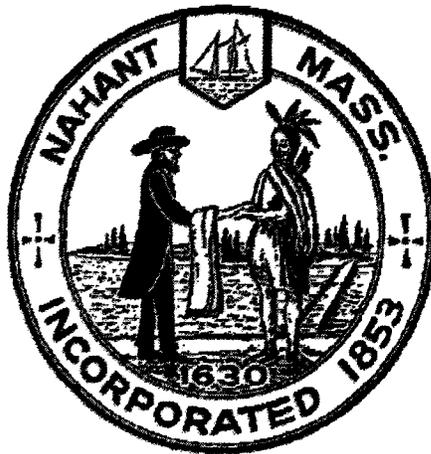


**Report and Recommendations  
of the  
Advisory and Finance Committee**

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**Town of Nahant  
Massachusetts**

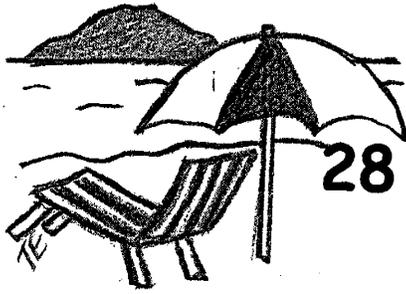
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*Annual Town Meeting*  
**Saturday, April 29, 2006  
12:30 P.M.**

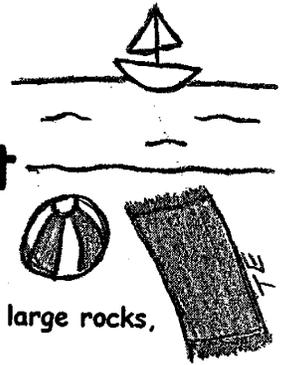
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Please bring this book with you to the Town Meeting

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## 28 Reasons to Love Nahant



On a cool summer day, I walk to Rocky Beach, eagerly waiting to jump off the large rocks, and hoping to collect colored sea glass in the warm, soft sand.--Merry Ball

Leading a caravan of carefree friends on a bike ride all around Nahant is an event that can't be duplicated in any other town.--Jacob Bartholomew

I'll always remember my first time jumping off the wharf. This accomplishment opened many doors for me in life.--Thomas Beaulieu

I enjoy special times of riding bikes through the winding roads of Nahant, beneath the glistening sun with loving friends.--Mariana Bell

What I love about Nahant is walking along the beach collecting colorful sea glass and looking at interesting designs on the shells lying on the sand.--Abigail Caggiano

I love walking in the Memorial Day parade with all the flags lining the streets and people waving flags and supporting the marchers.

I pause to think of the veterans that risked their lives in wars to save our country.--Alexandra Chasse

On a hot day at the beach, I love to build a huge sand fortress that protects us from the raging waters of the tide coming in quickly.--Elijah Clark

On a snowy morning, I can walk to Bailey's Hill with my sled, and climb the huge hill in front of the bunker. Ready, set, go!--Shiloh Clark

You will find me sitting on my porch, looking at the calm, gentle ocean while the beautiful sun sets behind the sea.--Kristen Connor

When the leaves begin to fall, I especially enjoy walking my dog through the streets of Nahant, being able to greet my neighbors with a big hello!--Heather Doyle

After a dip in the ocean on a hot summer's day, I love resting on the rocks of Short Beach with my friends-wearing bathing suits and wrapped in towels, eating Cheez-its.--Taylor Eaton

At the Little League field, I hear the birds chirping, the wind whistling, children screaming, leather gloves slapping, aluminum bats clashing, and the crowds cheering.--Joshua Gonzalez

In Nahant, on a hot summer day, you will find me sailing the shores of Nahant with the cool spray of the ocean on my face.--Peter Klee



## ADVISORY AND FINANCE COMMITTEE

TOWN OF NAHANT, MASSACHUSETTS 01908

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March 29, 2006

Dear Friends and Neighbors:

The Advisory and Finance Committee presents to you its recommendations for Fiscal Year 2007.

There are 23 Articles and 10 Community Preservation Act Articles for your review and consideration.

At this year's Annual Town Meeting, you will be asked to vote on several Articles funded through the Community Preservation Act (CPA) surcharge. The Advisory and Finance Committee has its opinion listed immediately following Article 9 (Community Preservation Act.) You will note under Article 9 a series of sub Articles listed A through J.

The Nahant Community Preservation Committee (CPC) seeks Town approval appropriating monies for several projects. Voters will be asked to accept, reduce, or reject the proposals put forth by the Community Preservation Committee. The Advisory and Finance Committee provides in the Appendix, a Community Preservation Act Overview and sample worksheet. Also, please refer to the Appendix section of this book for the Report of the Community Preservation Committee. In the Community Preservation Committee's Report is its assessment process relative to the Town's community preservation needs and its selection process concerning proposed projects eligible for Community Preservation Act funding.

After review, discussion and vote on each of the Community Preservation Act sub Articles the Advisory and Finance Committee is recommending Town Meeting acceptance of each CPA sub Article.

Among the Articles in our report, the Advisory and Finance Committee recommends the Town vote to accept provisions of property tax exemptions as outlined in Articles 14, 15, and 16.

We recommend the Town enter into an inter-municipal mutual aid agreement between the Town and other government entities to provide public health services (Article 22).

The Omnibus Budget (Article 13) recommended appropriation is \$8,683,755. This recommended budget continues to support public education at a level that exceeds the State's Net School Spending requirements by \$104,019. The Advisory and Finance Committee also voted to recommend for this fiscal year, \$18,000 in additional funds for the Johnson School text book account.

At the Annual Town Meeting of 2005, the Town approved a Water and Sewer Enterprise Fund. Article 12 reflects the implementation of this fund. You will be asked to vote the appropriation for Water and Sewer costs in this Article, rather than in the Omnibus Budget (Article 13). We recommend such approval.

In the appendix section of this book, is a report on the Town Administrator's proposed Paving Plan for the Town of Nahant ("Pavement Management Report"). While you will not see a specific Article on the Paving Plan, the proposed appropriation of \$75,000 for this project would come from available funds and is reflected in the Omnibus Article. The Advisory and Finance Committee supports this comprehensive plan.

Within the Police Department Budget you will note the line item for a police cruiser. Funding for the police cruiser is proposed through available funds, and is reflected in the Omnibus Article. We recommend Town Meeting approval of this appropriation.

Included in the Appendix section is a report from the Town Administrator concerning the Coast Guard Military Property ("Military Housing Report"), as well an update from the Johnson School Renovation 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. These can be found in the Appendix.

As always, we urge you to come to Town Meeting. The polls will be open between 7 AM and 8 PM to allow you to vote in the Town's Annual Election.

Once again, we encourage your participation in the Annual Town Meeting on Saturday April 29th, beginning at 12:30 PM.

Respectfully submitted,

Janet Dolan, Chairwoman  
Jeanne Fiore, Vice Chairwoman  
Henry G. Clausen  
Peter Fitzpatrick  
Kathleen Marden  
Robert Vanderslice  
Dr. Bernard Yadoff

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## FRONT AND BACK COVERS

The front and back covers were prepared by the sixth grade students, Class of 2006 at the Johnson School. We thank the students and their teachers, Mrs. Hennessey and Mrs. Silva for their effort and contribution noting so many reasons to love our Town of Nahant.

**Warrant  
For the Annual Town Meeting  
April 29, 2006**

**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 29th day of April 2006 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, two members of the Planning Board for a term of five years, one member of the Planning Board for an unexpired term of three years, and one member of the Planning Board for an unexpired term of one year, and one member of the Housing Authority for a term of five years.

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

**ARTICLE 2. BORROWING, COMPENSATING BALANCE:** To see if the Town will vote to authorize the Town Treasurer, with approval of the Selectmen, to borrow from time to time in anticipation of revenue in the fiscal year beginning July 1, 2006, 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 2007, 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 3. STABILIZATION FUND:** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer a sum of money to the Stabilization Fund, or take any other action relative thereto.

**NOT RECOMMENDED:** The Advisory and Finance Committee has adopted a position 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. The Advisory and Finance Committee believes that saving for the future is an important priority for the Town. However, due to other budgetary needs at this time, the Advisory and Finance Committee is not recommending additional funding. It is very important to note that having the Stabilization Fund with a sufficient balance, allowed the Town to support the projected borrowing interest costs (for one year), for the purchase by the Town of Nahant, of the Coast Guard Military Property (Special Town Meeting, August 9, 2004). The Advisory and Finance Committee is confident that the Stabilization fund will be replenished in the near future.

**ARTICLE 4. FY06 TRANSFERS:** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury and/or transfer the following sums or to take other action relative thereto.

**RECOMMENDED.** At press time of this report, transfer request amounts have not been finalized. Preliminary review suggests inter-departmental transfers. The Advisory and Finance Committee is recommending approval at this time. We will provide specific details, and explain the exact nature of transfers in our motion at Town Meeting.

**ARTICLE 5. FY06 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 FY2006 snow and ice account or take any other action relative thereto.

**RECOMMENDED.** Each year the Town appropriates the sum of \$20,000 for Snow and Ice Removal. Under Massachusetts State law we are allowed to overspend this budget. Therefore, we have traditionally used a figure of \$20,000 as a baseline for this account knowing that it will not be enough to cover the expenses for this account.

**ARTICLE 6. 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 2007 by the Public Works Department for maintenance, operation and capital improvements of the Greenlawn Cemetery, pursuant to M.G.L. Chapter 44, section 53E1/2. The total expenditure is not to exceed \$12,000, or take any other action relative thereto.

**RECOMMENDED.** This Article authorizes the use of a revolving account for Greenlawn Cemetery during FY 2007. The account allows burial opening fees, cremation fees and grave stone setting fees to be received and expended for maintenance, renovation and improvements to the cemetery and Ellingwood Chapel.

**ARTICLE 7. MILITARY HOUSING:** To see if the Town will vote to close the so-called Military Housing Revolving Account established under Article 5 of the April 30, 2005 Annual Town Meeting and to transfer the remaining fund balance, as of June 30, 2006, to the General Fund, or take any other action relative thereto.

**RECOMMENDED.** The establishment of the Military Housing Revolving Account in 2005 authorized the Town to place rents received from the 12 houses located on the property that the Town bought from the Coast Guard (Property) in August 2004 into a fund designated to pay expenses incurred during fiscal year 2006 for the upkeep of the Property. Revolving fund requirements and limitations are stated in M.G.L. ch. 44, section 53E1/2. The Commonwealth of Massachusetts recognized that this new fund was set up as an accounting system for the Town of Nahant to manage a new source of income attached to the debt incurred with the Property and allowed the revolving account for fiscal year 2006. The state also recognized that allowable funds exceeded the limit set forth in M.G.L. ch. 44, section 53E1/2 and provided Town guidance for operating in fiscal year 2007. An annual Town Meeting vote is required to maintain a revolving fund under M.G.L. ch. 44, section 53E1/2 and / or to transfer money from the revolving account. The vote taken at this 2006 Town Meeting will authorize a transfer of the remaining fund balance, as of June 30, 2006, to the General Fund, pursuant to M.G.L. ch. 44, section 53E1/2, thereby closing the Military Housing Revolving Account. The management and accounting of the revenue and budgeted expenses, including debt services, for the Property are planned for fiscal year 2007 through the Town budget process, presented for vote at the annual Town Meeting. The revolving fund served the intended purpose in fiscal year 2006. Accounting of the Property funds through the Town budget in fiscal year 2007 is deemed the preferred method.

**ARTICLE 8. LOWLANDS PUMP STATION:** To see if the Town will vote to appropriate by borrowing a sum not to exceed \$300,000 to remove and replace pumps, piping, valves, electrical and control cabinets and appurtenant structures and equipment at the Lowlands Waste Water Pumping Station, or take any other action relative thereto.

*Supporting Statement Submitted by the Town Administrator*

*The Lowlands Waste Water Pumping Station was built over 30 years ago. The existing station consists of two (2) large pumps, miscellaneous piping, valves, electric and control cabinets. The purpose of the Lowlands Station is to pump all of the Town's wastewater to the Lynn Sewerage Treatment Plant for processing. The existing station has reached its design life and the pumps and appurtenant structures are antiquated and inefficient. Replacement parts, especially pumps, are expensive and take months to order. The Town has recently completed a new design and rehabilitation plan. This borrowing will completely upgrade all the equipment and allow the Station to operate efficiently and reliably for many years.*

**RECOMMENDED.** The Lowlands Pumping Station is 30 plus years old. The systems consist of two variable speed pumps and one spare. These pumps are no longer manufactured. If one of these pumps should fail, a new pump needs to be built from scratch which would take four to six months at a cost of approximately \$40,000. The new pumping system would allow for faster repair/replacement if necessary. The new pumps would also be very energy efficient. There would be a substantial energy savings from the new station. This upgrade 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 9. 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.

**RECOMMENDED.** 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 as to how the money raised through the Act should be spent (within certain restrictions of the program).

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. The CPA has its own dedicated revenue source consisting of a local property tax surcharge and State Matches from the CPA Trust Fund

At this 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.

The Advisory and Finance Committee is recommending each of the Community Preservation Committee Articles. They are listed here as "sub Articles", lettered "A" through "J". As part of our review of the sub Articles, The Advisory and Finance Committee met with the Community Preservation Committee, at which time the Community Preservation Committee presented its recommendations. The Advisory and Finance Committee had the opportunity for a question and answer session relative to the submitted proposals.

After review, discussion and vote on each of the proposals, the Advisory and Finance Committee, is recommending sub Articles A through J be accepted at this Town Meeting.

