    |                     |                    |                     |                    |
| Calgon Pump Station            | #04-91       | 60,000     | 11/15/1991 | 6.68%         | 10          |                     |                    |                     |                    |                     |                    |
| Installation - Water Meters    | #08-92       | 200,000    | 11/15/1991 | 6.68%         | 10          |                     |                    |                     |                    |                     |                    |
| Nahant Rd Water Main           | #10-92&#5-95 | 770,000    | 2/11/1995  | 5.67%         | 13          | \$70,000.00         | \$6,195.00         | \$70,000.00         | \$2,082.50         | \$0.00              | \$0.00             |
| CDM Priority #2 Water          | #5-95        | 186,000    | 2/11/1995  | 5.67%         | 13          | \$20,000.00         | \$1,770.00         | \$20,000.00         | \$595.00           | \$0.00              | \$0.00             |
| Reparing Nahant Road           | #8-95        | 100,000    | 2/11/1995  | 5.67%         | 10          |                     |                    |                     |                    |                     |                    |
| Water Mains MWRA               | #7-98        | 36,202     | 5/15/1998  | 0.00%         | 5           |                     |                    |                     |                    |                     |                    |
| Water Mains                    | #6-96        | 85,000     | 4/15/1999  | 4.50%         | 9           | \$10,000.00         | \$462.50           | \$5,000.00          | \$118.75           | \$0.00              | \$0.00             |
| Water Mains                    | #7-97        | 445,000    | 4/15/1999  | 4.50%         | 10          | \$45,000.00         | \$5,287.50         | \$45,000.00         | \$3,206.25         | \$45,000.00         | \$1,068.75         |
| MWRA Pipeline Asst Loan 0% Int | #14-00       | 133,121    | 8/15/2000  | 0.00%         | 10          | \$13,312.10         |                    | \$13,312.10         |                    | \$13,312.10         |                    |
| MWRA Pipeline Asst Loan 0% Int | #9-01        | 133,121    | 8/26/2001  | 0.00%         | 10          | \$13,312.10         |                    | \$13,312.10         |                    | \$13,312.10         |                    |
| MWRA Pipeline Asst Loan 2% Int | #8-02        | 134,000    | 8/26/2002  | 2.00%         | 10          | \$13,400.00         | \$0.00             | \$13,400.00         | \$0.00             | \$13,400.00         | \$0.00             |
| MWRA Pipeline Asst Loan 2% Int | #7-03        | 134,000    | 8/26/2003  | 2.00%         | 10          | \$13,400.00         | \$1,876.00         | \$13,400.00         | \$1,608.00         | \$13,400.00         | \$1,072.00         |
| MWRA Pipeline Asst Loan 2% Int | #7-04        | 134,000    | 8/26/2004  | 2.00%         | 10          | \$13,400.00         | \$2,144.00         | \$13,400.00         | \$1,876.00         | \$13,400.00         | \$1,608.00         |
| MWRA Pipeline Asst Loan 2% Int | \$134,000    | Proposed   | 8/26/2005  | 2.00%         | 10          | \$13,400.00         | \$2,412.00         | \$13,400.00         | \$2,144.00         | \$13,400.00         | \$1,876.00         |
| Water Gate Valves              | \$15,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,000.00          | \$720.00           | \$3,000.00          | \$540.00           | \$3,000.00          | \$360.00           |
| Hydrants                       | \$20,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$4,000.00          | \$960.00           | \$4,000.00          | \$720.00           | \$4,000.00          | \$480.00           |
| Dump Truck (1/3-\$50,000)      | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.33          | \$800.00           | \$3,333.33          | \$600.00           | \$3,333.33          | \$400.00           |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |                     | \$312,584.77       |                     | \$295,629.61       |                     | \$191,164.78       |
| <b>Total Water Projects</b>    |              |            |            |               |             | <b>\$276,407.53</b> | <b>\$36,177.24</b> | <b>\$271,407.53</b> | <b>\$24,222.08</b> | <b>\$176,407.53</b> | <b>\$14,757.25</b> |
| Public Works Equipment         | #7-95        | 98,000     | 2/11/1995  | 5.67%         | 5           |                     |                    |                     |                    |                     |                    |
| Dump Truck (1/3-\$50,000)      | \$16,666     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.33          | \$800.00           | \$3,333.33          | \$600.00           | \$3,333.33          | \$400.00           |
| Street Sweeper                 | \$125,000    | Proposed   | 8/26/2005  | 6.00%         | 5           | \$25,000.00         | \$6,000.00         | \$25,000.00         | \$4,500.00         | \$25,000.00         | \$3,000.00         |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                    |                     |                    |
| Interest & Principal           |              |            |            |               |             |                     | \$35,133.33        |                     | \$33,433.33        |                     | \$31,733.33        |
| <b>Total Other DPW</b>         |              |            |            |               |             | <b>\$28,333.33</b>  | <b>\$6,800.00</b>  | <b>\$28,333.33</b>  | <b>\$5,100.00</b>  | <b>\$28,333.33</b>  | <b>\$3,400.00</b>  |

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**\$4,419,650 School Override**

| Description                                       | Reference        | Borrowings          | Issue Date | Interest Rate | Terms Years | FY07                |                     | FY08                |                     | FY09                |                     |
|---|------------------|---------------------|------------|---------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |                  |                     |            |               |             | Principal           | Interest            | Principal           | Interest            | Principal           | Interest            |
| Public Safety Communications Interest & Principal | #10-95           | 30,000              | 2/11/1995  | 5.67%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| <b>Total Public Safety</b>                        |                  |                     |            |               |             | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |
| School Rehab. - Phase I                           | STM #4-85        | 400,000             | 9/25/1987  | 7.75%         | 10          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| School Rehab. - Phase II                          | #30-88           | 138,000             | 4/15/1991  | 6.79%         | 20          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| School Heating System                             | #27-91& 40-92    | 132,000             | 8/1/1991   | 6.64%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| School Rehab.                                     | #24-02           | 450,000             | 8/26/2003  | 6.00%         | 20          | \$22,500.00         | \$27,000.00         | \$22,500.00         | \$25,650.00         | \$22,500.00         | \$24,300.00         |
| School Telephone System                           | #24-02           | 25,000              | 8/26/2004  | 6.00%         | 5           | \$5,000.00          | \$900.00            | \$5,000.00          | \$600.00            | \$3,500.00          | \$300.00            |
| School Renovations#2-06                           | 6,300,000        |                     | 8/26/2005  | 6.00%         | 20          | \$0.00              | \$90,000.00         | \$0.00              | \$271,590.00        | \$220,983.00        | \$258,550.00        |
| Interest & Principal                              | Less \$1,880,350 |                     |            |               |             |                     | \$145,400.00        |                     | \$375,340.00        |                     | \$530,133.00        |
| <b>Total School Projects</b>                      | <b>4,419,650</b> |                     |            |               |             | <b>\$27,500.00</b>  | <b>\$117,900.00</b> | <b>\$27,500.00</b>  | <b>\$347,840.00</b> | <b>\$246,983.00</b> | <b>\$283,150.00</b> |
| Recreation Facility (Nov. 1984)                   | #29-85           | 170,000             | 11/20/1984 | 8.65%         | 15          |                     |                     |                     |                     |                     |                     |
| Kelley Greens Golf Course                         | #01-89           | 1,250,000           | 2/15/1990  | 10.25%        | 20          | \$60,000.00         | \$24,600.00         | \$60,000.00         | \$18,450.00         | \$60,000.00         | \$12,300.00         |
| Valley Road School                                | #47-90           | 185,000             | 11/15/1991 | 6.68%         | 10          |                     |                     |                     |                     |                     |                     |
| Town Hall Roof                                    | #10-91           | 207,650             | 4/15/1991  | 6.79%         | 20          |                     |                     |                     | \$0.00              |                     | \$0.00              |
| Library Renovations                               | #30-91           | 168,525             | 8/1/1991   | 6.64%         | 5           |                     |                     |                     | \$0.00              |                     | \$0.00              |
| Road Construction                                 | #4-96            | 217,000             | 4/15/1999  | 4.50%         | 6           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| PS Bldg Architecture                              | #16-96           | 15,000              | 4/21/1999  | 4.50%         | 4           |                     |                     |                     |                     |                     |                     |
| Library Renovations                               | #15-97           | 125,300             | 4/15/1999  | 4.50%         | 10          | \$15,000.00         | \$1,762.50          | \$15,000.00         | \$1,068.75          | \$15,000.00         | \$356.25            |
| PS Bldg Architecture                              | #10-97           | 16,000              | 4/21/1999  | 4.50%         | 3           |                     |                     |                     |                     |                     |                     |
| Computer System                                   | #12-98           | 55,088              | 4/21/1999  | 4.50%         | 4           |                     |                     |                     |                     |                     |                     |
| Police Station Renovations                        | #13-01           | 25,000              | 8/26/2001  | 6.00%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Fire Apparatus                                    | #20-01           | 42,500              | 8/26/2001  | 6.00%         | 5           |                     |                     |                     |                     |                     |                     |
| Road Construction                                 | #6-01            | 100,000             | 8/26/2001  | 6.00%         | 10          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Town Hall Heating                                 | #13-01           | 30,000              | 8/26/2001  | 6.00%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Library Electrical Work                           | #13-01           | 20,000              | 8/26/2001  | 6.00%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Ambulance   | #8-03            | 125,000             | 8/26/2004  | 6.00%         | 5           | \$25,000.00         | \$4,500.00          | \$25,000.00         | \$3,000.00          | \$25,000.00         | \$1,500.00          |
| Police Cruiser                                    | #9-03            | 27,000              | 8/26/2004  | 6.00%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Road Construction                                 | #5-04            | 100,000             | 8/26/2004  | 6.00%         | 10          | \$10,000.00         | \$4,800.00          | \$10,000.00         | \$4,200.00          | \$10,000.00         | \$3,600.00          |
| Fire Truck (Matching)                             | #9-04            | 70,000              | 8/26/2004  | 6.00%         | 5           | \$20,000.00         | \$3,600.00          | \$16,000.00         | \$2,400.00          | \$0.00              | \$0.00              |
| Police Cruiser                                    | #4-04            | 24,000              | 8/26/2004  | 6.00%         | 5           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| Coast Guard Houses                                | #1-04 STM        | \$2,100,000         | 8/26/2005  | 6.00%         | 5           | \$0.00              | \$63,000.00         | \$105,000.00        | \$126,000.00        | \$105,000.00        | \$119,700.00        |
| Computer Software Town Hall                       | \$75,000         | Proposed            | 8/26/2005  | 6.00%         | 5           | \$15,000.00         | \$3,600.00          | \$15,000.00         | \$2,700.00          | \$15,000.00         | \$1,800.00          |
| Golf Course Building Repairs                      | \$75,000         | Proposed            | 8/26/2005  | 6.00%         | 5           | \$15,000.00         | \$3,600.00          | \$15,000.00         | \$2,700.00          | \$15,000.00         | \$1,800.00          |
| Police Cruiser                                    | \$23,000         | Proposed            | 8/26/2005  | 6.00%         | 5           | \$4,600.00          | \$1,104.00          | \$4,600.00          | \$828.00            | \$4,600.00          | \$552.00            |
| Issuance Cost                                     |                  |                     |            |               |             |                     |                     |                     |                     |                     |                     |
| Interest & Principal                              |                  |                     |            |               |             |                     | \$275,166.50        |                     | \$426,946.75        |                     | \$391,208.25        |
| <b>Total General Projects</b>                     |                  | <b>\$12,456,368</b> |            |               |             | <b>\$164,600.00</b> | <b>\$110,566.50</b> | <b>\$265,600.00</b> | <b>\$161,346.75</b> | <b>\$249,600.00</b> | <b>\$141,608.25</b> |
| <b>Short Term Interest</b>                        |                  |                     |            |               |             |                     | \$30,000.00         |                     | \$30,000.00         |                     | \$30,000.00         |
| <b>Totals</b>                                     |                  |                     |            |               |             | <b>\$604,384.20</b> | <b>\$373,866.02</b> | <b>\$700,384.20</b> | <b>\$634,901.75</b> | <b>\$798,867.20</b> | <b>\$533,564.50</b> |
| Long Term Debt                                    |                  | 8,622,780           |            |               |             | 382,734             | 102,871             | 377,734             | 81,544              | 272,734             | 62,974              |
| Authorized & Unissued                             |                  | 3,833,588           |            |               |             | 119,650             | 127,319             | 220,650             | 183,676             | 203,150             | 169,533             |
| Proposed  |                  | 6,877,000           |            |               |             | 102,000             | 113,676             | 102,000             | 339,682             | 322,983             | 271,058             |
| Issuance  |                  | 0                   |            |               |             | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| RANNS   |                  | 0                   |            |               |             | 0                   | 30,000              | 0                   | 30,000              | 0                   | 30,000              |
| <b>Totals</b>                                     |                  | <b>19,333,368</b>   |            |               |             | <b>604,384</b>      | <b>373,866</b>      | <b>700,384</b>      | <b>634,902</b>      | <b>798,867</b>      | <b>533,565</b>      |