- A. **NAHANT LIFE SAVING STATION:** To recommend that the town vote to raise by borrowing, a sum not to exceed \$450,000 (the "Grant") for the purpose of restoring the Nahant Life-Saving Station (the "Project"), in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Life-Saving Station Management Advisory Committee (the "Application") to be repaid from FY 07-FY 2011 Community Preservation Fund Revenues in approximately equal amounts per annum, subject to the following conditions: acceptance by the Nahant Life-Saving Station Management Advisory Committee (or its successor)<sup>\*See Below</sup> of the Grant; execution of a funding grant agreement in form and substance acceptable to the Town, which agreement shall provide that only \$225,000 of the Grant may be expended towards the work contemplated in the first phase of the Project as set forth in the Application, only \$200,000 of the Grant may be expended towards the work contemplated in the second phase of the Project as set forth in the Application, and only \$25,000 of the Grant may be expended towards the third phase of the Project as set forth in the Application, and that prior to an advance of Grant Funds for work contemplated in either the second or third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$225,000 in matching funds (the "Phase I Matching Funds") estimated as necessary to complete the work contemplated in the first phase of the Project as set forth in the Application and that prior to an advance of Grant Funds for work contemplated in the third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$200,000 in matching funds (the "Phase II Matching Funds") estimated as necessary to complete the work contemplated in the second phase of the Project as set forth in the Application and prior to the final advance of Grant Funds for work contemplated in the third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$25,000 in matching funds (the "Phase III Matching Funds") estimated as necessary to complete the work contemplated in the third phase of the Project as set forth in the Application; and the execution and filing (or confirmation of a prior filing) at the Essex (South District) Registry of Deeds ("Registry") of a preservation restriction covering the property in form and substance acceptable to the Town;
- B. **HOUSING AUTHORITY GENERATOR:** To recommend that the town appropriate \$19, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of purchasing and installing a backup electric generator for the *Spindrift* housing property at 194 Nahant Road in order to further community housing needs of the Town of Nahant, as applied for by the Nahant Housing Authority, subject to the following conditions: acceptance by the Nahant Housing Authority (or its successor) of the community preservation fund grant; and execution of a funding grant agreement in form and substance acceptable to the Town;

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\* On March 9, 2006, The Board of Selectmen signed a lease with The Nahant Preservation Trust, a non-profit corporation qualified as a charitable entity under the provisions of §501(c)(3) of the Internal Revenue Code, for the restoration of the Life-Saving Station facility.

- C. **PLANNING BOARD STUDY:** To recommend that the town appropriate \$15, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing further studies of the community housing needs of the Town of Nahant as part of the completion of a Master Plan for the Town of Nahant, as applied for by the Nahant Planning Board, subject to the following conditions: acceptance by the Nahant Planning Board (or its successor) of the community preservation fund grant; and execution of a funding grant agreement in form and substance acceptable to the Town;
- D. **GREENLAWN CEMETERY:** To recommend that the town appropriate \$15, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of making certain site improvements to the Greenlawn Cemetery interior roadway, as applied for by the Greenlawn Cemetery Advisory Committee, in order to preserve a historic resource of the Town of Nahant, subject to the following conditions: acceptance by the Greenlawn Cemetery Advisory Committee (or its successor) of the community preservation fund grant; execution of a funding grant agreement in form and substance acceptable to the Town; and the execution and filing (or confirmation of a prior filing) at the Essex (South District) Registry of Deeds (“Registry”) of a preservation restriction covering the property in form and substance acceptable to the Town;
- E. **SWING WITH ME:** To recommend that the town appropriate up to \$20,000 from the FY 07 Community Preservation Fund Revenues for the purpose of constructing two (2) separate playground areas at the Johnson School (collectively, the “Project”), as applied for by the Swing With Me Association, in order to enhance the recreational resources of the Town of Nahant subject to the following conditions: acceptance by the Swing With Me Association (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and substance acceptable to the Town; certification by the Swing With Me Association (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the “Matching Funds”), with the understanding that community preservation fund grant monies will match up to \$20,000 of the Matching Funds, and that Matching Funds are to be expended prior to the use of any community preservation funding grant monies;
- F. **DORY CLUB:** To recommend that the town appropriate up to \$40,000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing certain structural and exterior repairs (described in the application as Phases 1 and 2) to the Nahant Dory Club clubhouse building (the “Project”) in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Dory Club, subject to the following conditions: acceptance by the Nahant Dory Club (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and substance acceptable to the Town; certification by the Nahant Dory Club (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the “Matching Funds”), with the understanding that community preservation fund grant monies will match up to \$40,000 of the Matching Funds, that Matching Funds are to be expended prior to the use of any community preservation funding grant monies; and the execution and filing at the Registry of a preservation restriction covering the property in form and substance acceptable to the Town;
- G. **NAHANT VILLAGE CHURCH:** To recommend that the town appropriate up to \$50,000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing certain restoration work to the roof and bell tower of the Nahant Village Church to the Nahant Village Church building (the “Project”) in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Village Church, subject to the following conditions: acceptance by the Nahant Village Church (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and

substance acceptable to the Town; certification by the Nahant Village Church (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the "Matching Funds"), with the understanding that community preservation fund grant monies will match up to \$50,000 of the Matching Funds, that Matching Funds are to be expended prior to the use of any community preservation funding grant monies; and the execution and filing at the Registry of a preservation restriction covering the property in form and substance acceptable to the Town;

- H. **ADMINISTRATIVE/OPERATING EXPENSES:** To recommend that the town appropriate \$5,000.00 from the FY 07 Community Preservation Fund Revenues for administrative and operating expenses of the Community Preservation Committee;
- I. **GENERAL RESERVE:** To recommend that the town re-appropriate to The Community Preservation Fund General Reserve for later appropriation the amount of \$7,518 of funds previously appropriated at the 2005 Annual Town Meeting for certain porch repairs to and a study of The American Legion Hall which remain unexpended and no longer to be used for the purposes for which the appropriation originally was made; and
- J. **COMMUNITY PRESERVATION ACT GENERAL FUND RESERVES:** To recommend that the town set aside from the FY 07 Community Preservation Fund Revenues for later appropriation: (i) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the historic resource community preservation purposes of the Town to be maintained in the Community Preservation Fund Historic Resources Reserve; (ii) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the community housing community preservation purposes of the Town to be maintained in the Community Preservation Fund Community Housing Reserve; (iii) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the open space community preservation purposes of the Town to be maintained in the Community Preservation Fund Open Space Reserve; and (iv) any amounts not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserve for later appropriation.

A matrix showing the proposed appropriations and reserves being recommended by the CPC is set forth as Attachment V in the Report of the Community Preservation Committee (see Appendix).

**ARTICLE 10. 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, 2006, or take any other action relative thereto.

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

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 13 (the Omnibus Budget). Approving the line items containing salaries and wages authorizes their payment.

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

Rate Setting Mechanism	Approval Mechanism
1. A Classification and Salary Plan covering many clerical and professional positions.	<i>This Article (Article 10)</i>
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 11

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

#### Fiscal Year 2007 Classification and Salary Plan

POSITION	STARTING SALARY RANGE MINIMUM – MAXIMUM (\$)	MAXIMUM 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	80,000
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 (Assist Acct)	36,000-39,000	43,000
Head Librarian	48,000-53,000	58,000

<b>Position</b>	<b>Salary Range (\$)</b>
<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 - 13,000
Health Inspector	6,000 - 8,800
Public Health Nurse	2,000 - 2,500
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 - 4,500
Assistant Inspector of Plumbing and Gas	1,500 - 1,800
Assistant Inspector of Wiring	1,500 - 1,800
Assistant to Inspectors	8,000 - 15,000
Harbormaster	1,000 - 1,100
Wharfinger	1,000 - 1,100
Assistant Harbormaster	250 - 300
Assistant Wharfinger	250 - 300
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
Clerical Assistant/Assessors' Office	10,925 - 11,875

<b>Position</b>	<b>Daily Rate (\$)</b>	<b>Hourly Range (\$)</b>
School Traffic Guide	25.00	
Clerk / Dispatcher		15.00 - 16.50
Assistant Librarian		8.50 - 11.00
Clerical, Part Time		10.00 - 13.00
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 07 are as follows:

Position	Step 1	Step 2	Step 3	Step 4
<b>Department of Public Works</b>				
Laborer	\$ 30,648.69	\$ 31,884.98	\$ 33,150.04	\$ 34,386.33
Skilled Laborer	34,530.07	35,766.38	37,060.17	38,353.97
Foreman	38,698.99	39,935.28	41,315.34	42,609.15
General Foreman	48,501.14	50,055.67	51,608.24	53,183.95
Mechanic	45,309.43	46,668.72	48,068.79	49,510.85
<b>Police Department</b>				
Patrolman / EMT	40,861.53	42,270.46	43,679.37	45,085.39
Sergeant / EMT	49,662.34			
Lieutenant / EMT	54,628.59			
<b>Fire Department</b>				
Fire Fighter	37,450.88	38,742.22	40,033.52	41,322.21
Fire Fighter / EMT –D	40,094.91	41,477.43	42,859.90	44,239.57
Lieutenant / EMT – D				49,769.51
Captain / EMT – D				55,299.44

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 2005 was:

<b>Position</b>	<b>Range</b>
Police Officer	\$ 51,234 to \$110,749
Firefighter	53,237 to 75,819
Public Works Employee	43,441 to 70,036

The teacher's salary schedule in effect for FY 07 is as follows:

<b>Step</b>	<b>B</b>	<b>B + 15</b>	<b>M</b>	<b>M + 15</b>	<b>M + 30 CAGS</b>	<b>M + 45 CAGS</b>
<b>1</b>	35,433	36,391	38,179	39,632	42,097	44,547
<b>2</b>	37,564	38,530	40,236	41,760	44,233	46,683
<b>3</b>	39,702	40,665	42,417	43,901	46,370	48,820
<b>4</b>	41,836	42,803	44,555	46,038	48,505	50,954
<b>5</b>	43,771	44,939	46,690	48,175	50,637	53,087
<b>6</b>	46,112	47,071	48,828	50,305	52,777	55,227
<b>7</b>	48,249	49,211	50,963	52,448	54,911	57,361
<b>8</b>	50,381	51,347	53,097	54,584	57,048	59,498
<b>9</b>	52,523	53,479	55,232	56,710	59,181	61,630
<b>10</b>	54,679	55,618	57,369	58,855	61,323	63,773

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

M = Masters Degree  
 +30 = Thirty Graduate Credits  
 CAGS=Certificate of Advanced Graduate

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 2005 was \$ 37,988 to \$ 63,134.

### 3. Other agreements

The School Committee has an individual contract with the Superintendent/Principal and is currently reviewing this salary agreement. In fiscal 2006 this agreement was:

Position	Annual Salary
Johnson School Superintendent/Principal	89,000

The School Committee also directly employs several clerks and janitors.

### 4. Health Insurance

The Town pays a portion of health insurance for most full-time employees. During fiscal 2007 the Town Administrator expects the Town's share of annual health insurance premiums to be \$3,598 for individual coverage and \$9,632 for family coverage. The Town has only limited control over this expense because the type of coverage is dictated by the employment or union contracts and the insurance carriers set the rates. The Town currently pays the minimum 50% required by state law.

**ARTICLE 11. 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 Chapter 41, Section 108, as amended and raise the money therefore, or take any other action relative thereto.

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

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

**ARTICLE 12. WATER AND SEWER ENTERPRISE:** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the Water and Sewer Enterprise, or take any other action thereto.

**RECOMMENDED.** This is the first year of implementation of the Water and Sewer Enterprise Fund, voted at the 2005 Annual Town Meeting. 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 chargers, 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 Advisory and Finance Committee recommends passage of this article and recommends that the following sums be appropriated to operate the Water and Sewer Enterprise.

Salaries	\$ 313,950.00
Expenses	720,149.00
Capital Outlay	110,000.00
Debt	483,878.00
Emergency Reserve-Uncollectible	<u>32,575.00</u>
	<u>\$1,660,552.00</u>

And that \$1,660,552 be raised as follows:

Water and Sewer Department Receipts	<u>\$1,660,552.00</u>
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**ARTICLE 13. 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, 2007, 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 14. SENIOR CITIZEN PROPERTY TAX EXEMPTION:** To see if the Town will vote to approve an increase in the amount of exemption granted to those qualifying under M.G.L. Ch 59, S5 (C1.41C) by 50% to a \$750 exemption beginning in fiscal year 2007 (Petitioned and revised by the Board of Assessors)

**RECOMMENDED.** Seniors receiving this exemption (CL 41C) for the past 20 fiscal years have been awarded \$500.00 off their tax bill. Our state legislatures modified this law about 2 years ago to change the qualifications for eligibility and increase the amount of the exemption. At the 2004 Annual Town Meeting, the voters of Nahant took advantage of the new law and made it possible for more seniors to enjoy this exemption. This exemption was intended to help the elders in need but it has not kept up with the times and is now not meeting its original purpose. We can help them by increasing the exemption amount to \$750.00.

**ARTICLE 15. SENIOR EXEMPTION:** To see if the Town will vote to approve an increase for an exemption amount granted to certain citizens, surviving spouses, and minors under Clause 17D, Chapter 181, S1 of the Acts of 1995, by 100% of the preceding year's Consumer Price Index (CPI) starting from FY2002 to bring up the amount of the exemption equal to the amount in the IGR, "Optional Cost of Living Adjustment for Fiscal Year 2007 exemptions". (Petitioned by Board of Assessors)

**RECOMMENDED.** This exemption (CL 17 D) was originally \$175.00 and at the 1997 ATM voters increased the exemption amount by 100% of the Consumer Price Index (CPI). In fiscal year 1997 eligible taxpayers received an exemption equal to \$179.18. The townspeople continued to vote the 100% of the CPI to increase the exemption until 2002. The exemption in 1998 was \$184.56, in 1999 it was \$189.73, in 2000 it was \$194.09, in 2001 it was \$200.88, and in 2002 it was \$210.72. The increase was then discontinued and has remained at \$210.72 between fiscal years 2002 through 2006. We should reinstate the exemption increase for FY2007 and bring it up to the maximum allowed by law. A vote at Town Meeting for 100% of the CPI for fiscal years 2003, 2004, 2005, 2006, and 2007 is required.

**ARTICLE 16. ASSESSORS:** To see if the Town will vote to reduce the rate of interest that accrues on property taxes deferred by eligible seniors under M.G.L. c59, Section 5, Clause 41 A from 8% to 4% with such reduced rate to apply to taxes assessed for any fiscal year beginning on or after July 1, 2006 (petitioned by Board of Assessors)

**RECOMMENDED.** The senior property tax deferral (CL 41A) allows seniors 65 or older who meet certain income and other requirements to defer all or part of their real property taxes. For over 20 years the interest on any deferred property taxes accrued at 8% until the taxpayers sells the property, passes away, or pays off the taxes and interest. An elderly person who cannot pay their taxes may use this as an option to avoid delinquent taxes because the Collector may charge an even higher interest rate (16%) by

law. Generally, home equity loans and reverse mortgages have had very low interest rates, averaging 2% to 4% over the past 5 years. Since the interest rates are beginning to rise again it is suggested that the townspeople vote to reduce the rate of interest that accrues on property taxes from 8% to 4% beginning July 1, 2006. This would mean that current deferred taxes would continue to accrue at the 8% interest rate then will reduce to 4% beginning fiscal year 2007. The new rate would not affect any original agreements with the Board of Assessors until FY2007. On the other hand, any new applicants would have their deferred property taxes accrue at the new 4% interest rate until the townspeople vote to change it again.

**ARTICLE 17. 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 fifteen (15) year tradition.

**ARTICLE 18. GIFTS:** To see if the Town will vote to accept gift(s) of money for the Nahant Life-Saving Station, Greenlawn Cemetery, Fourth of July Committee and Fireworks, Recreation Commission, Johnson School Programs, Beautification Program, Sailing Committee, Charles Kelley Scholarship Program, Veterans Memorial Committee, 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 also from the efforts of those who work on these various committees and we are deeply grateful.

**ARTICLE 19. CONTINUATION OF COMMITTEES:** To see if the Town will vote to continue the standing committees to June 30, 2007: Community Preservation Committee, 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, Military Housing Design and Development Committee, Alternative Energy Committee or take any other action relative thereto.

**RECOMMENDED.** These standing committees have been established by prior Town Meeting Votes, and are voted on annually to continue through the next fiscal year. In recommending passage of this article, the Advisory and Finance Committee recognizes

the accomplishments and many hours of service that the Committee members selflessly contribute to the Town.

**ARTICLE 20. SIDEWALK PROGRAM:** To see if the Town will vote to hear a report from the Town Administrator, at the 2006 Annual Town Meeting, on a town-wide sidewalk management and improvement plan, or take any other action relative thereto.

**RECOMMENDED.** The Advisory and Finance Committee recommends that the Town vote to hear a report from the Town Administrator on a town-wide sidewalk management and improvement plan.

**ARTICLE 21. CHRISTOPHER DRIVE PROPERTY:** To see if the Town will vote to transfer or sell, to the abutting land owner, a strip of land approximately 10 feet wide between the rear lot line of 321 Nahant Road and the Town owned land bordering the cul de sac turnaround at the end of Christopher Drive, located on Assessors Map 3A, the exact boundaries to be determined by survey, and as acceptable by the Board of Selectmen, Town Administrator and Town Owned Land Committee, or take any other action relative thereto.

**NOT RECOMMENDED.** The Advisory and Finance Committee cannot recommend this article at this time. As of this writing, there is insufficient information to be able to review this article. A land survey has not been done and the Town Owned Land Committee has not reviewed this article. It is of the opinion of the Advisory and Finance Committee that the Town Owned Land Committee should review and provide a recommendation on this article prior to our review and recommendation.

**ARTICLE 22. MUTUAL AID:** To see if the Town, will in accordance with M.G.L. c. 40, section 4A, authorize the Nahant Board of Health to enter into an inter-municipal agreement with one or more other governmental units to provide public health services which the Board of Health is authorized to perform, in accordance with an Inter-Municipal Mutual Aid Agreement to be entered into between the Town and various governmental units, or take any other action relative thereto.

**RECOMMENDED.** This article enables the Nahant Board of Selectmen and the Town Administrator to enter into an agreement with other municipalities in the Commonwealth to either provide or to receive assistance in the event of an emergency health related situation. As the title implies, the purpose of entering into such an agreement is intended by the Massachusetts Department of Public Health to provide communities broader security in obtaining aid under emergency or extenuating circumstances that would otherwise not be available. The authorization of the Town to enter into an agreement with other municipalities is required by Town vote according to M.G.L. ch. 40 section 4A. Under the law, sufficient financial safeguards for participating municipalities are provided for in the agreements put into effect. In addition, there is no obligation for any

municipality to provide aid to a requesting community, to ensure that each community is able to maintain adequate resources.

**ARTICLE 23. RESCIND ARTICLES:** To see if the Town will vote to rescind the following unused borrowing authorizations; Article 15 of the April 27, 1996 Annual Town Meeting for Library Renovations in the amount of \$3,000, Article 14 of the April 29, 2000 Annual Town Meeting for MWRA Loan in the amount of \$879.00, Article 9 of the April 28, 2001 Annual Town Meeting for MWRA Loan in the amount of \$879.00 and Article 18 of the April 26, 2003 Annual Town Meeting for Johnson School Renovation in the amount of \$3,800,000, or take any other action relative thereto.

**RECOMMENDED.** The Advisory and Finance Committee recommends passage of this Article which will rescind the following unused borrowing authorizations : Article 15 of the April 27, 1996 Annual Town Meeting for Library Renovations in the amount of \$3,000, Article 14 of the April 29, 2000 Annual Town Meeting for MWRA Loan in the amount of \$879.00, Article 9 of the April 28, 2001 Annual Town Meeting for MWRA Loan in the amount of \$879.00 and Article 18 of the April 26, 2003 Annual Town Meeting for Johnson School Renovation in the amount of \$3,800,000. These Articles were passed at previous Town Meetings. All of these Articles involved borrowing. The Town was given a spending limit to complete these projects. They are completed or deemed unnecessary. This is a book keeping clearing matter, which would take these authorized borrowings off the Authorized and Unused Borrowings Account. Voting to close borrowing (rescind) will free up the Town's bond limit and bond rating. (Note: this does not involve actual real dollars, but the ability to close borrowing within these Articles only).

**Advisory and Finance Committee  
Recommended Budget  
For  
Fiscal Year 2007**

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06
<b>General Government</b>					
<u>Moderator</u>					
1	0	0	60	60	0%
<u>Selectmen</u>					
2	2	2	3	3	0%
3	2,609	2,810	45,350	45,725	1%
4	2,000	2,500			
5	28,464	32,116			
<u>Town Administrator</u>					
6	144,820	157,671	163,426	172,618	6%
7	8,000	8,000	8,000	8,400	5%
8	1,600	2,000	2,000	2,500	25%
9	500	0	500	500	0%
10	500	500	500	500	0%
11	3,210	3,317	4,220	4,425	5%
12	2,594	2,020	3,000	3,100	3%
<u>Finance Committee</u>					
13	8,698	11,509	9,000	9,000	0%
<u>Town Accountant</u>					
14	63,366	65,660	67,700	72,095	6%
15	18,449	11,058	3,200	4,405	38%
<u>Assessors</u>					
16					
17	80,582	92,247	87,273	111,673	28%
<u>Treasurer/Collector</u>					
18	92,629	96,502	99,417	103,478	4%
19	25,829	23,225	28,025	28,727	3%
<u>Town Counsel</u>					
20	32,000	33,000	34,000	34,000	0%
<u>Town Hall</u>					
21					
22	33,125	35,276	44,600	46,700	5%
23	0	0	10,000	40,000	300%
<u>Data Processing</u>					
24	41,619	54,666	57,250	73,600	29%
<u>Town Clerk</u>					
25	1,500	0	1,500	1,500	0%
26	2,449	5,993	5,850	6,200	6%
<u>Election/Registration</u>					
27	1,500	500	1,500	1,500	0%
28	3,471	6,065	4,500	6,700	49%
<u>Conservation Commission</u>					
29	0	0	500	500	0%
<u>Planning Board</u>					
30			1,500	1,500	0%
31	988	1,350	1,000	1,000	0%
<u>Zoning/Board of Appeals</u>					
32	1,416	1,857	2,050	2,650	29%
<b>Total General Government</b>					
	<b>601,920</b>	<b>649,844</b>	<b>685,924</b>	<b>783,059</b>	<b>14%</b>

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06	
<b>Public Safety</b>						
<u>Police Department</u>						
33	Administrative Salaries/Wages	91,726	104,996	108,606	116,406	7%
34	Police Salaries/Wages	673,298	706,204	728,748	786,364	8%
35	General Expenses	85,630	88,341	102,197	116,151	14%
36	Capital Outlay	0	0	0	24,400	100%
37	Public Safety - Debt Service	0	0	0	0	
38	<b>Total Police Department</b>	<b>850,654</b>	<b>899,541</b>	<b>939,551</b>	<b>1,043,321</b>	<b>11%</b>
<u>Fire Department</u>						
39	Fire Salaries/Wages	517,974	536,621	549,488	585,386	7%
40	Fire Chief					
41	General Expenses	41,436	49,999	66,405	70,443	6%
42	Capital Outlay	5,184	3,714	5,187	5,350	3%
43	<b>Total Fire Department</b>	<b>564,594</b>	<b>590,334</b>	<b>621,080</b>	<b>661,179</b>	<b>6%</b>
	<b>Total Police and Fire</b>	<b>1,415,248</b>	<b>1,489,875</b>	<b>1,560,631</b>	<b>1,704,500</b>	<b>9%</b>
<b>Other Public Safety</b>						
<u>Inspectional Services Department</u>						
44	Part-Time Assistant for all Inspectors	0	0	12,000	12,000	0%
<u>Building Inspection</u>						
45	Salary	8,500	8,500	8,500	9,000	6%
46	Assistant	4,000	4,000	4,000	4,500	13%
47	General Expenses	939	846	1,952	2,440	25%
<u>Plumbing/Gas Inspection</u>						
48	Salary	2,500	2,500	2,500	3,000	20%
49	Assistant	1,500	1,500	1,500	1,800	20%
50	General Expenses	0	0	250	250	0%
<u>Wiring Inspection</u>						
51	Salary	2,500	2,500	3,000	3,000	0%
52	Assistant	1,500	1,500	1,500	1,800	20%
53	General Expenses	250	0	500	650	30%
<u>Civil Defense</u>						
54	General Expenses	0	811	500	500	0%
<u>Animal Control</u>						
55	Salaries/Wages	10,500	7,500	7,500	9,500	27%
56	Purchase of Services	107	758	1,000	1,720	72%
57	General Expenses	1,712	1,162	1,716	2,000	17%
<u>Parking Clerk</u>						
58	General Expenses	4,085	4,885	5,120	5,250	3%
<u>Harbormaster</u>						
59	Salary	1,000	1,000	1,000	1,100	10%
60	Assistant	250	1,440	1,476	1,513	3%
61	General Expenses	2,280	2,736	2,843	2,983	5%
<u>Wharfinger</u>						
62	Salary	1,000	1,000	1,000	1,100	10%
63	Assistant	250	250	250	300	20%
64	General Expenses	1,146	1,120	1,500	1,500	0%
65	Capital Outlay-Railing	0	0	15,000	0	-100%
<u>Ocean Rescue</u>						
66	Training Wages	5,252	5,252	7,055	7,270	3%
67	General Expenses	2,290	2,632	3,047	3,140	3%
	<b>Total Other Public Safety</b>	<b>51,561</b>	<b>51,892</b>	<b>84,709</b>	<b>76,316</b>	<b>-10%</b>
	<b>Total Public Safety</b>	<b>1,466,809</b>	<b>1,541,767</b>	<b>1,645,340</b>	<b>1,780,816</b>	<b>8%</b>

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #		FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06
<b>Education System</b>						
School Department						
68	Tuition - SPED	247,562	167,707	108,978	108,978	0%
69	Tuition - Swampscott	1,053,312	1,026,180	1,191,532	1,373,625	15%
70	Johnson School Budget	1,592,033	1,680,373	1,628,137	1,499,158	-8%
71	Total School Appropriation	<u>2,892,907</u>	<u>2,874,260</u>	<u>2,928,647</u>	<u>2,981,761</u>	2%
Transportation						
72	Transportation/Regular	107,730	113,130	118,530	118,530	0%
73	Transportation/SPED	82,925	49,420	16,300	16,300	0%
74	Total Transportation	<u>190,655</u>	<u>162,550</u>	<u>134,830</u>	<u>134,830</u>	0%
75	School - Debt Service	3,015	2,157	5,202	109,410	2003%
Assessments						
76	Essex Agricultural	18,450	18,971	0	0	
77	Charter School and SPED Assessment	12,339	0	0	0	
78	North Shore Regional Voc.	78,797	68,536	78,560	82,488	5%
79	Total Assessments	<u>109,586</u>	<u>87,507</u>	<u>78,560</u>	<u>82,488</u>	5%
<b>Total Education System</b>		<b>3,196,163</b>	<b>3,126,474</b>	<b>3,147,239</b>	<b>3,308,489</b>	<b>5%</b>

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06
<b>Public Works Department</b>					
<u>Public Works Operations</u>					
80	4,055	4,444	4,608	4,849	5%
81	1,200	1,035	1,325	1,365	3%
	5,255	5,479	5,933	6,214	5%
<u>Highways/Streets/Parks/Beaches</u>					
82	97,535	113,473	118,409	123,167	4%
83	98,722	95,863	99,552	112,320	13%
84	0	0	18,000	75,000	317%
85	196,257	209,336	235,961	310,487	32%
86	41,579	102,603	20,000	20,000	0%
87	322,345	316,140	337,062	351,473	4%
<u>Sewer Division</u>					
88	196,395	171,016	181,407	0	-100%
89	157,541	97,961	139,298	0	-100%
90	87,237	106,201	164,000	0	-100%
91	96,600	53,477	60,000	0	-100%
92	148,679	127,595	126,489	0	-100%
93	686,452	556,250	671,194	0	-100%
<u>Water Division</u>					
94	117,708	111,422	121,275	0	-100%
95	51,375	42,914	58,962	0	-100%
96	220,743	246,351	300,418	0	-100%
97	77,349	46,710	50,000	0	-100%
98	281,153	284,348	260,592	0	-100%
99	748,328	731,745	791,247	0	-100%
<u>Beaches &amp; Parks</u>					
100	21,479	33,145	38,350	40,974	7%
101	12,215	12,454	14,826	15,270	3%
102	0	0	17,000	0	-100%
103	33,694	45,599	70,176	56,244	-20%
<u>Cemetery</u>					
104	7,850	8,146	8,963	9,260	3%
105	6,023	5,710	6,476	6,880	6%
106	13,873	13,856	15,439	16,140	5%
<u>Overhead Operations</u>					
107	6,071	6,417	6,581	7,270	10%
108	6,600	6,600	6,600	6,600	0%
109	0	0	2,654	35,135	1224%
110	0	0	0	0	
111	12,671	13,017	15,835	49,005	209%
<b>Total Public Works Department</b>					
	2,060,454	1,994,025	2,162,847	809,563	-63%

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06
<b>Culture/Recreation</b>					
<u>Library</u>					
112	143,261	144,987	152,913	163,315	7%
113					
<u>Recreation -General</u>					
114	3,500	3,000	3,000	3,000	0%
115	0	0	0	0	
<u>Recreation-Sailing</u>					
116	2,000	3,500	3,500	3,500	0%
117	0	0	0	0	
<u>Council on Aging</u>					
118	15,585	19,787	20,079	21,575	7%
119	10,188	9,532	9,520	9,720	2%
120	0	500	500	500	0%
<u>Veteran's Agent</u>					
121	700	700	700	700	0%
122	0	0	100	100	0%
<u>Historical Commission</u>					
123	0	0	300	300	0%
<u>Memorial Day Committee</u>					
124	5,000	4,959	5,150	5,305	3%
<u>Fourth of July Committee</u>					
125	0				
125	1,000	1,500	2,000	2,000	0%
<u>Beautification Committee</u>					
126	2,050	2,000	2,000	2,000	0%
<u>Personnel Committee</u>					
127	0	0	0	0	0%
<u>Military Housing</u>					
128	0	0	0	50,000	100%
<b>Total Culture/Recreation</b>					
	<b>183,284</b>	<b>190,465</b>	<b>199,762</b>	<b>262,015</b>	<b>31%</b>