DEBT SERVICE INCLUDING ESTIMATED AUTHORIZED DEBT

| Description                    | Reference    | Borrowings | Issue Date | Interest Rate | Terms Years | FY10                |                    | FY Thereafter       |                     |
|--------------------------------|--------------|------------|------------|---------------|-------------|---------------------|--------------------|---------------------|---------------------|
|                                |              |            |            |               |             | Principal           | Interest           | Principal           | Interest            |
| Sewer Project (Nov. 1982)      | #23-80       | 1,300,000  | 11/15/1982 | 5.00%         | 40          | \$32,500.00         | \$21,937.50        | \$422,500.00        | \$145,437.50        |
| Sewer Project - Phase II       | #8-81        | 290,100    | 6/28/1985  | 5.00%         | 40          | \$7,400.00          | \$5,625.00         | \$105,100.00        | \$39,975.00         |
| Sewer Project - Phase III      | #8-81        | 376,400    | 2/7/1986   | 5.00%         | 40          | \$9,410.00          | \$7,998.50         | \$150,560.00        | \$63,988.00         |
| Sewer Infiltration Project     | STM #2-93    | 111,511    | 4/15/1994  | 4.65%         | 10          |                     |                    | \$0.00              | \$0.00              |
| Summer Street CT. Sewerage     | #46-89       | 17,500     | 11/15/1991 | 6.68%         | 5           |                     |                    |                     |                     |
| Secondary Sewer - Phase 1&2    | #24-89       | 124,800    | 4/15/1991  | 6.79%         | 20          | \$10,800.00         | \$1,176.00         | \$6,000.00          | \$420.00            |
| Secondary Sewer - Phase 1&2    | #05-91       | 63,050     | 4/15/1991  | 6.79%         | 20          | \$3,150.00          | \$441.00           | \$3,150.00          | \$220.50            |
| 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    | 8/26/2001  | 6.00%         | 20          | \$23,750.00         | \$18,525.00        | \$164,250.00        | \$49,900.00         |
| Sewer Pump Stations (Maolis)   | \$60,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$12,000.00         | \$720.00           | \$0.00              | \$0.00              |
| Dump Truck (1/3- \$50,000)     | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.34          | \$200.00           | \$0.00              | \$0.00              |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                     |
| Interest & Principal           |              |            |            |               |             |                     | \$158,966.34       |                     | \$1,151,501.00      |
| <b>Total Sewer Projects</b>    |              |            |            |               |             | <b>\$102,343.34</b> | <b>\$56,623.00</b> | <b>\$851,560.00</b> | <b>\$299,941.00</b> |
| Causeway 1st Reline            | #21-88       | 441,500    | 4/15/1991  | 6.79%         | 20          | \$26,050.00         | \$3,633.00         | \$25,850.00         | \$1,809.50          |
| Causeway 2nd Reline            | #01-91       | 200,000    | 4/15/1991  | 6.79%         | 20          | \$10,000.00         | \$1,400.00         | \$10,000.00         | \$700.00            |
| Replace Various Water Mains    | #31-89       | 40,000     | 11/15/1991 | 6.68%         | 5           |                     |                    | \$0.00              | \$0.00              |
| Calgon Pump Station            | #04-91       | 60,000     | 11/15/1991 | 6.68%         | 10          |                     |                    | \$0.00              | \$0.00              |
| Installation - Water Meters    | #08-92       | 200,000    | 11/15/1991 | 6.68%         | 10          |                     |                    | \$0.00              | \$0.00              |
| Nahant Rd Water Main           | #10-92&#5-95 | 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              |
| Repaving Nahant Road           | #8-95        | 100,000    | 2/1/1995   | 5.67%         | 10          |                     |                    | \$0.00              | \$0.00              |
| Water Mains MWRA               | #7-98        | 36,202     | 5/15/1998  | 0.00%         | 5           | \$0.00              | \$0.00             | \$0.00              | \$0.00              |
| Water Mains                    | #6-96        | 85,000     | 4/15/1999  | 4.50%         | 9           |                     |                    | \$0.00              | \$0.00              |
| Water Mains                    | #7-97        | 445,000    | 4/15/1999  | 4.50%         | 10          |                     |                    | \$0.00              | \$0.00              |
| MWRA Pipeline Asst Loan 0% Int | #14-00       | 133,121    | 8/15/2000  | 0.00%         | 10          | \$13,312.10         |                    | \$13,312.10         |                     |
| MWRA Pipeline Asst Loan 0% Int | #9-01        | 133,121    | 8/26/2001  | 0.00%         | 10          | \$13,312.10         |                    | \$26,624.20         |                     |
| MWRA Pipeline Asst Loan 0% Int | #8-02        | 134,000    | 8/26/2002  | 0.00%         | 10          | \$13,400.00         | \$0.00             | \$40,200.00         | \$0.00              |
| MWRA Pipeline Asst Loan 2% Int | #7-03        | 134,000    | 8/26/2003  | 2.00%         | 10          | \$13,400.00         | \$1,072.00         | \$53,600.00         | \$3,948.00          |
| MWRA Pipeline Asst Loan 2% Int | #7-04        | 134,000    | 8/26/2004  | 2.00%         | 10          | \$13,400.00         | \$1,340.00         | \$53,600.00         | \$2,680.00          |
| MWRA Pipeline Asst Loan 2% Int | \$134,000    | Proposed   | 8/26/2005  | 2.00%         | 10          | \$13,400.00         | \$1,608.00         | \$67,000.00         | \$4,020.00          |
| Water Gate Valves              | \$15,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,000.00          | \$180.00           | \$0.00              | \$0.00              |
| Hydrants                       | \$20,000     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$4,000.00          | \$240.00           | \$0.00              | \$0.00              |
| Dump Truck (1/3- \$50,000)     | \$16,667     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.33          | \$200.00           | \$0.00              | \$0.00              |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                     |
| Interest & Principal           |              |            |            |               |             |                     | \$136,280.53       |                     | \$303,343.80        |
| <b>Total Water Projects</b>    |              |            |            |               |             | <b>\$126,607.53</b> | <b>\$9,673.00</b>  | <b>\$290,186.30</b> | <b>\$13,157.50</b>  |
| Public Works Equipment         | #7-95        | 98,000     | 2/1/1995   | 5.67%         | 5           |                     |                    | \$0.00              | \$0.00              |
| Dump Truck (1/3- \$50,000)     | \$16,666     | Proposed   | 8/26/2005  | 6.00%         | 5           | \$3,333.33          | \$200.00           | \$0.00              | \$0.00              |
| Street Sweeper                 | \$125,000    | Proposed   | 8/26/2005  | 6.00%         | 5           | \$25,000.00         | \$1,500.00         | \$0.00              | \$0.00              |
| Issuance Cost                  |              |            |            |               |             |                     |                    |                     |                     |
| Interest & Principal           |              |            |            |               |             |                     | \$30,033.33        |                     | \$0.00              |
| <b>Total Other DPW</b>         |              |            |            |               |             | <b>\$28,333.33</b>  | <b>\$1,700.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       |

DEBT SERVICE INCLUDING ESTIMATED AUTHORIZED DEBT

| Description                     | Reference        | Borrowings   | Issue Date | Interest Rate | Terms Years | FY10         |              | FY Thereafter  |                |
|---------------------------------|------------------|--------------|------------|---------------|-------------|--------------|--------------|----------------|----------------|
|                                 |                  |              |            |               |             | Principal    | Interest     | Principal      | Interest       |
| Public Safety Communications    | #10-95           | 30,000       | 2/1/1995   | 5.67%         | 5           |              |              | \$0.00         | \$0.00         |
| Interest & Principal            |                  |              |            |               |             |              |              | \$0.00         | \$0.00         |
| <b>Total Public Safety</b>      |                  |              |            |               |             | \$0.00       |              | \$0.00         | \$0.00         |
| School Rehab. - Phase I         | STM #4-85        | 400,000      | 9/25/1987  | 7.75%         | 10          |              |              | \$0.00         | \$0.00         |
| School Rehab. - Phase II        | #30-88           | 138,000      | 4/15/1991  | 6.79%         | 20          |              |              | \$0.00         | \$0.00         |
| School Heating System           | #27-91 & 40-92   | 132,000      | 8/1/1991   | 6.64%         | 5           |              |              | \$0.00         | \$0.00         |
| School Rehab.                   | #24-02           | 450,000      | 8/26/2003  | 6.00%         | 20          | \$22,500.00  | \$22,950.00  | \$360,000.00   | \$183,600.00   |
| School Telephone System         | #24-02           | 25,000       | 8/26/2004  | 6.00%         | 5           | \$0.00       | \$0.00       |                |                |
| School Renovations#2-06         | 6,300,000        |              | 8/26/2005  | 6.00%         | 20          | \$220,983.00 | \$245,291.00 | \$3,977,685.00 | \$2,147,949.99 |
| Interest & Principal            | Less \$1,680,350 |              |            |               |             |              | \$511,724.00 |                |                |
| <b>Total School Projects</b>    | 4,419,650        |              |            |               |             | \$243,483.00 | \$268,241.00 | \$4,337,685.00 | \$2,331,549.99 |
| Recreation Facility (Nov. 1984) | #29-85           | 170,000      | 11/20/1984 | 8.65%         | 15          |              |              | \$0.00         | \$0.00         |
| Kelley Greens Golf Course       | #01-89           | 1,250,000    | 2/15/1990  | 10.25%        | 20          | \$60,000.00  | \$6,150.00   | \$0.00         | \$0.00         |
| Valley Road School              | #47-90           | 185,000      | 11/15/1991 | 6.88%         | 10          |              |              | \$0.00         | \$0.00         |
| Town Hall Roof                  | #10-91           | 207,650      | 4/15/1991  | 6.79%         | 20          |              |              | \$0.00         | \$0.00         |
| Library Renovations             | #30-91           | 168,525      | 8/1/1991   | 6.84%         | 5           |              |              | \$0.00         | \$0.00         |
| Road Construction               | #4-96            | 217,000      | 4/15/1999  | 4.50%         | 6           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| PS Bldg Architecture            | #16-96           | 15,000       | 4/21/1999  | 4.50%         | 4           |              |              | \$0.00         | \$0.00         |
| Library Renovations             | #15-97           | 125,300      | 4/15/1999  | 4.50%         | 10          | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| PS Bldg Architecture            | #10-97           | 16,000       | 4/21/1999  | 4.50%         | 3           |              |              | \$0.00         | \$0.00         |
| Computer System                 | #12-98           | 55,088       | 4/21/1999  | 4.50%         | 4           |              |              | \$0.00         | \$0.00         |
| Police Station Renovations      | #13-01           | 25,000       | 8/26/2001  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Fire Apparatus                  | #20-01           | 42,500       | 8/26/2001  | 6.00%         | 5           |              |              | \$0.00         | \$0.00         |
| Road Construction               | #6-01            | 100,000      | 8/26/2001  | 6.00%         | 10          | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Town Hall Heating               | #13-01           | 30,000       | 8/26/2001  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Library Electrical Work         | #13-01           | 20,000       | 8/26/2001  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Ambulance                       | #8-03            | 125,000      | 8/26/2004  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Police Cruiser                  | #9-03            | 27,000       | 8/26/2004  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Road Construction               | #5-04            | 100,000      | 8/26/2004  | 6.00%         | 10          | \$10,000.00  | \$3,600.00   | \$50,000.00    | \$9,000.00     |
| Fire Truck (Matching)           | #9-04            | 70,000       | 8/26/2004  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Police Cruiser                  | #4-04            | 24,000       | 8/26/2004  | 6.00%         | 5           | \$0.00       | \$0.00       | \$0.00         | \$0.00         |
| Coast Guard Houses              | #1-04 STM        | \$2,100,000  | 8/26/2005  | 6.00%         | 5           | \$105,000.00 | \$113,400.00 | \$1,785,000.00 | \$963,900.00   |
| Computer Software Town Hall     | \$75,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | \$15,000.00  | \$900.00     | \$0.00         | \$0.00         |
| Golf Course Building Repairs    | \$75,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | \$15,000.00  | \$900.00     | \$0.00         | \$0.00         |
| Police Cruiser                  | \$23,000         | Proposed     | 8/26/2005  | 6.00%         | 5           | \$4,600.00   | \$276.00     | \$0.00         | \$0.00         |
| Issuance Cost                   |                  |              |            |               |             |              |              |                |                |
| Interest & Principal            |                  |              |            |               |             |              | \$334,826.00 |                | \$2,807,900.00 |
| <b>Total General Projects</b>   |                  | \$12,456,368 |            |               |             | \$209,600.00 | \$125,226.00 | \$1,835,000.00 | \$972,900.00   |
| <b>Short Term Interest</b>      |                  |              |            |               |             | \$710,367.20 | \$491,463.00 | \$7,314,431.30 | \$3,617,548.49 |
| <b>Totals</b>                   |                  |              |            |               |             |              |              |                |                |
| Long Term Debt                  |                  | 8,622,780    |            |               |             | 212,734      | 49,433       | 856,896        | 256,499        |
| Authorized & Unissued           |                  | 3,833,588    |            |               |             | 174,650      | 159,815      | 2,412,850      | 1,209,080      |
| Proposed                        |                  | 6,877,000    |            |               |             | 322,983      | 252,215      | 4,044,685      | 2,151,970      |
| Issuance                        |                  | 0            |            |               |             | 0            | 0            | 0              | 0              |
| RANNS                           |                  | 0            |            |               |             | 0            | 30,000       | 0              | 0              |
| <b>Totals</b>                   |                  | 19,333,368   |            |               |             | 710,367      | 491,463      | 7,314,431      | 3,617,548      |

## **Appendix 9**

### **RESERVE FUND TRANSFERS**

**Reserve Fund Activity**  
**Fiscal Year 2005**  
**as of 3/31/05**

| Reserve Fund Beginning Balance |  |                                   |  |                       |  |               |  |  |             |
|--------------------------------|--|-----------------------------------|--|-----------------------|--|---------------|--|--|-------------|
|                                |  |                                   |  |                       |  |               |  |  | \$75,000.00 |
| <b>Reserve Fund Transfers</b>  |  |                                   |  |                       |  |               |  |  |             |
| <b>FinCom Approval</b>         |  |                                   |  |                       |  |               |  |  |             |
| <b>Date</b>                    |  | <b>Account</b>                    |  | <b>Account Number</b> |  | <b>Amount</b> |  |  |             |
| Transfers 1/31/05              |  | Fire- Sick Leave                  |  | 1-220-510-515004      |  | \$8,500.00    |  |  |             |
| Transfers 3/23/05              |  | Fire- Salaries (various accounts) |  | 1-220-510-515000      |  | \$16,819.00   |  |  |             |
|                                |  |                                   |  |                       |  |               |  |  |             |
|                                |  | <b>Total Transfers</b>            |  |                       |  |               |  |  | \$25,319.00 |
|                                |  |                                   |  |                       |  |               |  |  |             |
|                                |  | <b>Reserve Fund Balance</b>       |  |                       |  |               |  |  | \$49,681.00 |

## **Appendix 10**

### **UNDERSTANDING TAX EFFECTS**

## **Understanding Tax Effects**

The following exhibits are intended to assist the voter in determining the additional tax expense associated with support of the override question. They are not intended to be used as predictor of a voter's total tax. Total tax expense would also be affected by increases in property values and growth related increases in the tax base that cannot be predicted at this time. Identical values are utilized for these variables in determining the projected tax rates shown in the following Appendices in order to isolate the specific effect of the override question before the voters.

Tax Effects of the Proposed Override (Appendix 11) presents two scenarios. One (with State Reimbursement) assumes receipt of the MSBA Grant of \$1,880,350 as provided for in the MSBA Authority Letter (included in Appendix 14) and shows the impact of the Town incurring \$4,419,650 of debt to support the project. The "Tax Rate with \$4.4MM Override" shown in each fiscal year includes the projected debt service associated with the \$4,419,650 borrowing as detailed more fully in Appendix 12 (Estimated Borrowings on School Debt \$4,419,650 Long Term). Only four years are presented as the maximum additional expense that a voter would face would occur in fiscal year 2009 after which payments of principal and reduced interest expense, would lower the effect. The fact that interest expense could be lower during the construction period (fiscal years 2007 and 2008) as noted at the bottom of Appendix 12, is intended to reflect the benefits of the State matching the Town's outlays during the construction period and has no direct impact on the maximum impact calculated in fiscal 2009.

The other (Without State Reimbursement) is shown for illustrative purposes as at the time of this writing, the Town's revised application has yet to be formally approved by the MSBA. Based on recent legislative changes to the SBA Program that earmark a portion of the State's Sales Tax to fund these obligations (as opposed to being subject to the legislative appropriation process as in the past), and confirmation that the Town is entitled to a grant for the project in the amount of \$1,880,350 as expressed in the MSBA Authority Letter, this scenario is considered unlikely. The process used to construct the projected tax rates is identical to that described above with the exception that the incremental tax expense is based on the Town having to repay \$6,300,000 of debt as detailed more fully in Appendix 13 (Estimated Borrowings on School Debt \$6,300,000 Long Term).

While these projections are thought to be a reasonable representation of what the incremental effects of the override will be to the average voter, they are subject to change based on future events. A rise in interest rates could increase the Town's borrowing cost in excess of 6% and thus, increase the cost to the voter. However, future growth in the tax base, such as from the sale and/or development of the former Coast Guard Housing Property, could serve to lower the average voter's tax expense by spreading the debt service cost over a wider property tax base. While these variables are difficult to predict and should not be relied on when making a decision today, they are relevant factors that should be considered even if not of primary importance.

## **Appendix 11**

### **TAX EFFECTS OF PROPOSED OVERRIDE**

**Tax Effects of Proposed Override  
(With State Reimbursement)**

| Fiscal YR   | Tax Rate* with No Override | Tax Rate* with \$4.4MM Override | Incremental Tax Rate* | Incremental Tax Expense** |
|-------------|----------------------------|---------------------------------|-----------------------|---------------------------|
| 2007        | \$8.31                     | \$8.47                          | \$0.16                | \$83.54                   |
| 2008        | \$8.52                     | \$9.01                          | \$0.49                | \$255.83                  |
| <b>2009</b> | <b>\$8.74</b>              | <b>\$9.45</b>                   | <b>\$0.71</b>         | <b>\$370.69</b>           |
| 2010        | \$8.96                     | \$9.65                          | \$0.69                | \$360.25                  |

\*Tax Rate is per \$1,000 of assessed value. Tax Rate with No Override also includes debt service on \$225,000 of debt, beginning in FY 2007 while Tax Rate with \$4.4MM Override also includes debt service on \$450,000 of debt beginning in FY2007 in connection with architectural and engineering fees funded under a previously approved Warrant Article.

\*\*Incremental Tax Expense assumes an average home value of \$522,100 (For FY 2009, \$522,100 divided by 1,000 multiplied by \$0.71)

**Please Note Fiscal Year 2009 represents the period when the incremental tax expense is largest. The incremental tax expense reduces thereafter as the Town makes principal payments on the bond and interest expenses decrease.**

To calculate tax effects for specific property valuation/assessment:

1. Obtain Property valuation/assessment \_\_\_\_\_ (A)
2. Divided line (A) by 1,000 \_\_\_\_\_ (B)
3. Multiply line (B) by Incremental Tax Rate for a specific year \_\_\_\_\_ (Tax Effect)

**Tax Effects of Proposed Override  
(Without State Reimbursement)**

| Fiscal YR   | Tax Rate* with No Override | Tax Rate* with \$6.3MM Override | Incremental Tax Rate* | Incremental Tax Expense** |
|-------------|----------------------------|---------------------------------|-----------------------|---------------------------|
| 2007        | \$8.31                     | \$8.47                          | \$0.16                | \$83.54                   |
| 2008        | \$8.52                     | \$9.09                          | \$0.57                | \$297.60                  |
| <b>2009</b> | <b>\$8.74</b>              | <b>\$9.74</b>                   | <b>\$1.00</b>         | <b>\$522.10</b>           |
| 2010        | \$8.96                     | \$9.93                          | \$0.97                | \$506.44                  |

\*Tax Rate is per \$1,000 of assessed value. Tax Rate with No Override also includes debt service on \$225,000 of debt, beginning in FY 2007 while Tax Rate with \$6.3MM Override also includes debt service on \$450,000 of debt beginning in FY2007 in connection with architectural and engineering fees funded under a previously approved Warrant Article.