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06	
<b>General Debt Service</b>						
129	Actual Debt Service	157,402	152,294	175,668	236,463	35%
130	Military Housing Debt Service			73,646	100%	
<b>Total Debt Service</b>		<b>157,402</b>	<b>152,294</b>	<b>175,668</b>	<b>310,109</b>	<b>77%</b>
<b>Total Operation Cost</b>		<b>7,666,032</b>	<b>7,654,869</b>	<b>8,016,780</b>	<b>7,254,051</b>	<b>-10%</b>
<b>Intergovernmental</b>						
Cherry Sheet						
131	State Assessments	117,887	103,803	91,415	101,199	11%
132	County Assessments	0	0	0	0	0%
133	Essex Agriculture Assessments*	0	0	0	0	0%
* See School Section						
<b>Total Intergovernmental</b>		<b>117,887</b>	<b>103,803</b>	<b>91,415</b>	<b>101,199</b>	<b>11%</b>
<b>Other Expenses</b>						
134	Pension/Annuity Expenses	59,170	12,564	25,000	25,000	0%
135	Essex County Retirement Expenses	263,062	268,755	302,506	325,000	7%
136	Unemployment Compensation	1,482	5,159	24,000	24,000	0%
137	Health Insurance	396,032	438,791	516,540	600,000	16%
138	Life Insurance	1,453	1,468	2,400	2,400	0%
139	Medicare Expenses	41,756	45,000	46,000	50,000	9%
140	Insurance Committee Expenses	177,323	184,392	210,452	212,105	1%
141	Retirement Account				15,000	100%
<b>Total Other Expenses</b>		<b>940,278</b>	<b>956,129</b>	<b>1,126,898</b>	<b>1,253,505</b>	<b>11%</b>
<b>Total Before Reserve Fund and Articles</b>		<b>8,724,197</b>	<b>8,714,801</b>	<b>9,235,093</b>	<b>8,608,755</b>	<b>-7%</b>
142	Reserve Funds Appropriation	0	0	75,000	75,000	0%
<b>Total General Funds</b>		<b>8,724,197</b>	<b>8,714,801</b>	<b>9,310,093</b>	<b>8,683,755</b>	<b>-7%</b>

**Town of Nahant  
Article 13 - Omnibus Budget  
Appropriations**

Line #	FY04 Actual Expenditure	FY05 Actual Expenditure	FY06 Budgeted Budget	FY07 Recommended Budget	% Change from FY06	
<b>Interfund Transfers-Out</b>						
143	Debt Paydown-Police Cruiser	15,000				
144	Debt Paydown-Sewer Stations	39,000				
145	Debt Paydown-Sewer Station	14,300				
146	Debt Paydown-Water/Sewer Lines	90,700				
147	Debt Paydown-Town Hall Reno	14,000				
148	Debt Paydown-Library Reno	10,000				
149	Debt Paydown-Police Station Reno	12,000				
150	Veteran's Memorial	5,000				
151	Town Hall Handicap & Repairs	15,000				
152	Kelley Green's Golf Course	15,000				
153	Library Roof & Plaster Repairs	15,000				
154	Public Right of Ways-Map & Preserve	10,000				
155	Short Beach Walking Trail	10,000				
156	American Legion	1,500				
157	Stabilization Fund from Overlay	5,000				
158	Debt Paydown-Fire Apparatus	10,000				
159	Debt Paydown-Roads	20,000				
160	Debt Paydown-Fire Apparatus		12,500			
161	Debt Paydown-Roads		20,000			
162	Debt Paydown-Police Cruiser		36,000			
163	Debt Paydown-Sewer Stations		18,000			
164	Debt Paydown-Water/Sewer Lines		30,000			
165	Debt Paydown-Town Hall Reno		16,000			
166	Debt Paydown-Library Reno		10,000			
167	Debt Paydown-Police Station Reno		13,000			
168	Debt Paydown-Ambulance		25,000			
169	Debt Paydown-School Telephone		6,500			
170	Retirement Fund		35,000			
171	Debt Paydown-Fire Truck		14,000			
172	Computers-Reserve Fund Transfer		2,040			
173	Town Hall Boilers-Reserve Fund Transfer		20,000			
174	Debt Paydown Kelley Green's Golf Course			18,300		
175	Debt Paydown-Sewer Stations			41,900		
176	Debt Paydown-Sewer Station			14,640		
177	Debt Paydown-Water/Sewer Lines			22,970		
178	Debt Paydown-Hydrants and Valves			35,000		
179	Debt Paydown-Roads			43,650		
180	Debt Paydown-School Telephone			5,800		
181	Debt Paydown-Fire Truck			23,600		
182	Debt Paydown-Ambulance			28,900		
183	Debt Paydown-Dump Truck			12,250		
184	Debt Paydown-Street Sweeper			30,600		
185	Debt Paydown-Police Cruiser			23,000		
186	Debt Paydown-Computers			\$18,350		
<b>Total Interfund Transfers Out</b>		<b>301,500</b>	<b>258,040</b>	<b>318,960</b>	<b>0</b>	<b>-100%</b>
<b>TOTAL APPROPRIATIONS</b>		<b>9,025,697</b>	<b>8,972,841</b>	<b>9,629,053</b>	<b>8,683,755</b>	<b>-10%</b>

Estimated FY07 Revenue	8,364,503
Funded from Overlay Surplus	60,833
Funded from Free Cash	258,419
<b>Total Surplus or (Shortage)</b>	<b>0</b>

**Town of Nahant  
Fiscal Year 2007 Projected Revenues**

LINE #	<u>GENERAL FUNDS</u>	FY04 ACTUAL REVENUES	FY05 ACTUAL REVENUES	FY06 BUDGETED REVENUES	FY06 ESTIMATED REVENUES	% Change From FY06
1	Personal Property Taxes	35,224	94,362	89,393	89,400	0%
2	Personal Property Tax Refund	(48)	0	(500)	(500)	0%
3	Real Estate Taxes	5,281,223	5,433,672	5,549,073	5,938,883	7%
4	Real Estate Tax Refund	<u>(13,384)</u>	<u>(4,366)</u>	<u>(5,000)</u>	<u>(20,000)</u>	300%
5	<i>Maximum Levy Limit</i>	5,303,015	5,523,668	5,632,966	6,007,783	7%
6	Overlay Reserve	0	0	0	(130,000)	-100%
7	Utility Liens Redeemed	21,180	15,488	0	0	0%
8	Tax Title Collected	8,666	2,849	0	0	0%
9	R/E Deferrals	0	0	0	0	0%
10	Motor Vehicle Excises	471,316	486,724	486,000	500,580	3%
11	Motor Vehicle Excise Refund	(8,557)	(5,632)	(6,000)	(6,180)	3%
12	Boat Excise Taxes	5,433	6,188	6,185	6,371	3%
13	Boat Excise Refund	(211)	(85)	(85)	(88)	4%
14	Interest on Taxes/Excises	19,986	20,234	20,030	20,631	3%
15	Penalty - Demand Payments	4,031	4,528	4,470	4,604	3%
16	Payment In Lieu of Taxes	4,567	2,063	2,000	2,060	3%
17	Water Usage Charges	747,527	737,678	849,000	0	-100%
18	Sewer Usage Charges	758,508	659,643	778,138	0	-100%
19	Rubbish/Recycling Fees	319,383	325,947	337,062	351,473	4%
20	Ambulance Fees	45,836	57,928	57,925	59,663	3%
21	Other Charges For Services	7,398	6,151	6,150	6,335	3%
22	Fees	37,681	36,442	36,000	37,080	3%
23	Cemetery Fees	3,900	2,050	2,050	2,112	3%
24	Rentals	171,721	127,077	127,000	130,810	3%
25	Military Housing Rentals	0	0	0	123,646	100%
26	Alcoholic Beverage Licenses	8,100	8,100	8,100	8,100	0%
27	Other Licenses	7,175	7,335	7,310	7,529	3%
28	Permits	62,411	76,456	76,440	78,733	3%
29	Resident Stickers	2,870	1,605	1,600	1,648	3%

**Town of Nahant  
Fiscal Year 2007 Projected Revenues**

LINE #	GENERAL FUNDS	FY04 ACTUAL REVENUES	FY05 ACTUAL REVENUES	FY06 BUDGETED REVENUES	FY06 ESTIMATED REVENUES	% Change From FY06
30	Federal Revenue - COPS	0	0	0	0	0%
31	Federal Revenue - Thru State	0	0	0	0	0%
32	State Reimbursement - Taxes	7,530	9,036	9,036	15,068	67%
33	State Education Dist/Reimb	365,679	364,640	384,990	390,199	1%
34	State General Dist/Reimb	416,901	416,949	447,381	492,034	10%
35	State Other Revenues	0	0	0	0	0%
36	Fines & Forfeits	69,230	65,784	65,500	67,465	3%
37	Sale of Inventory	5,086	6,025	6,000	6,180	3%
38	Earnings on Investments	15,853	27,603	27,600	28,427	3%
39	Other Miscellaneous Revenue	14,768	67,105	0	0	0%
40	Interfund Transfer In	0	0	0	152,240	100%
<b>41</b>	<b>TOTAL GENERAL FUNDS</b>	<b>8,896,983</b>	<b>9,059,579</b>	<b>9,372,848</b>	<b>8,364,503</b>	<b>-10.76%</b>

Estimated Appropriations	8,683,755
Overlay Surplus-Omnibus	(60,833)
Free Cash-Capital	(139,400)
Free Cash-Retirement Account	(15,000)
Free Cash-Omnibus School	(104,019)
<b>Variance</b>	<b>0</b>

**AVAILABLE SOURCES - GENERAL FUND (12/31/05)**

			Available
Estimated Overlay Surplus	65,854	(60,833)	5,021.00
Free Cash, certified FY05	260,352	(258,419)	1,933.00
	0	0	0.00
<b>TOTAL ESTIMATED</b>	<b>326,206</b>	<b>(319,252)</b>	<b>6,954</b>

REVOLVING FUNDS	BEGINNING BALANCE	FY05 REVENUES	FY05 EXPENSES	06/30/05 Balance
Police Details	5,833.00	157,763.00	160,944.00	2,652.00
Hunting & Fishing Licenses	0.00	255.75	255.75	0.00
Gun Permits	0.00	2,025.00	2,025.00	0.00
Warrant Fees	145.00	4,235.00	3,605.00	775.00
Cemetery Revolving Fund	0.00	10,150.00	10,150.00	0.00
School Student Activity Revolving	3,083.85	766.11	1,355.51	2,494.45
School Student Activity Principal	676.55	2,534.04	1,912.46	1,298.13
School Lunch	0.00	39,622.40	37,398.44	2,223.96
School Extended Day Care	2,546.41	74,984.37	67,630.70	9,900.08
Before School Program	0.00	3,112.00	3,083.36	28.64
150th Anniversary	15,270.09	20.69	3,196.81	12,093.97
Recreation Sailing Revolving Fur	8,721.23	13,894.35	18,838.31	3,777.27
Recreation Revolving Funds	33,498.02	27,929.25	47,691.58	13,735.69
Sailing (town appropriations)	0.00	3,500.00	3,500.00	0.00
Recreation (town appropriations)	0.00	3,000.00	3,000.00	0.00
<b>TOTAL</b>	<b>69,774.15</b>	<b>343,791.96</b>	<b>364,586.92</b>	<b>48,979.19</b>

# APPENDIX 1

## GENERAL DESCRIPTION OF APPENDIX ITEMS

## **Appendix 1**

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

**ONE TIME REVENUE/EXPENSES/ SOURCES AND USES/:** This list shows what money is available for various projects, where it came from, and what we recommended spending it on. (2)

**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. (3)

**SCHOOL DEPARTMENT PRELIMINARY 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. (4)

**SCHOOL DEPARTMENT FIVE YEAR PLAN:** This is the School Department's five year budget estimate for the next five fiscal years. (5)

**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. (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)

**RESERVE FUND TRANSFERS MADE:** This page shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY06. (8)

**TOWN OF NAHANT PAVEMENT MANAGEMENT REPORT:** This report is the Town Administrators summary of the proposed Paving Plan for the Town. (9)

**ESTIMATED BORROWINGS COSTS \$300,000:** This page shows the tax effects of the proposed borrowing on the Lowlands Pump Station (10)

**ESTIMATED BORROWINGS \$450,000:** This page shows the tax effects of the proposed borrowing for the Nahant Life Saving Station (Community Preservation Act). Please refer to sub Article "A", under the Community Preservation Act Article 9 for specific details. (11)

**COMMUNITY PRESERVATION ACT OVERVIEW AND TAX IMPACT SHEET:** This is presented for information purposes to the taxpayers. (12)

**REPORT OF THE COMMUNITY PRESERVATION COMMITTEE:** 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 is the Committee's full report to the voters. (13)

**MILITARY HOUSING REPORT:** This report is the Town Administrator's update relative to the present status of the Military Housing. (14)

**REPORT OF 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 since the Special Town Meeting of February 10, 2006. (15)

**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. (16)

## APPENDIX 2

### ONE TIME REVENUE/EXPENSES/ SOURCES AND USES

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

**Current Available Sources**

Available Article Transfers	40,000
Available Free Cash	260,352
Overlay Surplus	65,854
<b>Total Available Sources</b>	<b>366,206</b>

**Uses of Sources**

FY 06 Transfers (Art 4 ATM 4/06)	0
FY06 Snow and Ice (Art 5 ATM 4/06)	40,000
Paving (Art 13 ATM 4/06) - Omnibus Article	75,000
Town Hall (Art 13 ATM 4/06) - Omnibus Article	10,000
Police Cruiser (Art 13 ATM 4/06) - Omnibus Article	24,400
Retirement Account (Art 13 ATM 4/06) - Omnibus Article	15,000
Town Hall Walkway (Art 13 ATM 4/06) - Omnibus Article	30,000
North Shore Voc. Budget (Art 13 ATM 4/06) - Omnibus Article	42,833
School Textbooks Budget (Art 13 ATM 4/06) - Omnibus Article	18,000
School Budget (Art 13 ATM 4/06) - Omnibus Article	104,019
<b>Total Uses of Sources</b>	<b>359,252</b>
<b>Balance Remaining</b>	<b>6,954</b>

## APPENDIX 3

# 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 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
Operating Budgets	8,673,997	9,265,512	9,659,179	9,835,271	9,947,074
Revenue Projections	8,364,503	8,902,978	9,305,061	9,510,214	9,720,922
Use of Available Funds (Overlay&Free Cash)	309,494	0	0	0	0
Capital Reserve (Shortage)	0	(362,534)	(354,118)	(325,057)	(226,152)

**Capital Budgets Vs Capital Revenue Projections**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
Capital Budgets	214,400	585,000	335,000	275,000	220,000
Less: Capital through General Fund	(139,400)	0	0	0	0
Cost of Capital Budgets	75,000	585,000	335,000	275,000	220,000
Revenue Projections/Grants/Loans	75,000	75,000	75,000	75,000	75,000
Estimated Capital Reserve (See Above)	0	0	0	0	0
Other Sources (Borrowing)	0	0	0	0	0
Surplus/(Shortage)	0	(510,000)	(260,000)	(200,000)	(145,000)
Total Operating and Capital Shortage	0	(872,534)	(614,118)	(525,057)	(371,152)

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 2011.