\*\*Incremental Tax Expense assumes an average home value of \$522,100 (For FY 2009, \$522,100 divided by 1,000 multiplied by \$1.00)

**Please Note Fiscal Year 2009 represents the period when the incremental tax expense is largest. The incremental tax expense reduces thereafter as the Town makes principal payments on the bond and interest expenses decrease.**

To calculate tax effects for specific property valuation/assessment:

1. Obtain Property valuation/assessment \_\_\_\_\_ (A)
2. Divided line (A) by 1,000 \_\_\_\_\_ (B)
3. Multiply line (B) by Incremental Tax Rate for a specific year \_\_\_\_\_ (Tax Effect)

## **Appendix 12**

### **ESTIMATED BORROWING COSTS**

**\$4,419,650**

**Estimated Borrowings  
School Debt  
\$4,419,650 Long Term**

**\$3,000,000 Short Term  
for One Year  
and \$6,300,000 One Year**

|                             |       |                         |                             |                       |  |                         |
|-----------------------------|-------|-------------------------|-----------------------------|-----------------------|--|-------------------------|
| 3 % Interest                |       | <b>\$3,000,000.00</b>   | Short Term Borrowing-Year 1 |                       |  |                         |
| 3 % Interest                |       | <b>\$6,300,000.00</b>   | Short Term Borrowing-Year 2 |                       |  |                         |
|                             |       | <b>\$6,300,000.00</b>   | If authorized at ATM 4/05   |                       |  |                         |
| <b>20 Year 6% Bond</b>      |       | <b>(\$1,880,350.00)</b> | SBA Reimbursement           |                       |  |                         |
| <b>School Building Debt</b> |       | <b>\$4,419,650.00</b>   | Amount to Borrow Long Term  |                       |  |                         |
| <b>Payment Date</b>         |       | <b>Principal</b>        | <b>Interest</b>             | <b>FY Interest</b>    |  | <b>FY Total P&amp;I</b> |
| 8/26/2005                   | FY 06 | \$0.00                  | \$0.00                      |                       |  |                         |
| 2/15/2006                   | FY 06 |                         | \$0.00                      | \$0.00                |  | \$0.00                  |
| 8/26/2006                   | FY 07 | \$0.00                  | \$90,000.00                 |                       |  |                         |
| 2/15/2007                   | FY 07 |                         | \$0.00                      | \$90,000.00           |  | \$90,000.00             |
| 8/26/2007                   | FY 08 | \$0.00                  | \$189,000.00                |                       |  |                         |
| 2/15/2008                   | FY 08 |                         | \$132,589.50                | \$321,589.50          |  | \$321,589.50            |
| 8/26/2008                   | FY 09 | \$220,982.50            | \$132,589.50                |                       |  |                         |
| 2/15/2009                   | FY 09 |                         | \$125,960.03                | \$258,549.53          |  | \$479,532.03            |
| 8/26/2009                   | FY 10 | \$220,982.50            | \$125,960.03                |                       |  |                         |
| 2/15/2010                   | FY 10 |                         | \$119,330.55                | \$245,290.58          |  | \$466,273.08            |
| 8/26/2010                   | FY 11 | \$220,982.50            | \$119,330.55                |                       |  |                         |
| 2/15/2011                   | FY 11 |                         | \$112,701.08                | \$232,031.63          |  | \$453,014.13            |
| 8/26/2011                   | FY 12 | \$220,982.50            | \$112,701.08                |                       |  |                         |
| 2/15/2012                   | FY 12 |                         | \$106,071.60                | \$218,772.68          |  | \$439,755.18            |
| 8/26/2012                   | FY 13 | \$220,982.50            | \$106,071.60                |                       |  |                         |
| 2/15/2013                   | FY 13 |                         | \$99,442.13                 | \$205,513.73          |  | \$426,496.23            |
| 8/26/2013                   | FY 14 | \$220,982.50            | \$99,442.13                 |                       |  |                         |
| 2/15/2014                   | FY 14 |                         | \$92,812.65                 | \$192,254.78          |  | \$413,237.28            |
| 8/26/2014                   | FY 15 | \$220,982.50            | \$92,812.65                 |                       |  |                         |
| 2/15/2015                   | FY 15 |                         | \$86,183.18                 | \$178,995.83          |  | \$399,978.33            |
| 8/26/2015                   | FY 16 | \$220,982.50            | \$86,183.18                 |                       |  |                         |
| 2/15/2016                   | FY 16 |                         | \$79,553.70                 | \$165,736.88          |  | \$386,719.38            |
| 8/26/2016                   | FY 17 | \$220,982.50            | \$79,553.70                 |                       |  |                         |
| 2/15/2017                   | FY 17 |                         | \$72,924.23                 | \$152,477.93          |  | \$373,460.43            |
| 8/26/2017                   | FY 18 | \$220,982.50            | \$72,924.23                 |                       |  |                         |
| 2/15/2018                   | FY 18 |                         | \$66,294.75                 | \$139,218.98          |  | \$360,201.48            |
| 8/26/2018                   | FY 19 | \$220,982.50            | \$66,294.75                 |                       |  |                         |
| 2/15/2019                   | FY 19 |                         | \$59,665.28                 | \$125,960.03          |  | \$346,942.53            |
| 8/26/2019                   | FY 20 | \$220,982.50            | \$59,665.28                 |                       |  |                         |
| 2/15/2020                   | FY 20 |                         | \$53,035.80                 | \$112,701.08          |  | \$333,683.58            |
| 8/26/2020                   | FY 21 | \$220,982.50            | \$53,035.80                 |                       |  |                         |
| 2/15/2021                   | FY 21 |                         | \$46,406.33                 | \$99,442.13           |  | \$320,424.63            |
| 8/26/2021                   | FY 22 | \$220,982.50            | \$46,406.33                 |                       |  |                         |
| 2/15/2022                   | FY 22 |                         | \$39,776.85                 | \$86,183.18           |  | \$307,165.68            |
| 8/26/2022                   | FY 23 | \$220,982.50            | \$39,776.85                 |                       |  |                         |
| 2/15/2023                   | FY 23 |                         | \$33,147.38                 | \$72,924.23           |  | \$293,906.73            |
| 8/26/2023                   | FY 24 | \$220,982.50            | \$33,147.38                 |                       |  |                         |
| 2/15/2024                   | FY 24 |                         | \$26,517.90                 | \$59,665.28           |  | \$280,647.78            |
| 8/26/2024                   | FY 25 | \$220,982.50            | \$26,517.90                 |                       |  |                         |
| 2/15/2025                   | FY 25 |                         | \$19,888.43                 | \$46,406.33           |  | \$267,388.83            |
| 8/26/2025                   | FY 26 | \$220,982.50            | \$19,888.43                 |                       |  |                         |
| 2/15/2026                   | FY 26 |                         | \$13,258.95                 | \$33,147.38           |  | \$254,129.88            |
| 8/26/2026                   | FY 27 | \$220,982.50            | \$13,258.95                 |                       |  |                         |
| 2/15/2027                   | FY 27 |                         | \$6,629.48                  | \$19,888.43           |  | \$240,870.93            |
| 8/26/2027                   | FY 28 | \$220,982.50            | \$6,629.48                  |                       |  |                         |
| 2/15/2028                   | FY 28 | \$0.00                  | \$0.00                      | \$6,629.48            |  | \$227,611.98            |
| <b>Totals</b>               |       | <b>\$4,419,650.00</b>   | <b>\$3,063,379.50</b>       | <b>\$3,063,379.50</b> |  | <b>\$7,483,029.50</b>   |

Footnotes:

1. \$90,000 interest payment on 8/26/06 assumes the Town borrows \$3,000,000 at the start of construction (roughly 8/26/05). The amount represents 12 months of interest on \$3,000,000 at 3%.
2. \$189,000 interest payment on 8/26/07 assumes the Town borrows another \$3,300,000 at the start of the second year of construction. The amount shown represents 12 months of interest on \$6,300,000 at 3%.
3. \$132,590 interest payment on 2/15/08 assumes the Town receives the \$1,880,350 from the State at the end of construction (roughly 8/26/07) reducing the Town's borrowing to \$4,419,650. The amount shown represents 6 months of interest on \$4,419,650 at 6%. Principal payments commence 6 months later on 8/26/08 and will be made annually while interest will continue to be paid on a semi-annual basis.

Please note that to the extent the State matches the Town's outlays during the construction period, and the Town's borrowings coincide with construction payments (versus borrowing a lump sum at the start of the fiscal period), total interest costs for construction will likely be reduced by 60%. Under this more likely scenario, the Town's average borrowings would total \$750,000 in Year 1 and \$2,960,000 in Year 2 resulting in total interest expense of \$111,300 versus \$279,000 shown above.

## **Appendix 13**

### **ESTIMATED BORROWING COSTS**

**\$6,300,000**

**Estimated Borrowings  
School Debt  
\$6,300,000 Long Term**

**\$3,000,000 Short Term  
for One Year  
and \$6,300,000 One Year**

|                      |       |                       |                             |                       |                        |
|----------------------|-------|-----------------------|-----------------------------|-----------------------|------------------------|
| 3 % Interest         |       | \$3,000,000.00        | Short Term Borrowing-Year 1 |                       |                        |
| 3 % Interest         |       | \$6,300,000.00        | Short Term Borrowing-Year 2 |                       |                        |
|                      |       | \$6,300,000.00        | If authorized at ATM 4/05   |                       |                        |
| 20 Year 6% Bond      |       | \$0.00                | SBA Reimbursement           |                       |                        |
| School Building Debt |       | \$6,300,000.00        | Amount to Borrow Long Term  |                       |                        |
| Payment Date         |       | Principal             | Interest                    | FY Interest           | FY Total P&I           |
| 8/26/2005            | FY 06 | \$0.00                | \$0.00                      |                       |                        |
| 2/15/2006            | FY 06 |                       | \$0.00                      | \$0.00                | \$0.00                 |
| 8/26/2006            | FY 07 | \$0.00                | \$90,000.00                 |                       |                        |
| 2/15/2007            | FY 07 |                       | \$0.00                      | \$90,000.00           | \$90,000.00            |
| 8/26/2007            | FY 08 | \$0.00                | \$189,000.00                |                       |                        |
| 2/15/2008            | FY 08 |                       | \$189,000.00                | \$378,000.00          | \$378,000.00           |
| 8/26/2008            | FY 09 | \$315,000.00          | \$189,000.00                |                       |                        |
| 2/15/2009            | FY 09 |                       | \$179,550.00                | \$368,550.00          | \$683,550.00           |
| 8/26/2009            | FY 10 | \$315,000.00          | \$179,550.00                |                       |                        |
| 2/15/2010            | FY 10 |                       | \$170,100.00                | \$349,650.00          | \$664,650.00           |
| 8/26/2010            | FY 11 | \$315,000.00          | \$170,100.00                |                       |                        |
| 2/15/2011            | FY 11 |                       | \$160,650.00                | \$330,750.00          | \$645,750.00           |
| 8/26/2011            | FY 12 | \$315,000.00          | \$160,650.00                |                       |                        |
| 2/15/2012            | FY 12 |                       | \$151,200.00                | \$311,850.00          | \$626,850.00           |
| 8/26/2012            | FY 13 | \$315,000.00          | \$151,200.00                |                       |                        |
| 2/15/2013            | FY 13 |                       | \$141,750.00                | \$292,950.00          | \$607,950.00           |
| 8/26/2013            | FY 14 | \$315,000.00          | \$141,750.00                |                       |                        |
| 2/15/2014            | FY 14 |                       | \$132,300.00                | \$274,050.00          | \$589,050.00           |
| 8/26/2014            | FY 15 | \$315,000.00          | \$132,300.00                |                       |                        |
| 2/15/2015            | FY 15 |                       | \$122,850.00                | \$255,150.00          | \$570,150.00           |
| 8/26/2015            | FY 16 | \$315,000.00          | \$122,850.00                |                       |                        |
| 2/15/2016            | FY 16 |                       | \$113,400.00                | \$236,250.00          | \$551,250.00           |
| 8/26/2016            | FY 17 | \$315,000.00          | \$113,400.00                |                       |                        |
| 2/15/2017            | FY 17 |                       | \$103,950.00                | \$217,350.00          | \$532,350.00           |
| 8/26/2017            | FY 18 | \$315,000.00          | \$103,950.00                |                       |                        |
| 2/15/2018            | FY 18 |                       | \$94,500.00                 | \$198,450.00          | \$513,450.00           |
| 8/26/2018            | FY 19 | \$315,000.00          | \$94,500.00                 |                       |                        |
| 2/15/2019            | FY 19 |                       | \$85,050.00                 | \$179,550.00          | \$494,550.00           |
| 8/26/2019            | FY 20 | \$315,000.00          | \$85,050.00                 |                       |                        |
| 2/15/2020            | FY 20 |                       | \$75,600.00                 | \$160,650.00          | \$475,650.00           |
| 8/26/2020            | FY 21 | \$315,000.00          | \$75,600.00                 |                       |                        |
| 2/15/2021            | FY 21 |                       | \$66,150.00                 | \$141,750.00          | \$456,750.00           |
| 8/26/2021            | FY 22 | \$315,000.00          | \$66,150.00                 |                       |                        |
| 2/15/2022            | FY 22 |                       | \$56,700.00                 | \$122,850.00          | \$437,850.00           |
| 8/26/2022            | FY 23 | \$315,000.00          | \$56,700.00                 |                       |                        |
| 2/15/2023            | FY 23 |                       | \$47,250.00                 | \$103,950.00          | \$418,950.00           |
| 8/26/2023            | FY 24 | \$315,000.00          | \$47,250.00                 |                       |                        |
| 2/15/2024            | FY 24 |                       | \$37,800.00                 | \$85,050.00           | \$400,050.00           |
| 8/26/2024            | FY 25 | \$315,000.00          | \$37,800.00                 |                       |                        |
| 2/15/2025            | FY 25 |                       | \$28,350.00                 | \$66,150.00           | \$381,150.00           |
| 8/26/2025            | FY 26 | \$315,000.00          | \$28,350.00                 |                       |                        |
| 2/15/2026            | FY 26 |                       | \$18,900.00                 | \$47,250.00           | \$362,250.00           |
| 8/26/2026            | FY 27 | \$315,000.00          | \$18,900.00                 |                       |                        |
| 2/15/2027            | FY 27 |                       | \$9,450.00                  | \$28,350.00           | \$343,350.00           |
| 8/26/2027            | FY 28 | \$315,000.00          | \$9,450.00                  |                       |                        |
| 2/15/2028            | FY 28 |                       | \$0.00                      | \$9,450.00            | \$324,450.00           |
| <b>Totals</b>        |       | <b>\$6,300,000.00</b> | <b>\$4,248,000.00</b>       | <b>\$4,248,000.00</b> | <b>\$10,548,000.00</b> |

Footnotes:

- \$90,000 interest payment on 8/26/06 assumes the Town borrows \$3,000,000 at the start of construction (roughly 8/26/05). The amount represents 12 months of interest on \$3,000,000 at 3%.
- \$189,000 interest payment on 8/26/07 assumes the Town borrows another \$3,300,000 at the start of the second year of construction. The amount shown represents 12 months of interest on \$6,300,000 at 3%.
- \$189,000 interest payment on 2/15/08 assumes the Town does not receive the \$1,880,350 from the State at the end of construction. The amount shown represents 6 months of interest on \$6,300,000 at 6%. Principal payments commence 6 months later on 8/26/08 and will be made annually while interest will continue to be paid on a semi-annual basis.

Please note that this scenario is unlikely to occur based on recent legislative changes to the SBA program and confirmation that the Town is entitled to a grant for the project in the amount of \$1,880,350 as expressed in the MSBA Authority Letter. It is shown merely for illustrative purposes as at the time of this writing, the Town's revised application has yet to be formally approved by the MSBA.

## **Appendix 14**

### **REPORT OF THE JOHNSON SCHOOL RENOVATION COMMITTEE**

## Report of the Johnson School Renovation Committee

After town meeting, the committee felt there were three major reasons why the \$7,800,000 project failed (Article 1 and 2 at the January 2004 special town meeting). The first was that the cost was too great. The second was that there was a question as to if and/or when we would get the SBA funding. The third was that the voters were not sure they were presented with the right plan because for example, it still resulted in a school they felt was too big or inefficient.

Based on these conclusions, the Renovation Committee reviewed and refined its criteria for evaluating options for the Johnson School. Any future recommendation would have to:

1. Address critical needs of the school
2. Address regulatory issues
3. Reduce operating & maintenance costs
4. Improve classroom environment and functionality
5. Minimize the cost to the taxpayer
6. Minimize disruption to the student body
7. Develop a project that addresses both long and short-term needs

### Building Needs

The most critical needs are the heating and air circulation systems that have been problematic and costly to maintain and repair. The electrical system needs to be replaced as it is out of code with current standards and under specified for the current needs of the school. There are large electrical transformers, which need to be moved to outside of the building for safety and code reasons. The floor in the school is currently covered with asbestos containing tile which poses no health risk when in good condition however, these tiles have started to break down in numerous areas of the building. There are many areas of the roof that leak. The fire safety system is out of date and regularly triggers false alarms. Lastly, but not least is the need to have full 2-way communication throughout the building that is currently lacking.

There are some very specific regulatory issues with the current building. The building is not handicap accessible nor does it have a sprinkler. Both of these items would automatically have to be addressed with any major work to the building because they are written into the building code with a threshold which we would exceed even if we decided to just take care of the heating system alone. There is also a major building code violation in the maintenance closet where the main water distribution pipes coexist with the main electrical panel.

The school currently spends more than it should on heat and electricity because the systems are inefficient. There are also major expenditures in maintenance and repairs to keep the systems functional, which could be better spent on the educational program or other needs within the school's budget.

In addition, improvements to the classrooms are necessary for an environment more conducive to learning. There is currently inadequate lighting in most of the classrooms. There are an inadequate number of electrical outlets. Classrooms are not wired for network, cable, and Internet access. Although space has been allotted for a Library, it has basically been a classroom space with bookshelves.

## The Approach

With the above items in mind, the committee revisited all previously reviewed options and concluded that a completely new school was still not the answer to the Johnson school building. A new K-6 school building would have a cost closer to \$7,800,000, an amount we felt the town did not want to spend. Instead, we decided to look at a project that combined both renovation and new construction.

The areas that we targeted for replacement with new construction actually ended up being the parts of the building that were added in 1963. Although these spaces were newer than the original building, the cost to renovate them was higher. In addition, they were designed in such a way that no amount of renovation would ever make them energy efficient.

The design we have come up with will require demolition of the two Junior High wings on the north end of the building and the single story addition on the south end of the building. It will include construction of a 16,600 sq ft, two-story addition on the south end of the building to make up the needed space. This achieves a net reduction of 6,400 sq ft in the overall size of the current building. The final building size will be 43,600 sq ft.

Using 240 students as the size student population we need to build a school for, the DOE would allot 38,400 sq ft as the size of our school. If you take into consideration the facts that we have an over sized gym and cafeteria for an elementary school and designated space for a preschool program, the school is in line with the DOE figure. The 240 student enrollment figure is based on a study done by Merrimac Educational Associates for our initial submission to the SBA, which averaged projections and existing data from 1990-2013. The size of the building is further supported by an analysis of last year's census data, which revealed an average eligible student population of 223 versus the current enrollment of 205 students. Based on these numbers, the building should be able to handle any additional enrollment from the future development of the former coast guard housing property or a general influx of families with school age children.

## Proposed Project Details

The building size has been set to allow two classrooms per grade. Both the Renovation Committee and the school administration feel this is the right size for this school from a programmatic standpoint. In most years there has been a need for two classrooms per grade with an occasional small class moving through the system that could be accommodated by one classroom. Allowances have been made to give the school the added flexibility of combining two adjacent classrooms on each floor when a smaller class moves through the system that is too small for two separate classrooms, but may be pushing the limits on space for one classroom.

To address accessibility there will be a new ramp at the main entrance to the building. The hallway from the main entrance down to the cafeteria and library will now be ramped where there are currently steps, eliminating the need for any additional chair lifts. All bathrooms will be made handicap accessible and an elevator will be added that will be central to the building.

All classrooms will have new lighting, lockers, white boards, and window blinds. They will be painted, have new flooring, and an appropriate amount of storage. In addition, all classrooms will have new wiring for additional outlets, internal networking, Internet access, and cable as is customary in classrooms of today.

There will be a full replacement of the heating system from the boilers to all distribution piping. New unit ventilators, roof exhaust fans, and associated controls will be installed throughout the

building. The system will have automated and programmable temperature controls with the ability to monitor and control the system offsite. All equipment installed will be energy efficient and up to today's technology standards.

A new Main Electrical Service Panel will be installed and existing wiring replaced throughout the building. Outdoor lighting near the entrances will be added for safety and security. Emergency lighting will be accomplished utilizing regular lighting fixtures and all exit signs will be replaced.

The telephone system will be replaced utilizing \$25,000 in previously appropriated funds. The Master Clock and PA system will also be replaced. A fire alarm system with both audible and visual signal will be installed along with a security system with door monitoring and motion sensors.

All hallways and administrative spaces will be painted and have new flooring. Roof repairs will be done as needed. Existing Exterior Masonry will be restored and the building will be brought into compliance with the seismic part of the building code.

New additions to the building will be a Library/Computer Lab in the old locker room areas as was previously proposed. There will be separate Art and Music rooms in the building that can be used by other departments when not in use during the regular school day. There will be adult/staff bathrooms on both floors.

Space will continue to be available to the Periwinkle Preschool for a multitude of reasons. Firstly, there is no alternate location for a licensed preschool to operate within Nahant. Secondly, the current direction of the DOE suggests that preschool will have a more prominent role in the future of education in Massachusetts.

### Cost Reductions

The ability to remain eligible for all of the previously approved SBA funds has greatly reduced the overall construction cost of this project but the cost reductions in building operation are just as important because these are funds that must be spent annually, out of the School Department's operating budget. Due to the overall reduction in the square footage of the building and the increased efficiency of the building after completion, operating costs to provide heat and electricity to the building are projected to be reduced by 40% compared to fiscal years 03 & 04 actual costs. This amounts to an estimated average savings of \$35,000 per year.

The average cost to maintain the current building over the last three years has been \$62,000. Even with the addition of the elevator, which will need regular inspections and maintenance, it is expected that maintenance costs would be reduced by 70% or approximately \$44,000. Between utility costs and routine maintenance, the school will see almost \$80,000 in savings on an annual basis.

There are some items the committee has named bid alternates in the interest of managing the project's cost and prioritizing the work based on need. These are items currently not included in the cost of the project, but are recognized as work that both the school administration and the Renovation Committee would like to see done. There will be two additional opportunities as the project moves into the full design phase to get these items added back into the project, but for the current time, they remain outside the scope of work. These items are: Cafeteria floor replacement-\$25,000, New Traffic Pattern at Front Entrance - \$30,000, Remodeling of kitchen area - \$8,000, New Sound System in Cafeteria - \$15,000, Upper Level drop ceiling - \$25,800,

Acoustical tile in Cafeteria - \$43,000, Cafeteria and Gym Painting - \$40,000, Playground Equipment - \$30,000, Computer Hardware - \$280,000, and Furniture - \$270,000.

Timeline

Assuming a favorable vote for this project, asbestos abatement and certification and relocating of electrical transformers to outside the building will commence this summer. Demolition of the small wing on the south end of the building and construction of the New Addition will occur from November 2005 to May 2006. Installation of main heating lines in the lower level will occur over the summer of 2006. From June 2006 to November of 2006, parts of the remaining building will be renovated. From November 2006 to December 2006, the junior high wings will be demolished, thus ending the construction portion of the project. Site work will follow after the spring thaw.