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**

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

**General Funds**

	<b>FY 07 Revenue Budget</b>	<b>FY 08 Revenue Budget</b>	<b>FY 09 Revenue Budget</b>	<b>FY 10 Revenue Budget</b>	<b>FY 11 Revenue Budget</b>
Personal Property Taxes	89,400	91,635	93,926	96,274	98,681
Personal Property Tax Refunds	(500)	(513)	(525)	(538)	(551)
Real Estate Taxes	5,830,374	5,981,259	6,135,915	6,294,437	6,456,922
Real Estate Tax Refunds	(20,000)	(20,500)	(21,013)	(21,538)	(22,076)
School Override	103,509	430,458	615,728	598,648	581,567
New Growth	5,000	5,000	5,000	5,000	5,000
Levy Limit	6,007,783	6,487,339	6,829,031	6,972,283	7,119,543
Overlay Reserve	(130,000)	(133,250)	(136,581)	(139,996)	(143,496)
<b>Property Revenue</b>	<b>5,877,783</b>	<b>6,354,089</b>	<b>6,692,450</b>	<b>6,832,287</b>	<b>6,976,047</b>
Motor Vehicle Excises	500,580	513,095	525,922	539,070	552,547
Motor Vehicle Excise Refund	(6,180)	(6,335)	(6,493)	(6,655)	(6,822)
Boat Excise Taxes	6,371	6,530	6,694	6,861	7,032
Boat Excise Refund	(88)	(90)	(92)	(95)	(97)
Interest on Taxes/Excises	20,631	21,147	21,675	22,217	22,773
Penalty - Demand Payments	4,604	4,719	4,837	4,958	5,082
Payment In Lieu of Taxes	2,060	2,112	2,164	2,218	2,274
Water Usage Charges	0	0	0	0	0
Sewer Usage Charges	0	0	0	0	0
Rubbish/Recycling Fees	351,473	360,260	369,266	378,498	387,960
Ambulance Fees	59,663	61,155	62,683	64,251	65,857
Other Charges For Services	6,335	6,493	6,656	6,822	6,993
Fees	37,080	38,007	38,957	39,931	40,929
Cemetery Fees	2,112	2,165	2,219	2,274	2,331
Rentals	130,810	134,080	137,432	140,868	144,390
Military Housing Rentals	123,646	126,737	129,906	133,153	136,482
Alcoholic Beverage Licenses	8,100	8,303	8,510	8,723	8,941
Other Licenses	7,529	7,717	7,910	8,108	8,311
Permits	78,733	80,701	82,719	84,787	86,907
Resident Stickers	1,648	1,689	1,731	1,775	1,819

**FIVE YEAR PLAN**

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

	<b>FY 07 Revenue Budget</b>	<b>FY 08 Revenue Budget</b>	<b>FY 09 Revenue Budget</b>	<b>FY 10 Revenue Budget</b>	<b>FY 11 Revenue Budget</b>
State Education Dist/Reimb					
Chapter 70	390,199	399,954	409,953	420,202	430,707
Charter Tuition Reimbursement	0	0	0	0	0
School Construction					
State Education Offsets					
State General Dist/Reimb					
Remediation Assistance					
Lottery	340,578	349,092	357,820	366,765	375,934
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	6,608	6,773	6,943	7,116	7,294
Elderly Tax Reimbursements	15,068	15,445	15,831	16,227	16,632
State Owned Land	751	770	789	809	829
Medicaid Reimburse	0	0	0	0	0
Police Career Incentive	18,704	19,172	19,651	20,142	20,646
Prior Year Over/Under Estimates	0	0	0	0	0
Public Library Ch. 78	3,609	3,699	3,792	3,886	3,984
Public Library Ch. 78 - Offset	(3,609)	(3,699)	(3,792)	(3,886)	(3,984)
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	67,465	69,152	70,880	72,652	74,469
Sale of Inventory	6,180	6,335	6,493	6,655	6,822
Earnings on Investments	28,428	29,139	29,867	30,614	31,379
Other Misc Revenue	0	0	0	0	0
Interfund Transfer-In (Enterprise)	152,240	156,046	159,947	163,946	168,044
<b>Total Revenues</b>	<b>8,364,504</b>	<b>8,902,978</b>	<b>9,305,061</b>	<b>9,510,214</b>	<b>9,720,922</b>

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

*Revised 3/30/2006*

<b>Town of Nahant PROJECTED APPROPRIATIONS Three % Increases</b>	<b>FY 07 Appropriation Budget</b>	<b>FY 08 Appropriation Budget</b>	<b>FY 09 Appropriation Budget</b>	<b>FY 10 Appropriation Budget</b>	<b>FY 11 Appropriation Budget</b>
<b>General Government</b>					
Moderator					
General Expenses	60	62	64	66	68
Selectmen					
Salaries/Wages	3	3	3	3	3
General Expenses	45,725	47,097	48,510	49,965	51,464
Town Administrator					
Salaries/Wages	172,618	177,797	183,130	188,624	194,283
Health Inspector	8,400	8,652	8,912	9,179	9,454
Public Health Nurse	2,500	2,575	2,652	2,732	2,814
Town Physician	500	515	530	546	563
ADA Coordinator	500	515	530	546	563
General Expenses	4,425	4,558	4,694	4,835	4,980
Capital Outlay	3,100	3,193	3,289	3,387	3,489
Finance Committee					
General Expenses	9,000	9,270	9,548	9,835	10,130
Town Accountant					
Salary	72,095	74,258	76,486	78,780	81,144
General Expenses	4,405	4,537	4,673	4,813	4,958
Assessors					
Salaries/Wages		0	0	0	0
General Expenses	111,673	115,023	118,474	122,028	125,689
Treasurer/Collector					
Salaries/Wages	103,478	106,582	109,780	113,073	116,465
General Expenses	28,727	29,589	30,476	31,391	32,332
Town Counsel					
Annual Fee	34,000	35,020	36,071	37,153	38,267
Town Hall					
Salaries/Wages					
General Expenses	46,700	48,101	49,544	51,030	52,561
Capital Outlay	40,000				
Data Processing					
General Expenses	73,600	75,808	78,082	80,425	82,837
Town Clerk					
Salaries/Wages	1,500	1,545	1,591	1,639	1,688
General Expenses	6,200	6,386	6,578	6,775	6,978
Election/Registration					
Salaries/Wages	1,500	1,545	1,591	1,639	1,688
General Expenses	6,700	6,901	7,108	7,321	7,541
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	2,650	2,730	2,811	2,896	2,983
<b>Total General Government</b>	<b>783,059</b>	<b>765,351</b>	<b>788,311</b>	<b>811,961</b>	<b>836,319</b>

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

Revised 3/30/2006

<b>Town of Nahant</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</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	116,406	119,898	123,495	127,200	131,016
Police Salaries/Wages	786,364	809,955	834,254	859,281	885,060
General Expenses	116,151	119,636	123,225	126,921	130,729
Capital Outlay	24,400	25,010	25,635	26,276	26,933
Public Safety - Debt Service	0	0	0	0	0
<i>Total Police Department</i>	<i>1,043,321</i>	<i>1,074,499</i>	<i>1,106,609</i>	<i>1,139,679</i>	<i>1,173,738</i>
Fire Department					
Fire Salaries/Wages	585,386	602,948	621,036	639,667	658,857
General Expenses	70,443	72,556	74,733	76,975	79,284
Capital Outlay	5,350	5,511	5,676	5,846	6,021
<i>Total Fire Department</i>	<i>661,179</i>	<i>681,014</i>	<i>701,445</i>	<i>722,488</i>	<i>744,163</i>
<i>Total Public Safety</i>	<i>1,704,500</i>	<i>1,755,513</i>	<i>1,808,053</i>	<i>1,862,167</i>	<i>1,917,900</i>
<b>Inspectional Services Department</b>					
Part Time Assistant for inspectors	13,500	13,905	14,322	14,752	15,194
Building Inspection					
Salaries/Wages	9,000	9,270	9,548	9,835	10,130
Assistant	4,500	4,635	4,774	4,917	5,065
General Expenses	2,440	2,513	2,589	2,666	2,746
Plumbing/Gas Inspection					
Salaries/Wages	3,000	3,090	3,183	3,278	3,377
Assistant	1,800	1,854	1,910	1,967	2,026
General Expenses	250	258	265	273	281
Wiring Inspection					
Salaries/Wages	3,000	3,090	3,183	3,278	3,377
Assistant	1,800	1,854	1,910	1,967	2,026
General Expenses	650	670	690	710	732
Civil Defense					
General Expenses	500	515	530	546	563
Animal Control					
Salary	9,500	9,785	10,079	10,381	10,692
General Expenses	3,720	3,832	3,947	4,065	4,187
Parking Clerk					
General Expenses	5,250	5,408	5,570	5,737	5,909
Harbormaster					
Salaries/Wages	1,100	1,133	1,167	1,202	1,238
Assistant	1,513	1,558	1,605	1,653	1,703
General Expenses	2,983	3,072	3,165	3,260	3,357
Wharfinger					
Salaries/Wages	1,100	1,133	1,167	1,202	1,238
Assistant	300	309	318	328	338
General Expenses	1,500	1,545	1,591	1,639	1,688
Capital Outlay	0	0	0	0	0
Ocean Rescue					
Training Wages	7,270	7,488	7,713	7,944	8,182
Professional Services	3,140	3,234	3,331	3,431	3,534
<i>Total Other Pub. Saf.</i>	<i>77,816</i>	<i>80,150</i>	<i>82,555</i>	<i>85,032</i>	<i>87,583</i>
<b>Total Public Safety</b>	<b>1,782,316</b>	<b>1,835,663</b>	<b>1,890,608</b>	<b>1,947,198</b>	<b>2,005,483</b>

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

*Revised 3/30/2006*

<b>Town of Nahant</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</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>	2,963,761	3,052,674	3,144,254	3,238,582	3,335,739
Transportation/Regular	124,457	128,191	132,036	135,998	140,077
Transportation/SPED	17,115	17,628	18,157	18,702	19,263
<i>Total Transportation</i>	141,572	145,819	150,194	154,700	159,341
School - Debt Service	109,410	436,058	619,529	598,648	582,917
School - Proposed Debt	0	0	0	0	0
North Shore Regional Voc.					
Assessment	82,488	84,963	87,512	90,137	92,841
<b>Total Education System</b>	<b>3,297,231</b>	<b>3,719,514</b>	<b>4,001,488</b>	<b>4,082,066</b>	<b>4,170,838</b>

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

Revised 3/30/2006

<b>Town of Nahant</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</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	4,849	4,994	5,144	5,299	5,458
General Expenses	1,365	1,406	1,448	1,492	1,536
<i>Subtotal DPW Administration</i>	<i>6,214</i>	<i>6,400</i>	<i>6,592</i>	<i>6,790</i>	<i>6,994</i>
Highways/Streets/Parks/Beaches					
Salaries/Wages	123,167	126,862	130,668	134,588	138,626
General Expenses	112,320	115,690	119,160	122,735	126,417
Capital - Paving	75,000	0	0	0	0
<i>Subtotal Highways/Streets/B/P</i>	<i>310,487</i>	<i>242,552</i>	<i>249,828</i>	<i>257,323</i>	<i>265,043</i>
Snow & Ice					
Snow & Ice Services	20,000	20,000	20,000	20,000	20,000
Waste Collection/Disposal	351,473	362,017	372,878	384,064	395,586
Sewer Division					
Salaries/Wages	0	0	0	0	0
General Expenses	0	0	0	0	0
Lynn Water & Sewer	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Sewer - Debt Service	0	0	0	0	0
<i>Subtotal Sewer</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Water Division					
Salaries/Wages	0	0	0	0	0
General Expenses	0	0	0	0	0
MWRA Assessment	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Water - Debt Service	0	0	0	0	0
<i>Subtotal Water</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Beaches & Parks					
Salaries/Wages	40,974	42,203	43,469	44,773	46,117
General Expenses	15,270	15,728	16,200	16,686	17,187
Capital Outlay	0	0	0	0	0
<i>Subtotal Beaches &amp; Parks</i>	<i>56,244</i>	<i>57,931</i>	<i>59,669</i>	<i>61,459</i>	<i>63,303</i>
Cemetery					
Salaries/Wages	9,260	9,538	9,824	10,119	10,422
General Expenses	6,880	7,086	7,299	7,518	7,744
<i>Subtotal Cemetery</i>	<i>16,140</i>	<i>16,624</i>	<i>17,123</i>	<i>17,637</i>	<i>18,166</i>
Overhead Operations					
Salaries/Wages	7,270	7,488	7,713	7,944	8,182
General Expenses	6,600	6,798	7,002	7,212	7,428
Capital Outlay	0	0	0	0	0
DPW - Debt Service	35,135	33,434	31,733	30,034	0
<i>Subtotal DPW Overhead</i>	<i>49,005</i>	<i>47,720</i>	<i>46,448</i>	<i>45,190</i>	<i>15,611</i>
<b>Total Public Works Dept</b>	<b>809,563</b>	<b>753,245</b>	<b>772,538</b>	<b>792,463</b>	<b>784,702</b>

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

*Revised 3/30/2006*

<b>Town of Nahant PROJECTED APPROPRIATIONS Three % Increases</b>	<b>FY 07 Appropriation Budget</b>	<b>FY 08 Appropriation Budget</b>	<b>FY 09 Appropriation Budget</b>	<b>FY 10 Appropriation Budget</b>	<b>FY 11 Appropriation Budget</b>
<b>Culture/Recreation</b>					
Council on Aging					
General Expenses	31,795	32,749	33,731	34,743	35,786
Capital Outlay					
Veteran's Agent					
Salaries/Wages	700	721	743	765	788
General Expenses	100	103	106	109	113
Library					
Salaries/Wages/Gen. Expns	163,315	168,214	173,261	178,459	183,812
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	
General Expenses	300	309	318	328	338
Memorial Day Committee					
General Expenses	5,305	5,464	5,628	5,797	5,971
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
Military Houses					
General Expenses	50,000	51,500	53,045	54,636	56,275
<b>Total Culture/Recreation</b>	<b>262,015</b>	<b>269,875</b>	<b>277,972</b>	<b>286,311</b>	<b>294,900</b>
<b>General Debt Service</b>					
Debt Service	310,109	451,519	416,056	359,950	255,100
<b>Total Debt Service</b>	<b>310,109</b>	<b>451,519</b>	<b>416,056</b>	<b>359,950</b>	<b>255,100</b>
<b>Total Operation Cost</b>	<b>7,244,293</b>	<b>7,795,167</b>	<b>8,146,974</b>	<b>8,279,949</b>	<b>8,347,342</b>

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

Revised 3/30/2006

<b>Town of Nahant PROJECTED APPROPRIATIONS Three % Increases</b>	<b>FY 07 Appropriation Budget</b>	<b>FY 08 Appropriation Budget</b>	<b>FY 09 Appropriation Budget</b>	<b>FY 10 Appropriation Budget</b>	<b>FY 11 Appropriation Budget</b>
<b>Intergovernmental</b>					
Cherry Sheet					
State Assessments	101,199	104,235	107,362	110,583	113,900
County Assessments	0	0	0	0	0
Essex Agriculture Assessment	0	0	0	0	0
<i>Total Intergovernmental</i>	<i>101,199</i>	<i>104,235</i>	<i>107,362</i>	<i>110,583</i>	<i>113,900</i>
<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	600,000	618,000	636,540	655,636	675,305
Medicare Taxes					
Expenses	50,000	51,500	53,045	54,636	56,275
Essex County Retirement					
Expenses	325,000	334,750	344,793	355,136	365,790
Pension/Annuity					
Expenses	25,000	25,750	26,523	27,318	28,138
Insurance Committee					
General Expenses	212,105	218,468	225,022	231,773	238,726
Retirement Account					
General Expenses	15,000	15,450	15,914	16,391	16,883
<i>Total Miscellaneous</i>	<i>1,253,505</i>	<i>1,291,110</i>	<i>1,329,843</i>	<i>1,369,739</i>	<i>1,410,831</i>
<b>Total Before Reserve Fund &amp; Article</b>	<b>8,598,997</b>	<b>9,190,512</b>	<b>9,584,179</b>	<b>9,760,271</b>	<b>9,872,074</b>
Reserve Funds					
Base Appropriation	75,000	75,000	75,000	75,000	75,000
<i>Total Reserve Fund</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>
<b>Total General Funds</b>	<b>8,673,997</b>	<b>9,265,512</b>	<b>9,659,179</b>	<b>9,835,271</b>	<b>9,947,074</b>
<b>Interfund Transfers-Out</b>					
<b>Subtotal Appropriations</b>	<b>8,673,997</b>	<b>9,265,512</b>	<b>9,659,179</b>	<b>9,835,271</b>	<b>9,947,074</b>
<b>Debt</b>	<b>454,654</b>	<b>921,011</b>	<b>1,067,318</b>	<b>988,632</b>	<b>838,017</b>
<b>Debt as % of Budget</b>	<b>5.24%</b>	<b>9.94%</b>	<b>11.05%</b>	<b>10.05%</b>	<b>8.42%</b>

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

*Revised 3/30/2006*

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

<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>
<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>

**PROJECTED CAPITAL  
IMPROVEMENTS**

**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		30,000			
<i>Sub Total</i>	<i>0</i>	<i>40,000</i>	<i>10,000</i>	<i>10,000</i>	<i>0</i>

**Vehicles/Equipment**

F-800 Dump Truck					
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					
Toro Mower (Cemetery)		10,000			
Jacobsen Mower		20,000			
John Deere					
Street Sweeper					
Police Cruiser	24,400	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>	<i>24,400</i>	<i>245,000</i>	<i>110,000</i>	<i>80,000</i>	<i>35,000</i>

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

Revised 3/30/2006

<b>Town of Nahant</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</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	0				
<i>Sub Total</i>	<i>0</i>	<i>10,000</i>	<i>10,000</i>	<i>0</i>	<i>0</i>
<b>Paving</b>					
All Roads Chapter 90	75,000	75,000	75,000	75,000	75,000
Non-Chapter 90	75,000	100,000	100,000	100,000	100,000
<i>Sub Total</i>	<i>150,000</i>	<i>175,000</i>	<i>175,000</i>	<i>175,000</i>	<i>175,000</i>
<b>Town Hall Renovation</b>					
General Renovation	40,000	25,000	10,000	10,000	10,000
<i>Sub Total</i>	<i>40,000</i>	<i>25,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
<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>
<b>Other Town Buildings</b>					
Kelley Green's Building	0				
School Building Renovations	0				
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>0</i>	<i>80,000</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Total Capital Improvement</b>	<b>214,400</b>	<b>585,000</b>	<b>335,000</b>	<b>275,000</b>	<b>220,000</b>
<b>Less: Estimated Reserve</b>	0	0	0	0	0
<b>Less: Capital thru Grants/Loans</b>	0	0	0	0	0
<b>Less: Capital thru Chapter 90</b>	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
<b>Less: Capital thru General Fund</b>	(139,400)	0	0	0	0
<b>Less: Borrowing</b>	0				
<b>Less: Capital using Other Sources</b>					
<b>Total Other Sources</b>	<b>(214,400)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>Total Capital Plan Surplus/Shortage</b>	<b>0</b>	<b>(510,000)</b>	<b>(260,000)</b>	<b>(200,000)</b>	<b>(145,000)</b>
<b>Total 5 Year Plan</b>	<b>8,888,397</b>	<b>9,850,512</b>	<b>9,994,179</b>	<b>10,110,271</b>	<b>10,167,074</b>

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

Revised 3/30/2006

<b>Town of Nahant</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
<b>PROJECTED APPROPRIATIONS</b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>Appropriation</b>
<i>Three % Increases</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
<b>Water/Sewer Enterprise Fund</b>					
<b>Sewer Division</b>					
Salaries/Wages	188,465	194,119	199,943	205,941	212,119
General Expenses	136,811	140,915	145,143	149,497	153,982
Lynn Water & Sewer	197,500	203,425	209,528	215,814	222,288
Capital Outlay	60,000	60,000	60,000	60,000	60,000
Sewer - Debt Service	179,970	173,936	158,192	158,966	135,921
Indirect Costs	103,848	106,963	110,172	113,478	116,882
<i>Subtotal Sewer</i>	<i>866,594</i>	<i>879,359</i>	<i>882,977</i>	<i>903,695</i>	<i>901,192</i>
<b>Water Division</b>					
Salaries/Wages	125,485	129,250	133,127	137,121	141,234
General Expenses	62,824	64,709	66,650	68,649	70,709
MWRA Assessment	323,014	332,704	342,686	352,966	363,555
Capital Outlay	50,000	50,000	50,000	50,000	50,000
Water - Debt Service	303,908	287,370	183,325	128,861	122,604
Indirect Costs	80,967	83,396	85,898	88,475	91,129
<i>Subtotal Water</i>	<i>946,198</i>	<i>947,429</i>	<i>861,685</i>	<i>826,072</i>	<i>839,232</i>

**PROJECTED CAPITAL  
IMPROVEMENTS**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
<b>Water</b>					
Gate Valves		15,000	15,000	15,000	15,000
Hydrants		20,000	20,000	20,000	20,000
New House Services					
Distribution Lines		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>	<i>50,000</i>	<i>219,000</i>	<i>219,000</i>	<i>219,000</i>	<i>219,000</i>
<b>Sewer</b>					
Pump Stations (Air Stations)			25,000		
Pump Stations (Air Stations) Maolis Road					
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>	<i>60,000</i>	<i>285,000</i>	<i>85,000</i>	<i>60,000</i>	<i>60,000</i>

## **APPENDIX 4**

# **SCHOOL DEPARTMENT BUDGET**

**Nahant School District**

**FY 07 BUDGET**

**February 28, 2006**

**FY '03-FY '07 SCHOOL and DISTRICT BUDGET**

Acct. #	FY '03 ACTUAL	FY '04 ACTUAL	FY '05 ACTUAL	FY '06 BUDGET	FY '07 Request	
2200	Principal's Office Salaries	86,970	99,894	99,773	\$86,300	\$88,889
	Principal's Office Exp.	2,115	2,021	2,134	\$2,125	\$2,125
	Asst. Principal Stipend	1,100	1,100	1,150	\$1,200	\$5,500
	Scheduler Stipend	0	0	0	\$0	\$0
	Attendance Officer	0	0	180	\$180	\$180
3200	Health Salaries	24,444	34,142	39,083	\$38,446	\$39,702
	Health Exp.	1,022	1,030	1,030	\$1,030	\$1,030
2300	Teaching					
	Substitute Salaries	7,135	6,835	7,490	\$7,450	7,450
	Teachers' Salaries-Reg. Ed	797,287	774,817	803,013	\$799,768	657,665
	Teachers' Salaries-SPED	41,370	50,598	43,906	\$77,652	\$79,982
	Aides-SPED Salaries	0	3,000	8,253	\$30,242	\$31,249
	Summer Program-SPED Salaries	0	0	2,700	\$0	\$0
	Aides-Reg. Ed Salaries	23,502	22,628	16,128	\$3,000	\$15,000
	Teacher Longevity-Salaries	18,825	15,175	16,225	\$19,325	\$20,750
	Foreign Language	0	0	15,000	\$15,000	\$0
	Materials & Supplies-Reg. Ed	12,003	11,864	15,000	\$15,000	\$7,500
	Technology Specialist Salary	17,205	32,980	35,862	\$40,518	\$43,771
	Hardware	2,083	2,355	4,582	\$7,500	\$7,500
	Software Supplies	2,582	0	2,673	\$2,500	\$2,500
	Materials & Supplies-SPED	1,597	2,000	1,481	\$1,500	\$1,500
	Professional Development					
	Prof. Dev. Services	13,428	5,624	9,645	\$5,600	\$5,600
	Prof. Dev. Salaries	27,075	9,312	9,925	\$3,500	\$3,500

FY '03-FY '07 SCHOOL and DISTRICT BUDGET

Acct. #	FY '03	FY '04	FY '05	FY '06	FY '07
2400 Textbooks					
Reg. Ed. textbooks	7,830	14,402	15,000	\$15,000.00	\$7,500
SPED Textbooks	0	485	945	\$1,500.00	\$1,500
2500 Library					
Library Salaries	0	0	500	\$500	\$500
Library Supplies	0	0	1,997	\$2,000	\$1,000
2600 Audi Visual					
Supplies	648	0	135	\$1,000	\$1,000
3520 Student Body Activities					
Stipends-Salaries	4,350	3,150	7,100	\$3,450.00	\$1,350
Supplies	0	0	500	\$500.00	\$0

**FY '03-FY '07 SCHOOL and DISTRICT BUDGET**

Acct. #		FY '03	FY '04	FY '05	FY '06	FY '07
		ACTUAL	ACTUAL	ACTUAL	BUDGET	FY 2007
2700	Guidance Services					
	Guidance Supplies	461	2,882	2,839	\$3,000	\$1,000
2800	Psychological Services					
	Salaries-Psychologists	20,698	22,749	34,624	\$0	0
	Contracted Speech Services	0	0	0	\$0	0
	Salaries - Speech	34,460	48,280	66,848	\$45,231	\$46,690
	Hearings-SPED	0	0	1,500	\$1,500	\$1,500
	Tutoring-SPED	9,220	5,140	4,170	\$4,000	\$4,000
	Evaluations-SPED	5,250	695	975	\$3,000	\$3,000
	Contracted Services-SPED	30,630	39,060	27,294	\$24,750	\$22,000
	OT/PT Services (Contractual)	0	5,000	7,000	\$36,718	\$38,254
4110	Custodial Services					
	Salaries & Wages	56,121	62,678	70,121	\$72,398	\$74,570
	Supplies & Materials	6,728	6,743	6,153	\$6,850	\$6,850
	Services					\$0
4120	Heating					
	Gas	51,335	54,089	56,007	\$60,000	\$60,000
4130	Utilities					
	Electricity-heat, power, lighting	19,469	19,554	22,664	\$16,000	\$16,000
	Gas	943	940	1,400	\$1,400	\$1,400
	Telephone	2,666	2,602	2,995	\$3,500	\$3,500

FY '03-FY '07 SCHOOL and DISTRICT BUDGET

Acct. #	FY '03	FY '04	FY '05	FY '06	FY '07
4210 Maintenance of Grounds					
Supplies & Services	625	0	1,958	\$1,958	\$1,958
4220 Maintenance of Building					
Supplies, Materials	12,466	12,750	24,500	\$25,000	\$25,000
Services-contracted	31,617	41,000	21,513	\$32,857	\$32,857
4230 Maintenance of Equipment					
Services & Supplies	5,758	6,743	8,923	\$10,325	\$10,325
5300 Rental-Lease of Equipment	9,928	9,864	10,571	\$10,624	\$10,624
School Total	1,390,946	1,434,181	1,533,464	\$1,540,897	\$1,393,771

## FY '03-FY '07 SCHOOL and DISTRICT BUDGET

Acct. #	FY '03 ACTUAL	FY '04 ACTUAL	FY '05 ACTUAL	FY '06 BUDGET	FY '07 FY 2007
District					
1100 Capital Program Consultant	0	0	0	\$0	\$0
School Committee/Legal	9,864	14,149	4,592	\$1,500	\$1,500
School Committee/General Exp.	4,499	3,340	3,677	\$3,352	\$3,352
School Committee/Cont. Svcs.	7,000	3,000	5,000	\$4,500	\$4,500
Supt's Office Salaries	74,397	76,647	77,290	\$54,673	\$56,313
Supt Office Services	0	0	0	\$5,000	\$5,000
Supt's Office General Exp.	3,125	3,066	2,839	\$3,215	\$1,272
2100 Admin-SPED Salaries	48,939	57,651	59,360	\$15,000	\$15,450
SPED Admin. In-State Travel	0	0	0	\$0	\$0
9000 Tuition-Public Schools	1,035,144	1,053,312	1,026,180	\$1,191,532	\$1,373,625
Tuition-SPED-Private Schools	286,775	225,652	157,707.10	\$98,978	\$98,978
Tuition-SPED-Collaboratives	9,108	21,909	10,000	\$10,000	\$10,000
District Subtotal	1,478,851	1,458,726	1,188,938	\$1,387,750	\$1,569,990
3300 Transportation					
SPED	129,850	82,925	49,420	\$16,300	\$16,300
Public Schools	106,740	107,730	113,130	\$118,530	\$118,530
District TOTAL	1,715,441	1,649,381	1,351,487	\$1,522,580	\$1,704,820
School & District TOTAL(4)	3,106,387	3,083,562	2,884,951	\$3,063,477	\$3,098,591
without transportation	2,869,797	2,892,907	2,722,401	\$2,928,647	\$2,963,761
The School Committee voted to submit to Finance Committee an FY '07 budget of \$2,963,761 as well as a supplemental budget in the amount of \$35,000 for textbooks and \$10,000 for technology hardware/software.					