Cost

The total project cost is \$6,300,000. After state reimbursement, which is expected no later than fiscal year 2008, the final project cost to the town of Nahant will be \$4,420,000 as shown below:

|                           | <b>Square Footage</b> | <b>Cost/Sq. Ft.</b> | <b>Total</b>        |
|---------------------------|-----------------------|---------------------|---------------------|
| Addition                  | 16,600                | \$164.42            | \$2,729,383         |
| Renovation                | 27,000                | \$101.17            | \$2,731,625         |
| Demolition                | -23,000               | \$6.64              | \$152,692           |
| Soft Cost/A&E Fees        |                       |                     | \$686,300           |
|                           |                       |                     |                     |
| <b>Total Project Cost</b> |                       |                     | <b>\$6,300,000</b>  |
| <b>SBA Reimbursement</b>  |                       |                     | <b>-\$1,880,000</b> |
| <b>Cost to Nahant</b>     |                       |                     | <b>\$4,420,000</b>  |

Conclusions

The revisions to the scope of work as described above, along with the commitment of funds from the MSBA, have resulted in a unique opportunity to maximize what the Town of Nahant gets for it's tax dollars. After the project is complete: the Johnson School Building will be in full compliance with all state and federal building codes; it will have a brand new heating and ventilation system; it will have a brand new electrical system; the classroom environment will be greatly improved; a new library will be created that can be used by the community; annual operating and maintenance costs will be reduced; the school will have added flexibility and functionality; and most of all the town will have a school building they can be proud of well into the future.

Exhibits

Budget Summary

Floor Plans and Elevations

Letter from MSBA authorizing the \$1.8M grant

Summary of Tax Effects & Estimated Borrowing

**JOHNSON SCHOOL ADDITION RENOVATION  
ESTIMATED BUDGET**

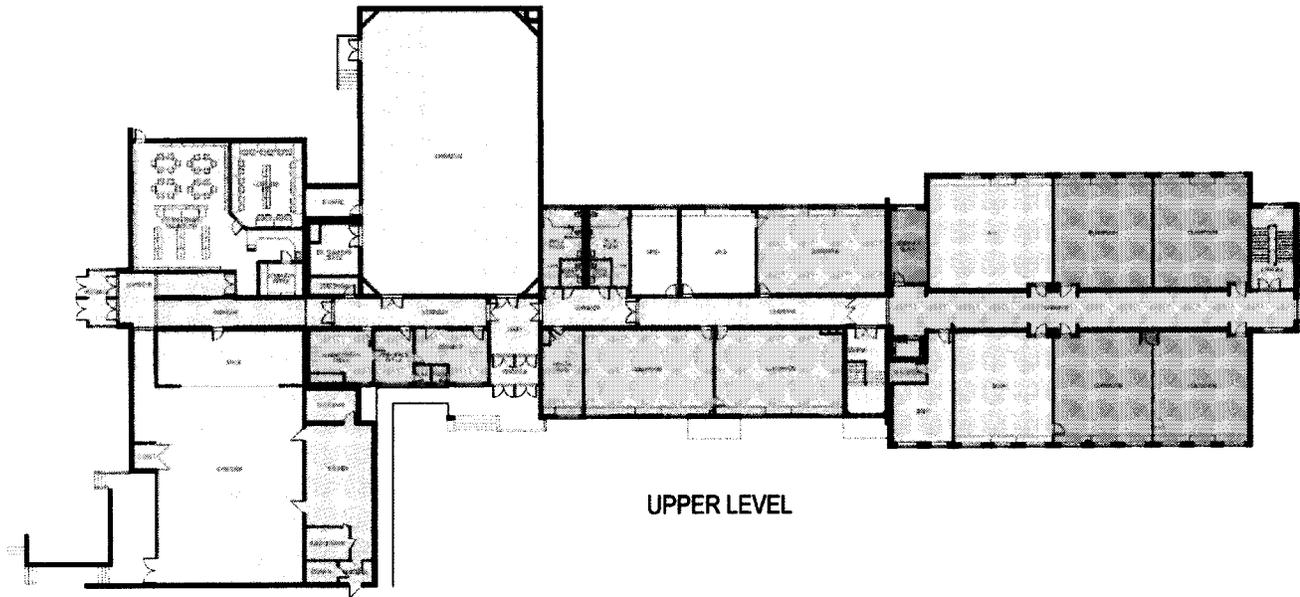
| <b>CONSTRUCTION COST SUMMARY</b>        |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| <b>BUILDING SYSTEM</b>                  | <b>ADDITION</b>    | <b>RENOVATION</b>  | <b>TOTAL</b>       |
| A10 Foundations                         | \$159,567          | \$12,671           | \$172,238          |
| A20 Basement Construction               | \$0                | \$0                | \$0                |
| B10 Superstructure                      | \$407,596          | \$28,722           | \$436,318          |
| B20 Exterior Closure                    | \$409,068          | \$236,835          | \$645,903          |
| B30 Roofing                             | \$87,128           | \$40,249           | \$127,377          |
| C10 Interior Construction               | \$294,938          | \$605,210          | \$900,148          |
| C20 Staircases                          | \$21,136           | \$12,370           | \$33,506           |
| C30 Interior Finishes                   | \$84,430           | \$59,916           | \$144,346          |
| D10 Conveying Systems                   | \$58,550           | \$0                | \$58,550           |
| D20 Plumbing                            | \$57,590           | \$152,705          | \$210,295          |
| D30 HVAC                                | \$161,915          | \$488,880          | \$650,795          |
| D40 Fire Protection                     | \$55,695           | \$92,395           | \$148,090          |
| D50 Electrical                          | \$181,993          | \$429,339          | \$611,332          |
| E10 Equipment                           | \$0                | \$0                | \$0                |
| E20 Furnishings                         | \$6,384            | \$7,781            | \$14,165           |
| F10 Special Construction                | \$0                | \$0                | \$0                |
| F20 Selective Building Demolition       | \$0                | \$152,692          | \$152,692          |
| G Site Prep/Development                 | \$239,633          | \$0                | \$239,633          |
| <b>TOTAL DIRECT COSTS (Trade Costs)</b> | <b>\$2,225,623</b> | <b>\$2,319,765</b> | <b>\$4,545,388</b> |
| <b>MARK UP</b>                          |                    |                    |                    |
| General Conditions/Permit/Insurance     | \$215,686          | \$227,220          | \$442,906          |
| Overhead/Fee/Profit                     | \$97,652           | \$121,785          | \$219,437          |
| <b>SUBTOTAL CONSTRUCTION</b>            | <b>\$2,538,961</b> | <b>\$2,668,770</b> | <b>\$5,207,731</b> |
| <b>CONTINGENCIES/ESCALATION</b>         |                    |                    |                    |
| Design & Pricing Contingency            | \$126,948          | \$141,406          | \$268,354          |
| Escalation                              | \$63,474           | \$74,238           | \$137,712          |
| Construction Contingency                | excluded           | excluded           | excluded           |
| <b>ESTIMATED CONTRACT AWARD</b>         | <b>\$2,729,383</b> | <b>\$2,884,414</b> | <b>\$5,613,797</b> |

**JOHNSON SCHOOL ADDITION RENOVATION  
ESTIMATED BUDGET**

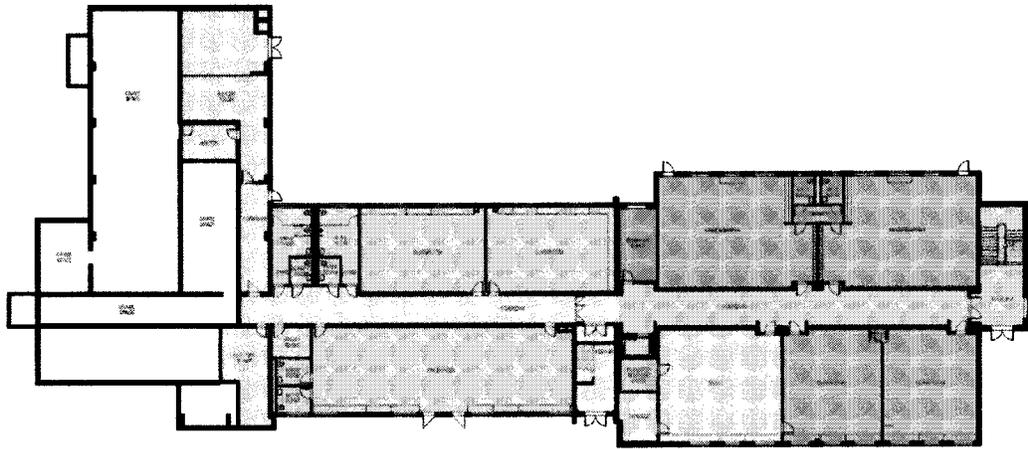
**FEES & CONTINGENCY**

|   |            |
|---|------------|
| Architectural/Engineering Fees                    | \$432,000  |
| Full Service HazMat                               | \$70,000   |
| Prof Fees/Special Consultants/Additional Services | \$50,000   |
| Site Survey & Boring                              | \$20,000   |
| Professional Fees (Jurisdictional Submittals)     | \$10,000   |
| Bidding   | \$30,000   |
| Testing & Inspection                              | \$40,000   |
| Administrative/Legal                              | \$20,000   |
| Project Administration                            | \$100,000  |
| Contingency                                       | \$168,203  |
| Less A/E Funds Appropriated April 2002            | -\$254,000 |

|                         |                    |
|-------------------------|--------------------|
| <b>PROJECTED BUDGET</b> | <b>\$6,300,000</b> |
|-------------------------|--------------------|



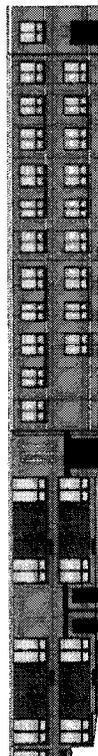
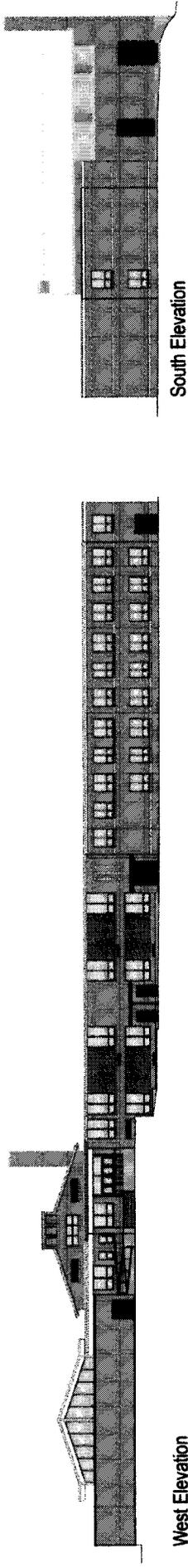
UPPER LEVEL



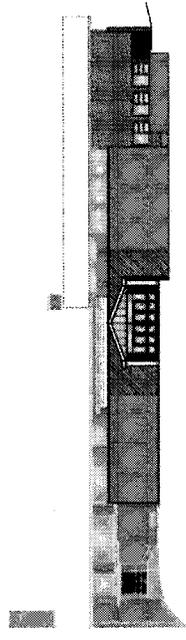
LOWER LEVEL



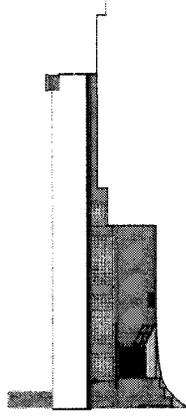
**PROPOSED FLOOR PLANS**  
**Johnson Elementary School**



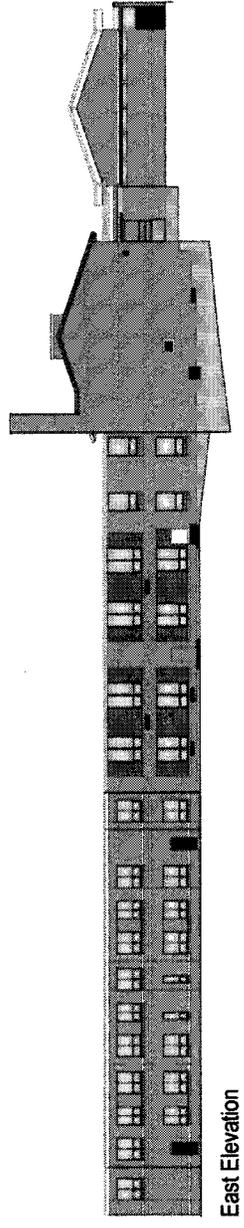
South Elevation



North Elevation



Partial North Elevation



East Elevation

**PROPOSED ELEVATIONS**  
Johnson Elementary School

# Massachusetts School Building Authority

**Timothy P. Cahill**  
*Chairman, State Treasurer*

**Katherine P. Craven**  
*Executive Director*

March 7, 2005

Mark P. Cullinan  
Town Administrator  
Nahant Town Hall  
Nahant, MA 01908

Dear Mr. Cullinan:

Thank you for coming into our office and giving an overview of Nahant's school building plans. I hope this letter is helpful in clarifying some of the issues you face.

As you are aware, section 49 of chapter 208 of the acts of 2004, which established the Massachusetts School Building Authority, prohibits the Authority from authorizing changes in project scope for projects on the priority wait list which would cause an increase in the grant amount. You had requested consideration of construction changes which would result in a total project cost of \$6,300,000. Section 49 of chapter 208 allows the Authority to grant funds to communities with changes in project scope that "result in a total grant amount owed to the municipality or district equal to or less than the total grant amount owed as of the effective date of this act."

I am writing to confirm that the elementary school project on the priority wait list for the Town of Nahant is therefore limited to the original Department of Education approval level of \$3,380,100, which in turn provides a grant of \$1,880,350. Since the Town of Nahant is not requesting additional Authority funds to fund scope changes to the project, the Authority will reimburse the Town for the elementary school in an amount not to exceed \$1,880,350, pending final Authority approval of your revised application.

Please do not finance the Authority's share of your project costs. This grant will be provided to the Town of Nahant by the Authority to match your construction cash flow needs once construction has begun on your project.

Please keep the Authority informed of the progress you make on the school project to ensure timely funding.

Yours truly,

  
Katherine P. Craven

## Summary of Tax Effects

### Tax Effects of Proposed Override

| <b>Fiscal Year</b> | <b>Tax Rate with No Override</b> | <b>Tax Rate with \$4,419,650 Override</b> | <b>Incremental Tax Rate</b> |
|--------------------|----------------------------------|---|-----------------------------|
| 2007               | \$8.31                           | \$8.47                                    | \$0.16                      |
| 2008               | \$8.52                           | \$9.01                                    | \$0.49                      |
| <b>2009</b>        | <b>\$8.74</b>                    | <b>\$9.45</b>                             | <b>\$0.71</b>               |
| 2010               | \$8.96                           | \$9.65                                    | \$0.69                      |

### Tax Effects for Sample Home Values

| <b>Home Value</b>  | <b>\$350,000</b>               | <b>\$550,000</b>               | <b>\$750,000</b>               | <b>\$1,000,000</b>             |
|--------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                    |                                |                                |                                |                                |
| <b>Fiscal Year</b> | <b>Incremental Tax Expense</b> | <b>Incremental Tax Expense</b> | <b>Incremental Tax Expense</b> | <b>Incremental Tax Expense</b> |
| 2007               | \$56.00                        | \$88.00                        | \$120.00                       | \$160.00                       |
| 2008               | \$171.50                       | \$269.50                       | \$367.50                       | \$490.00                       |
| <b>2009</b>        | <b>\$248.50</b>                | <b>\$390.50</b>                | <b>\$532.50</b>                | <b>\$710.00</b>                |
| 2010               | \$241.50                       | \$379.50                       | \$517.50                       | \$690.00                       |

#### Footnotes:

- Tax Rate is per \$1,000 of assessed value.
- Tax Rate with Override includes projected debt service associated with the \$4,419,650 borrowing as detailed more fully on the following page. All other variables that affect the tax rate are identical to those used to derive the tax rate with no override.
- Fiscal Year 2009 represents the period when the incremental tax expense is the largest. The tax expense reduces thereafter as the Town makes principal payments on the debt and interest expense decreases.
- The Incremental Tax Expense is derived by taking the Sample Home Value, dividing it by 1,000, and multiplying the result by the Incremental Tax Rate.

**Estimated Borrowings  
School Debt  
\$4,419,650 Long Term**

**\$3,000,000 Short Term  
for One Year  
and \$6,300,000 One Year**

|                             |       |                       |                             |                       |  |                         |
|-----------------------------|-------|-----------------------|-----------------------------|-----------------------|--|-------------------------|
| 3 % Interest                |       | \$3,000,000.00        | Short Term Borrowing-Year 1 |                       |  |                         |
| 3 % Interest                |       | \$6,300,000.00        | Short Term Borrowing-Year 2 |                       |  |                         |
|                             |       | \$6,300,000.00        | If authorized at ATM 4/05   |                       |  |                         |
| <b>20 Year 6% Bond</b>      |       | (\$1,880,350.00)      | SBA Reimbursement           |                       |  |                         |
| <b>School Building Debt</b> |       | \$4,419,650.00        | Amount to Borrow Long Term  |                       |  |                         |
| <b>Payment Date</b>         |       | <b>Principal</b>      | <b>Interest</b>             | <b>FY Interest</b>    |  | <b>FY Total P&amp;I</b> |
| 8/26/2005                   | FY 06 | \$0.00                | \$0.00                      |                       |  |                         |
| 2/15/2006                   | FY 06 |                       | \$0.00                      | \$0.00                |  | \$0.00                  |
| 8/26/2006                   | FY 07 | \$0.00                | \$90,000.00                 |                       |  |                         |
| 2/15/2007                   | FY 07 |                       | \$0.00                      | \$90,000.00           |  | \$90,000.00             |
| 8/26/2007                   | FY 08 | \$0.00                | \$189,000.00                |                       |  |                         |
| 2/15/2008                   | FY 08 |                       | \$132,589.50                | \$321,589.50          |  | \$321,589.50            |
| 8/26/2008                   | FY 09 | \$220,982.50          | \$132,589.50                |                       |  |                         |
| 2/15/2009                   | FY 09 |                       | \$125,960.03                | \$258,549.53          |  | \$479,532.03            |
| 8/26/2009                   | FY 10 | \$220,982.50          | \$125,960.03                |                       |  |                         |
| 2/15/2010                   | FY 10 |                       | \$119,330.55                | \$245,290.58          |  | \$466,273.08            |
| 8/26/2010                   | FY 11 | \$220,982.50          | \$119,330.55                |                       |  |                         |
| 2/15/2011                   | FY 11 |                       | \$112,701.08                | \$232,031.63          |  | \$453,014.13            |
| 8/26/2011                   | FY 12 | \$220,982.50          | \$112,701.08                |                       |  |                         |
| 2/15/2012                   | FY 12 |                       | \$106,071.60                | \$218,772.68          |  | \$439,755.18            |
| 8/26/2012                   | FY 13 | \$220,982.50          | \$106,071.60                |                       |  |                         |
| 2/15/2013                   | FY 13 |                       | \$99,442.13                 | \$205,513.73          |  | \$426,496.23            |
| 8/26/2013                   | FY 14 | \$220,982.50          | \$99,442.13                 |                       |  |                         |
| 2/15/2014                   | FY 14 |                       | \$92,812.65                 | \$192,254.78          |  | \$413,237.28            |
| 8/26/2014                   | FY 15 | \$220,982.50          | \$92,812.65                 |                       |  |                         |
| 2/15/2015                   | FY 15 |                       | \$86,183.18                 | \$178,995.83          |  | \$399,978.33            |
| 8/26/2015                   | FY 16 | \$220,982.50          | \$86,183.18                 |                       |  |                         |
| 2/15/2016                   | FY 16 |                       | \$79,553.70                 | \$165,736.88          |  | \$386,719.38            |
| 8/26/2016                   | FY 17 | \$220,982.50          | \$79,553.70                 |                       |  |                         |
| 2/15/2017                   | FY 17 |                       | \$72,924.23                 | \$152,477.93          |  | \$373,460.43            |
| 8/26/2017                   | FY 18 | \$220,982.50          | \$72,924.23                 |                       |  |                         |
| 2/15/2018                   | FY 18 |                       | \$66,294.75                 | \$139,218.98          |  | \$360,201.48            |
| 8/26/2018                   | FY 19 | \$220,982.50          | \$66,294.75                 |                       |  |                         |
| 2/15/2019                   | FY 19 |                       | \$59,665.28                 | \$125,960.03          |  | \$346,942.53            |
| 8/26/2019                   | FY 20 | \$220,982.50          | \$59,665.28                 |                       |  |                         |
| 2/15/2020                   | FY 20 |                       | \$53,035.80                 | \$112,701.08          |  | \$333,683.58            |
| 8/26/2020                   | FY 21 | \$220,982.50          | \$53,035.80                 |                       |  |                         |
| 2/15/2021                   | FY 21 |                       | \$46,406.33                 | \$99,442.13           |  | \$320,424.63            |
| 8/26/2021                   | FY 22 | \$220,982.50          | \$46,406.33                 |                       |  |                         |
| 2/15/2022                   | FY 22 |                       | \$39,776.85                 | \$86,183.18           |  | \$307,165.68            |
| 8/26/2022                   | FY 23 | \$220,982.50          | \$39,776.85                 |                       |  |                         |
| 2/15/2023                   | FY 23 |                       | \$33,147.38                 | \$72,924.23           |  | \$293,906.73            |
| 8/26/2023                   | FY 24 | \$220,982.50          | \$33,147.38                 |                       |  |                         |
| 2/15/2024                   | FY 24 |                       | \$26,517.90                 | \$59,665.28           |  | \$280,647.78            |
| 8/26/2024                   | FY 25 | \$220,982.50          | \$26,517.90                 |                       |  |                         |
| 2/15/2025                   | FY 25 |                       | \$19,888.43                 | \$46,406.33           |  | \$267,388.83            |
| 8/26/2025                   | FY 26 | \$220,982.50          | \$19,888.43                 |                       |  |                         |
| 2/15/2026                   | FY 26 |                       | \$13,258.95                 | \$33,147.38           |  | \$254,129.88            |
| 8/26/2026                   | FY 27 | \$220,982.50          | \$13,258.95                 |                       |  |                         |
| 2/15/2027                   | FY 27 |                       | \$6,629.48                  | \$19,888.43           |  | \$240,870.93            |
| 8/26/2027                   | FY 28 | \$220,982.50          | \$6,629.48                  |                       |  |                         |
| 2/15/2028                   | FY 28 | \$0.00                | \$0.00                      | \$6,629.48            |  | \$227,611.98            |
| <b>Totals</b>               |       | <b>\$4,419,650.00</b> | <b>\$3,063,379.50</b>       | <b>\$3,063,379.50</b> |  | <b>\$7,483,029.50</b>   |

**Footnotes:**

1. \$90,000 interest payment on 8/26/06 assumes the Town borrows \$3,000,000 at the start of construction (roughly 8/26/05). The amount represents 12 months of interest on \$3,000,000 at 3%.
2. \$189,000 interest payment on 8/26/07 assumes the Town borrows another \$3,300,000 at the start of the second year of construction. The amount shown represents 12 months of interest on \$6,300,000 at 3%.
3. \$132,590 interest payment on 2/15/08 assumes the Town receives the \$1,880,350 from the State at the end of construction (roughly 8/26/07) reducing the Town's borrowing to \$4,419,650. The amount shown represents 6 months of interest on \$4,419,650 at 6%. Principal payments commence 6 months later on 8/26/08 and will be made annually while interest will continue to be paid on a semi-annual basis.