## APPENDIX 5

### SCHOOL DEPARTMENT FIVE YEAR PLAN (BUDGET ESTIMATES)

Nahant School Department Budget Estimates

	FY '06	FY'07	FY'08	FY'09	FY '10	FY '11
<u>Tuition-Swampscott</u>	\$1,191,532	\$1,373,625	\$1,414,834	\$1,457,279	\$1,500,997	\$1,546,027
<u>Tuition-SPED</u>	\$98,978	\$98,978	\$101,947	\$105,006	\$108,156	\$111,401
<u>Transportation: SPED</u>	\$16,300	\$16,300	\$16,789	\$17,293	\$17,811	\$18,346
<u>Transportation: Swampscott</u>	\$118,530	\$118,530	\$122,086	\$125,748	\$129,521	\$133,407
<u>Johnson School</u>	\$1,540,897	\$1,393,771	\$1,435,584	\$1,478,652	\$1,523,011	\$1,568,702
<u>Other School and District Costs</u>	\$97,240	\$97,387	\$100,309	\$103,318	\$106,417	\$109,610
<b>TOTAL</b>	<b>\$3,063,477</b>	<b>\$3,098,591</b>	<b>\$3,191,549</b>	<b>\$3,287,295</b>	<b>\$3,385,914</b>	<b>\$3,487,491</b>

Estimates beyond FY '07 are based on existing placements and services, and projected school enrollments.  
 Estimates of Swampscott tuition take the actual FY '07 tuition charges and increases each subsequent year by 3%.

## APPENDIX 6

# DEBT SERVICE SCHEDULE

School \$7,500,000  
 Less: SBA \$2,256,420

DEBT SERVICE INCLUDING ESTIMATED  
 AUTHORIZED DEBT

\$5,243,580 School Override

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	FY06		FY07	
							Balance 6/30/2005	Principal	Interest	Principal
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	11/15/2022	585,000	\$32,500.00	\$28,437.50	\$26,812.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	11/18/2025	142,100	\$7,400.00	\$7,105.00	\$6,735.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	2/7/2026	197,610	\$9,410.00	\$9,880.50	\$9,410.00
Sewer Infiltration Project	STM #2-93	111,511	4/15/1994	4.65%	10	2/1/2004	0			
Summer Street CT. Sewerage	#46-89	17,500	11/15/1991	6.88%	5		0			
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	4/15/2011	40,800	\$6,000.00	\$2,838.00	\$2,427.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	4/15/2011	18,900	\$3,150.00	\$1,313.56	\$1,097.78
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	6/15/2008	30,000	\$10,000.00	\$1,462.50	\$885.00
Pump Stations and Lining	#8-01	475,000	8/26/2001	6.00%	20	8/26/2020	283,000	\$23,750.00	\$22,600.00	\$21,375.00
Sewer Pump Stations (Maolis)	\$60,000	60,000	8/26/2005	6.00%	5	8/15/2010	60,000	\$12,000.00	\$3,600.00	\$2,880.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	8/15/2010	16,667	\$3,333.34	\$1,000.00	\$800.00
Issuance Cost										
Interest & Principal										
<b>Total Sewer Projects</b>							<b>1,374,077</b>	<b>\$107,543.34</b>	<b>\$78,237.06</b>	<b>\$179,965.62</b>
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	4/15/2011	171,050	\$29,850.00	\$11,883.58	\$9,838.86
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	4/15/2011	64,250	\$11,000.00	\$4,464.88	\$3,711.38
Replace Various Water Mains	#31-89	40,000	11/15/1991	6.88%	5	11/15/1996	0			
Calgon Pump Station	#04-91	60,000	11/15/1991	6.88%	10	11/15/2001	0			
Installation - Water Meters	#08-92	200,000	11/15/1991	6.88%	10	11/15/2001	0			
Nahant Rd Water Main	#10-92&#95-95	770,000	2/1/1995	5.67%	13	6/15/2008	210,000	\$70,000.00	\$10,237.50	\$6,195.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	6/15/2008	60,000	\$20,000.00	\$2,925.00	\$1,770.00
Repairing Nahant Road	#8-95	100,000	2/1/1995	5.67%	10	6/15/2005	0			
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	25,000	\$10,000.00	\$912.50	\$462.50
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	9/15/2008	180,000	\$45,000.00	\$7,312.50	\$5,287.50
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	8/15/2010	79,873	\$13,312.10		
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	8/26/2001	0.00%	10	8/15/2011	93,185	\$13,312.10		
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	8/26/2002	0.00%	10	8/15/2012	107,200	\$13,400.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 2% Inte	#7-03	134,000	8/26/2003	2.00%	10	8/15/2013	120,600	\$13,400.00	\$2,144.00	\$1,876.00
MWRA Pipeline Asst Loan 2% Inte	#7-04	134,000	8/26/2004	2.00%	10	8/15/2014	120,600	\$13,400.00	\$2,412.00	\$2,144.00
MWRA Pipeline Asst Loan 2% Inte	\$134,000	134,000	8/26/2005	2.00%	10	8/15/2015	15,000	\$13,400.00	\$2,680.00	\$2,412.00
Water Gate Valves	\$15,000	15,000	8/26/2005	6.00%	5	8/15/2010	20,000	\$15,000.00	\$900.00	\$0.00
Hydrants	\$20,000	20,000	8/26/2005	6.00%	5	8/15/2010	20,000	\$20,000.00	\$1,200.00	\$0.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	8/15/2010	16,667	\$3,333.33	\$1,000.00	\$800.00
Issuance Cost										
Interest & Principal										
<b>Total Water Projects</b>							<b>1,162,824</b>	<b>\$304,407.53</b>	<b>\$48,071.96</b>	<b>\$303,904.77</b>
Public Works Equipment	#7-95	98,000	2/1/1995	5.67%	5	6/15/2000	0	\$0.00	\$0.00	\$34,497.24
Dump Truck (1/3- \$50,000)	\$16,666	16,666	8/26/2005	6.00%	5	8/15/2010	16,666	\$3,333.33	\$1,000.00	\$800.00
Street Sweeper	\$125,000	125,000	8/26/2005	6.00%	5	8/15/2010	125,000	\$25,000.00	\$7,500.00	\$6,000.00
Issuance Cost										
Interest & Principal										
<b>Total Other DPW</b>							<b>141,666</b>	<b>\$28,333.33</b>	<b>\$8,500.00</b>	<b>\$6,800.00</b>

School \$7,500,000  
Less: SBA \$2,256,420

DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

\$5,243,580 School Override

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	FY06		FY07	
							Balance 6/30/2005	Principal	Interest	Principal
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
<b>Total Public Safety</b>							0	\$0.00	\$0.00	\$0.00
School Rehab. - Phase I	STM #4-95	400,000	9/25/1987	7.75%	10	9/25/1997	0	\$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
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
School Rehab.	#24-02	450,000	8/26/2003	6.00%	20	8/26/2023	225,000	\$4,802.00	\$0.00	\$12,745.00
School Telephone System	#24-02	25,000	8/26/2004	6.00%	5	8/26/2009	18,500	\$1,200.00	\$5,000.00	\$900.00
School Renovations#2-06&2-07	7,500,000		8/26/2006	6.00%	20	8/26/2028	0	\$0.00	\$0.00	\$90,765.00
6,300,000 2-06 ATM & 1,200,000 2-07 STM										
Interest & Principal	Less \$2,256,420							\$11,002.00	\$5,000.00	\$109,410.00
<b>Total School Projects</b>	5,243,580						243,500	\$6,002.00	\$5,000.00	\$104,410.00
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	300,000	\$30,750.00	\$60,000.00	\$24,600.00
Valley Road School	#47-90	185,000	11/15/1991	6.88%	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	6.84%	5	8/1/1996	0			
Road Construction	#4-96	217,000	4/15/1999	4.50%	6	9/15/2004	0	\$0.00	\$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	60,000	\$2,437.50	\$15,000.00	\$1,762.50
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	0	\$0.00	\$0.00	\$0.00
Fire Apparatus	#20-01	42,500	8/26/2001	6.00%	5	8/26/2005	0	\$0.00	\$0.00	\$0.00
Road Construction	#6-01	100,000	8/26/2001	6.00%	10	8/26/2010	20,000	\$3,600.00	\$20,000.00	\$0.00
Town Hall Heating	#13-01	30,000	8/26/2001	6.00%	5	8/26/2005	0	\$0.00	\$0.00	\$0.00
Library Electrical Work	#13-01	20,000	8/26/2001	6.00%	5	8/26/2005	0	\$0.00	\$0.00	\$0.00
Ambulance	#8-03	125,000	8/26/2004	6.00%	5	2/15/2009	100,000	\$6,000.00	\$25,000.00	\$4,500.00
Police Cruiser	#9-03	27,000	8/26/2004	6.00%	5	2/15/2009	0	\$0.00	\$0.00	\$0.00
Road Construction	#5-04	100,000	8/26/2004	6.00%	10	2/15/2014	100,000	\$5,400.00	\$10,000.00	\$4,800.00
Fire Truck (Matching)	#9-04	70,000	8/26/2004	6.00%	5	2/15/2009	56,000	\$4,800.00	\$20,000.00	\$3,600.00
Police Cruiser	#4-04	24,000	8/26/2004	6.00%	5	2/15/2009	0	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	\$2,100,000	8/26/2005	6.00%	5	2/15/2027	2,100,000	\$63,000.00	\$0.00	\$73,646.00
Computer Software Town Hall	\$75,000	75,000	8/26/2005	6.00%	5	2/15/2010	75,000	\$4,500.00	\$15,000.00	\$3,600.00
Golf Course Building Repairs	\$75,000	75,000	8/26/2005	6.00%	5	2/15/2010	75,000	\$4,500.00	\$15,000.00	\$3,600.00
Police Cruiser	\$23,000	23,000	8/26/2005	6.00%	5	2/15/2010	23,000	\$1,380.00	\$0.00	\$0.00
Issuance Cost										
Interest & Principal								\$329,367.50	\$203,000.00	\$280,108.50
<b>Total General Projects</b>		\$13,033,368					2,903,000	\$126,367.50	\$160,000.00	\$120,108.50
<b>Short Term Interest</b>								\$30,000.00	\$0.00	\$0.00
<b>Totals</b>							5,831,067	\$297,178.52	\$570,284.20	\$368,238.02
							2,485,567	129,197	409,534	198,192
							3,345,500	137,982	160,750	140,046
							0	0	0	0
							0	0	0	0
							5,831,067	30,000	570,284	30,000
								297,179	368,238	368,238

School \$7,500,000  
Less: SBA \$2,256,420

DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

\$5,243,580 School Override

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY08		FY09		FY10	
						Principal	Interest	Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$25,187.50	\$32,500.00	\$23,562.50	\$32,500.00	\$21,937.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$6,365.00	\$7,400.00	\$5,995.00	\$7,400.00	\$5,625.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$8,939.50	\$9,410.00	\$8,469.00	\$9,410.00	\$7,998.50
Sewer Infiltration Project	STM #2-93	111,511	4/15/1994	4.65%	10						
Summer Street CT. Sewerage	#48-89	17,500	11/15/1991	6.88%	5						
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$6,000.00	\$2,013.00	\$6,000.00	\$1,596.00	\$10,800.00	\$1,176.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$3,150.00	\$880.42	\$3,150.00	\$661.50	\$3,150.00	\$441.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$10,000.00	\$297.50	\$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	\$19,950.00	\$23,750.00	\$18,525.00	\$23,750.00	\$18,525.00
Sewer Pump Stations (Maollis)	\$60,000	60,000	8/26/2005	6.00%	5	\$12,000.00	\$2,160.00	\$12,000.00	\$1,440.00	\$12,000.00	\$720.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	\$3,333.34	\$600.00	\$3,333.34	\$400.00	\$3,333.34	\$200.00
Issuance Cost											
Interest & Principal						\$107,543.34	\$173,936.26	\$97,543.34	\$60,649.00	\$102,343.34	\$56,623.00
<b>Total Sewer Projects</b>											
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$30,600.00	\$7,779.20	\$28,850.00	\$5,652.50	\$26,050.00	\$3,633.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	\$10,250.00	\$2,952.38	\$12,000.00	\$2,240.00	\$10,000.00	\$1,400.00
Replace Various Water Mains	#31-89	40,000	11/15/1991	6.88%	5						
Calgon Pump Station	#04-91	60,000	11/15/1991	6.88%	10						
Installation - Water Meters	#08-92	200,000	11/15/1991	6.88%	10						
Nahant Rd Water Main	#10-92&#5-95	770,000	2/1/1995	5.67%	13	\$70,000.00	\$2,082.50	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	\$20,000.00	\$595.00	\$0.00	\$0.00	\$0.00	\$0.00
Repaving Nahant Road	#8-95	100,000	2/1/1995	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	\$5,000.00	\$118.75	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	\$45,000.00	\$3,206.25	\$45,000.00	\$1,068.75	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	\$13,312.10		\$13,312.10		\$13,312.10	
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	8/26/2001	0.00%	10	\$13,312.10		\$13,312.10		\$13,312.10	
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	8/26/2002	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 2% Inte	#7-03	134,000	8/26/2003	2.00%	10	\$13,400.00	\$1,608.00	\$13,400.00	\$1,072.00	\$13,400.00	\$1,072.00
MWRA Pipeline Asst Loan 2% Inte	#7-04	134,000	8/26/2004	2.00%	10	\$13,400.00	\$1,876.00	\$13,400.00	\$1,608.00	\$13,400.00	\$1,340.00
MWRA Pipeline Asst Loan 2% Inte	\$134,000	134,000	8/26/2005	2.00%	10	\$13,400.00	\$2,144.00	\$13,400.00	\$1,876.00	\$13,400.00	\$1,608.00
Water Gate Valves	\$15,000	15,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hydrants	\$20,000	20,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	\$3,333.33	\$600.00	\$3,333.33	\$400.00	\$3,333.33	\$200.00
Issuance Cost											
Interest & Principal						\$264,407.53	\$287,369.61	\$169,407.53	\$139,917.25	\$119,607.53	\$9,253.00
<b>Total Water Projects</b>											
Public Works Equipment	#7-95	98,000	2/1/1995	5.67%	5			\$3,333.33	\$400.00	\$3,333.33	\$200.00
Dump Truck (1/3- \$50,000)	\$16,666	16,666	8/26/2005	6.00%	5	\$25,000.00	\$4,500.00	\$25,000.00	\$3,000.00	\$25,000.00	\$1,500.00
Street Sweeper	\$125,000	125,000	8/26/2005	6.00%	5						
Issuance Cost											
Interest & Principal						\$28,333.33	\$33,433.33	\$28,333.33	\$3,400.00	\$28,333.33	\$3,033.33
<b>Total Other DPW</b>											