**Please note that to the extent the State matches the Town's outlays during the construction period, and the Town's borrowings coincide with construction payments (versus borrowing a lump sum at the start of the fiscal period), total interest costs for construction will likely be reduced by 60%. Under this more likely scenario, the Town's average borrowings would total \$750,000 in Year 1 and \$2,960,000 in Year 2 resulting in total interest expense of \$111,300 versus \$279,000 shown above.**

## **Appendix 15**

# **COMMUNITY PRESERVATION ACT OVERVIEW**

## **Overview of the Community Preservation Act**

### **Introduction:**

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

The law went into effect December 2000. At the time Nahant voters approved the CPA in Spring 2004, 61 communities across the state had adopted the CPA.

### **Determining how CPA Funds Are Spent:**

Under the provisions of CPA, Nahant was required to establish a Community Preservation Committee that would make annual recommendations to Town Meeting on how the money should be spent within certain restrictions of the program as defined below. Town Meeting approval is required in order to appropriate funds based on these recommendations. Town Meeting can also reject or reduce the amounts recommended by the Community Preservation Committee. The Committee is responsible for soliciting input from the community and for holding open meetings.. The Committee's composition consists of nine (9) members with representation from the Conservation Committee, Historical Commission, Planning Board, Recreation Committee, Housing Authority, Open Space Committee as well as three members appointed by the Board of Selectmen.

Under the provisions of the Community Preservation Act, towns must allocate a minimum amount of the funds raised (including any State Match) to the following purposes:

- Ten percent (10%) for open space
- Ten percent (10%) for historic resources
- Ten percent (10%) for community housing

Beyond this requirement, it is left to each town to decide how they would like to allocate the remaining funds to the above defined three purposes. For example, a municipality could allocate the remaining seventy percent (70%) of the annual revenue to one of the purposes or spread it evenly among all three. The Town is not required to spend the funds in any particular year. As such, any monies raised by the Town and from the State Match may be invested until such time as they are needed.

### **Exemptions from the CPA Surcharge:**

A portion of a taxpayer's real property taxes, for which a resident may claim an exemption today, are also exempt from the CPA surcharge. In addition, the ballot question approved by Nahant's voters included two additional exemptions relative to the CPA surcharge:

- Property owned and occupied by a person who would qualify for low income housing (a family of

4 making less than \$64,640) or moderate income senior housing (a person over 60 making less than \$45,248 (\$51,712 for a couple).

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

**Amending the Surcharge and Exemption Amount:**

The level of the surcharge and the exemption amounts can be modified at any time after adoption, through a simple majority vote of Town Meeting followed by voter approval (majority of those voting on a ballot question). At no time however, can the surcharge exceed 3 percent.

As stated in the opening paragraph, the CPA must remain in effect for a minimum of five years after the date of adoption. After five years, it can be revoked in the same manner in which it was initially accepted by the town.

**Projected Cost to the Average Nahant Resident:**

The example below shows what the CPA was projected to cost the average homeowner in Nahant back in Spring 2004 based on an average home value of \$469,000 and assuming the same exemptions included in the ballot question. To calculate what the approximate impact would have been for an individual taxpayer at the time, simply substitute their assessed home value for that used in the example:

|   |           |
|---|-----------|
| Home Value  | \$469,000 |
| Minus \$100,000 Exemption Equals  | \$369,000 |
| Divided by 1,000 Equals   | 369       |
| Multiply by \$8.40 (Approximate Tax Rate per thousand dollars of valuation) | \$3,100   |
| Multiply by .03 (3%)-Proposed Surcharge Amount                              | \$93.00   |

**The Amount Nahant Would Raise Under the CPA**

Based on the total taxable value of property in Nahant in Spring 2004, the \$100,000 Exemption per property and the number of properties then meeting the low income and moderate income senior criteria, Nahant was projected to raise approximately \$128,000 through the surcharge. As described below, some portion of this amount would be matched by the State increasing the total dollars raised and available for CPA projects.

**The State Match:**

The State Match is funded through the CPA Trust Fund which has as a dedicated revenue source, a portion of the mortgage recording fees collected at the State's Registry of Deeds Offices and Land Courts.. Presently, because of the high level of recent mortgage activity coupled with the small number of communities that have adopted CPA to date, communities are receiving a 100% match. Over time, the match percentage could decrease as more communities adopt the CPA and or if mortgage activity weakens. For reference, in 2002, \$17.8 million was paid out to 34 CPA cities and towns, in 2003, \$27.2 million was paid out to 54 communities.

**Appendix 16**

**COMMUNITY PRESERVATION ACT  
COMMITTEE REPORT**

## The Community Preservation Act Committee Report

On Saturday April 24, 2004 the Town of Nahant became the 62nd community in the Commonwealth to accept the provisions of the Community Preservation Act. The Act passed by a vote of 374 - 270. This action added a 3% surcharge to town property taxes above the first \$ 100,000 of assessed value. Consistent with the CPA legislation, revenues from the surcharge and matching State funds must be devoted to open space, historic preservation, affordable housing and certain recreational uses. The first three of these areas must receive an allocation of at least 10% of each year's revenues. A nine-person Community Preservation Act Committee (CPAC) was formed, comprised of a representative member from the Planning Board, the Recreation Committee, the Housing Authority, the Conservation Commission, the Open Space Committee and the Historical Commission, as well as three citizens appointed by the Selectmen.

Jeffrey Musman was elected Chair while Tom Quinn was elected Vice Chair and Kellie Frary was elected Secretary. Jim Cashman was appointed to be the financial liaison to work with Town Hall to establish the separate accounts. Other members of the committee are Deborah Aliff, Susan Bonner, Tom Famulari, Lynne Spencer and Jim Walsh.

A mission statement and selection criteria were developed.

The committee held a public meeting on October 25th, 2004 to which 45 Town committees and organizations were invited. It was an informational evening to answer questions and bring potential ideas for projects to the committee. The selection criteria for grants and the application process were discussed. On the basis of this meeting and further discussions, a "needs assessment" was developed to guide the committee's deliberations. In October the first tax bills were sent to property owners with an explanation regarding the CPA.

The first application process began in December. All town organizations and committees were sent an application, with the final date of application being February 12th, 2005. The committee also utilized the Harbor Review, the Lynn Item, our town cable channel and sent out two mailings.

Nine applications were received from a variety of town organizations and individuals. The applicants were the Nahant Life Saving Station Management Committee, the Nahant American Legion, the Nahant Woman's Club, the Nahant Planning Board, the Nahant Housing Authority, the Nahant Little League, the Nahant Sailing Program, and two recreation requests from Erin DiGrande.

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, some applicants were invited to come before the committee at Town Hall to clarify their proposals and answer questions and site visits by CPAC members were conducted.

The CPAC will conclude its deliberations during the month of April 2005 and will present their recommendations to the 2005 Annual Town Meeting for Town Meeting approval.

The Community Preservation Act Committee would like to thank the citizens of Nahant for passing this important new tool to help preserve their community. We would also like to thank our Town Administrator Mark Cullinan and the rest of the Town Hall staff.

The CPAC welcomes new project ideas and proposals that will contribute to the Town's Community Preservation efforts, and encourages interested parties to participate in the CPA process that will be ongoing over the next several years.

Respectfully submitted,

Jeff Musman, Chair  
Kellie Frary, Secretary  
Tom Quinn, Jr., Vice Chair  
Deborah Aliff  
Sue Bonner

Jim Cashman  
Tom Famulari  
Lynne Spencer  
Jim Walsh

**Appendix 17**

**TOWN MEETING  
FREQUENTLY ASKED QUESTIONS**

## 2005 Town Meeting



April 30, 2005

### **FREQUENTLY ASKED QUESTIONS AS YOU READ THE ARTICLES AND PARTICIPATE IN TOWN MEETING**

"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 recommendations which are mailed to each voter before Town Meeting. 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 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. Of course, decorum is important. State your name and address in Town, address your remarks to the Moderator, and 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.
- A few motions require more than 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 the Reserve Fund?

- This is a fund voted by the Annual Town Meeting and controlled by the Advisory and Finance Committee for extraordinary and unforeseen expenditures incurred by Town departments during the year.

#### 6. What is Free Cash?

- The amount of money left after all prior years' uncollected taxes have been deducted from surplus revenue. The amount may be used as available funds by vote of Town Meeting.

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

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

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

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

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

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



# *Did you know...?*

In 1949, Henry Cabot Lodge Jr. helped to return the government property of Fort Ruckman to Nahant for \$23,000. The Johnson School was then built on this land.-Leah Towe

In 1854, Samuel Sneden, a well respected mechanic, built the steamboat, the Nelly Baker, for the Nahant Steamboat Company .-T.J. Lamando

Louis Agassiz was a professor of zoology and geology at Harvard in 1847. He discovered more than eighteen hundred new species of fish.-Gabriella Wootten

In the 1900's, Harvard senior Charles Boyden, at his summer home on 36 Swallow Cave Road in Nahant, was a car enthusiast and was the first man to own an automobile in Massachusetts.-Alex Billias

On the 50th anniversary of Nahant in 1903, Samuel Covell was the only man alive who voted at the first town election in 1853.-Frank Barba

Mrs. Frances Curtis had married Thomas Curtis, an Olympic champion, in 1899. Mrs. Curtis was a leader for the womens right to vote. She led the Suffrage Parade in Boston in May, 1914.-Emma O'Donnell

In 1896 Thomas Pelham Curtis traveled to Athens, Greece. There he won the 110 meter hurdle and received first prize from King George, king of Greece.-Mikaela Donovan

L.A. Thomson was a world famous builder of roller coasters. In 1911, he designed and built a ride at Bass Point, Nahant. Thomson also built rides all over the country including Coney Island and Revere Beach. The scenic roller coaster in Nahant extended along the edge of the ocean with one mile of drops and loops and it rose up to 75 feet. -Mario Forgione

Tony Conigliaro, a former baseball player for the Boston Red Sox, lived in Nahant. In fact, he lived on Rosemary Road and lived there from 1990 until 1995. -Kelsey Barrasso

On June 24, 1911, Harry Artwood, an early airmen, flew in from the Atlantic Ocean and made a perfect landing in the Golf Course. -Bridget Donovan

Phineas Drew was the main proprietor for The Nahant Hotel on East Point in 1842-Eric Green

Henry Cabot Lodge, born in 1850, lived on East Point and he was a very important senator in the United States Congress.-Jaimie Konowitz

Frederick Tudor owned a ice company which shipped ice to many places. He built a stone cottage where he summered, which is now used as the Nahant Country Club. -Meghann Toomajian

A man named Rudolph Ellington made the chocolate wafer that developed into the Oreo cookie! He lived on 73 Little Nahant Road. -Brandon Raposa

Richard Dudley Sears won six United States championships in mens' singles tennis.-Connor Palombo

In 1860, a tightrope walker named John Denier walked on a rope that stretched across Canoe Beach between Castle Rock and the hills of East Point.-Jennifer Desmond

The Nahant poet, Henry Wadsworth Longfellow, was famous for saying " Life is real! Life is earnest!"- Heather Cadigan

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