School \$7,500,000  
Less: SBA \$2,256,420

DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

\$5,243,580 School Override

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY08		FY09		FY10	
						Principal	Interest	Principal	Interest	Principal	Interest
Public Safety Communications Interest & Principal	#10-95	30,000	2/1/1995	5.67%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Public Safety</b>						\$0.00	\$0.00	\$0.00	\$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	\$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	\$25,650.00	\$22,500.00	\$24,300.00	\$22,500.00	\$22,950.00
School Telephone System	#24-02	25,000	8/26/2004	6.00%	5	\$5,000.00	\$600.00	\$3,500.00	\$300.00	\$0.00	\$0.00
School Renovations#2-06&2-07	7,500,000		8/26/2006	6.00%	20	\$0.00	\$382,308.00	\$262,179.00	\$306,750.00	\$262,179.00	\$291,019.00
6,300,000 2-06 ATM & 1,200,000 2-07 STM											
Interest & Principal	Less \$2,256,420					\$27,500.00	\$436,058.00	\$288,179.00	\$619,529.00	\$284,679.00	\$598,648.00
<b>Total School Projects</b>	5,243,580					\$27,500.00	\$408,558.00	\$288,179.00	\$331,350.00	\$284,679.00	\$313,969.00
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	\$18,450.00	\$60,000.00	\$12,300.00	\$60,000.00	\$6,150.00
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		\$0.00
Library Renovations	#30-91	168,525	8/1/1991	6.64%	5		\$0.00		\$0.00		\$0.00
Road Construction	#4-96	217,000	4/15/1999	4.50%	6	\$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	\$1,068.75	\$15,000.00	\$356.25	\$0.00	\$0.00
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	\$3,000.00	\$25,000.00	\$1,500.00	\$0.00	\$0.00
Police Cruiser	#9-03	27,000	8/26/2004	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Road Construction	#5-04	100,000	8/26/2004	6.00%	10	\$10,000.00	\$4,200.00	\$10,000.00	\$3,600.00	\$10,000.00	\$3,600.00
Fire Truck (Matching)	#9-04	70,000	8/26/2004	6.00%	5	\$16,000.00	\$2,400.00	\$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	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	\$2,100,000	8/26/2005	6.00%	5	\$105,000.00	\$126,000.00	\$105,000.00	\$119,700.00	\$105,000.00	\$113,400.00
Computer Software Town Hall	\$75,000	75,000	8/26/2005	6.00%	5	\$15,000.00	\$2,700.00	\$15,000.00	\$1,800.00	\$15,000.00	\$900.00
Golf Course Building Repairs	\$75,000	75,000	8/26/2005	6.00%	5	\$15,000.00	\$2,700.00	\$15,000.00	\$1,800.00	\$15,000.00	\$900.00
Police Cruiser	\$23,000	23,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost											
Interest & Principal						\$261,000.00	\$421,518.75	\$245,000.00	\$386,056.25	\$205,000.00	\$329,950.00
<b>Total General Projects</b>		\$13,033,368				\$261,000.00	\$160,518.75	\$245,000.00	\$141,056.25	\$205,000.00	\$124,950.00
<b>Short Term Interest</b>						\$688,784.20	\$30,000.00	\$828,463.20	\$30,000.00	\$739,963.20	\$30,000.00
<b>Totals</b>						\$688,784.20	\$693,531.75	\$828,463.20	\$580,372.50	\$739,963.20	\$536,495.00
						404,534	467,872	561,713	373,208	501,713	343,400
						284,250	195,660	266,750	177,165	238,250	163,095
						0	0	0	0	0	0
						0	0	0	0	0	0
						688,784	30,000	828,463	30,000	739,963	30,000
							693,532		580,373		536,495

DEBT SERVICE INCLUDING ESTIMATED  
 AUTHORIZED DEBT

Description	Reference	Borrowings	Issue Date	Interest		FY11		FY Thereafter	
				Rate	Years	Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$20,312.50	\$390,000.00	\$117,000.00
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$5,255.00	\$97,700.00	\$34,720.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$7,528.00	\$141,150.00	\$56,460.00
Sewer Infiltration Project	STM #2-93	111,511	4/15/1994	4.65%	10			\$0.00	\$0.00
Summer Street C.T. Sewerage	#46-89	17,500	11/15/1991	6.68%	5			\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$6,000.00	\$420.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$3,150.00	\$220.50	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	8/26/2001	6.00%	20	\$23,750.00	\$19,975.00	\$140,500.00	\$29,925.00
Sewer Pump Stations (Maolis)	\$60,000	60,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost							\$135,921.00		\$1,007,455.00
Interest & Principal						\$82,210.00	\$53,711.00	\$769,350.00	\$238,105.00
<b>Total Sewer Projects</b>									
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$25,850.00	\$1,809.50	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	\$10,000.00	\$700.00	\$0.00	\$0.00
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
Repairing 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
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10			\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	\$13,312.10		\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	8/26/2001	0.00%	10	\$13,312.10		\$13,312.10	
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	8/26/2002	0.00%	10	\$13,400.00	\$0.00	\$26,800.00	\$0.00
MWRA Pipeline Asst Loan 2% Inte	#7-03	134,000	8/26/2003	2.00%	10	\$13,400.00	\$1,072.00	\$40,200.00	\$3,948.00
MWRA Pipeline Asst Loan 2% Inte	#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% Inte	\$134,000	134,000	8/26/2005	2.00%	10	\$13,400.00	\$1,608.00	\$53,600.00	\$2,680.00
Water Gate Valves	\$15,000	15,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Hydrants	\$20,000	20,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	\$16,667	16,667	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost							\$122,603.70		\$196,820.10
Interest & Principal						\$116,074.20	\$6,529.50	\$187,512.10	\$9,308.00
<b>Total Water Projects</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	16,666	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Street Sweeper	\$125,000	125,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal						\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other DPW</b>						\$0.00	\$0.00	\$0.00	\$0.00

School \$7,500,000  
Less: SBA \$2,256,420

DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

\$5,243,580 School Override

Description	Reference	Borrowings	Issue Date	Interest		FY11		FY Thereafter	
				Rate	Years	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	\$0.00	\$0.00
<b>Total Public Safety</b>						\$0.00	\$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	\$337,500.00	\$183,600.00
School Telephone System	#24-02	25,000	8/26/2004	6.00%	5	\$0.00	\$0.00		
School Renovations#2-06&2-07	7,500,000		8/26/2006	6.00%	20	\$262,179.00	\$275,288.00	\$4,457,043.00	\$2,273,091.93
6,300,000 2-06 ATM & 1,200,000 2-07 STM									
Interest & Principal	Less \$2,256,420					\$284,679.00	\$298,238.00	\$4,794,543.00	\$2,456,691.93
<b>Total School Projects</b>	5,243,580								
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	\$0.00	\$0.00	\$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	6.64%	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
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				
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
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	\$3,000.00	\$40,000.00	\$6,000.00
Fire Truck (Matching)	#9-04	70,000	8/26/2004	6.00%	5			\$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	\$107,100.00	\$1,680,000.00	\$656,800.00
Computer Software Town Hall	\$75,000	75,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Golf Course Building Repairs	\$75,000	75,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Police Cruiser	\$23,000	23,000	8/26/2005	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal						\$225,100.00	\$225,100.00	\$2,582,800.00	\$862,800.00
<b>Total General Projects</b>		\$13,033,368				\$115,000.00	\$110,100.00	\$1,720,000.00	\$662,800.00
<b>Short Term Interest</b>						\$597,963.20	\$498,578.50	\$7,471,405.10	\$3,566,904.93
<b>Totals</b>									
						436,713	315,554	5,273,405	2,490,580
						161,250	153,025	2,198,000	1,076,325
						0	0	0	0
						0	0	0	0
						0	30,000	0	0
						597,963	498,579	7,471,405	3,566,905

## APPENDIX 7

# WATER AND SEWER RATE COMPARISON

**Water & Sewer Rate Comparison:**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>
Water rate	7.50	7.51	6.83	6.55	6.65
Sewer rate	7.86	7.98	8.01	8.20	8.18
<b>Combined rate</b>	<b>15.36</b>	<b>15.49</b>	<b>14.84</b>	<b>14.75</b>	<b>14.83</b>
% Increase/(Decrease)		0.85%	-4.20%	-0.61%	0.54%

## APPENDIX 8

# RESERVE FUND TRANSFERS



**APPENDIX 9**

**TOWN OF NAHANT  
PAVEMENT MANAGEMENT REPORT**

## 2006 Annual Town Meeting

### PAVEMENT MANAGEMENT REPORT

The Town of Nahant, in July 2005, retained the firm of Fay, Spofford & Thorndike to develop and implement a Pavement Management System for its public roadway miles. This comprehensive study was undertaken in order to develop an extensive roadway database describing actual pavement conditions and roadway characteristics to better understand future roadway needs at various funding levels.

Each road was surveyed and assigned a Pavement Condition Index (PCI). The PCI consist of ranges of conditions:

Do Nothing PCI Band #1 (100-88 PCI)	Excellent Condition-no immediate maintenance
Routine Maintenance PCI Band #2 (87-68 PCI)	Very Good Condition- May be in need of crack sealing or minor repairs.
Preventive Maintenance PCI Band # 3 (67-47 PCI)	Good Condition- Pavement surface in need of surface sealing or thin overlay.
Structural Improvement PCI Band # 4(46-21 PCI)	Fair Condition- Pavement structure in need of additional thickness to resist traffic loading
Base Rehabilitation PCI Band #5 (20-0 PCI)	Poor Condition- In need of full depth reconstruction.

Nahant has 94 roads that make up 17.5 miles. Nahant's roads are mostly made up of hot mix asphalt surfaces. The mileage is comprised of 2.3 miles of arterials, 3.0 miles of collectors, 9.9 miles of locals, and 2.3 miles of dead ends. The average road PCI in the Summer of 2005 was 81, placing Nahant's typical road conditions in the middle of the Routine Maintenance treatment band. This PCI average value generally represents a roadway in "very good" condition. While Nahant has a very good average road condition, there are streets in need of preventive maintenance. It is likely that while any proposed pavement management spending plan will strive to maximize the benefit of each dollar spent, without a pre-emptive plan the roadway network will undoubtedly lose roads from the routine and preventive maintenance category into the structural improvement level. This very costly loss will represent a challenge to retain roads in very good condition.

A categorization of Nahant's roads show that 62% (10.9 miles) fall into the "Do Nothing" band, 19% (3.3 miles) of the roads are in the "Routine Maintenance" band, 14% (2.5 miles) of the roads are in the "Preventive Maintenance" band, 3% (0.5 miles) of the roads are in the "Structural Improvement" band, and 2% (0.3 miles) of the roadways are in need of "Base Rehabilitation"

### **Funding**

Backlog is defined as the cost of repairing all the roads within one year and bringing the average PCI to a near perfect 100. Backlog is a relative measure of outstanding repair work, the backlog not only represents how far behind the Nahant roadway network is in terms of its present physical condition, but it also measures road repair costs to achieve varying overall network PCI. The current backlog offers a basis for comparison to future and/or past year's backlogs. As of Fall 2005 Nahant's backlog of pavement repair work totaled over \$501,885. That is if the Town spent \$501,885 this year our roads would be near 100 PCI.

**Zero Budget:** In recent history, funding for Nahant road repairs has come primarily from State Aid sources, with additional Town funding. Given the unreliability of consistent State funding, a worst-case scenario was developed to show how severely the Town would be impacted, over a five-year period, by not funding any road maintenance.

<b>Year</b>	<b>Funding</b>	<b>PCI Level</b>	<b>Backlog Cost</b>
2005	0	80.7	\$501,885
2006	0	77.1	\$735,500
2007	0	73.2	\$1,047,066
2008	0	69.2	\$1,452,155
2009	0	65.1	\$1,848,448
2010	0	60.5	\$2,434,006

In only a five-year period, the scenario shows that with no road maintenance funding, the road network average PCI dropped from a PCI of 81 down to a PCI of 61. Further the numbers shows the repair backlog well near 5 times larger than the original backlog to \$2,434,006.

**Historical Budget:** Nahant's current annual appropriation for roadway repairs is approximately \$150,000 per year, \$75,000 from State Aid and \$75,000 from local funding sources. Based on a five-year projection of \$150,000 the Town can expect to maintain and repair its roads.

<b>Year</b>	<b>Funding</b>	<b>PCI Level</b>	<b>Backlog Cost</b>
2005		80.7	\$501,885
2006	\$150,000	81.8	\$319,353
2007	\$150,000	82.2	\$225,182
2008	\$150,000	85.2	\$100,961
2009	\$123,000	90.0	\$0
2010	\$15,000	96.5	\$0

This amount of repair dollars was sufficient in stopping the deterioration of system wide conditions. This network average PCI increases to 97 at the end of the five-year period. This is due to the fact that a significant number of roadways in Nahant are in the Do

Nothing category. By the year 2010, the present backlog of \$501,885 will have been reduced to \$0 in the fourth year of this projection. Also, note the funding level in 2009 and 2010 is less than \$150,000, this indicates fewer funds will be needed to reduce the backlog in the latter years for this model.

The overall roadway network in Nahant is currently in very good condition. This is a testament to the Town's commitment. However, this study shows that future diligence will need to continue to maintain this condition. It's easy to forget that roadways are a community's single largest asset. The Town has a major investment in its roadway network. Without considering water, sewer, drainage, curbing and sidewalks, the pavement surface alone, it would cost the Town slightly over \$8,000,000 in today's dollars to completely replace the existing roadway surfaces. Roadway pavement surfaces represent the Town's fastest deteriorating asset only having a 20-year service life. Thus, creating the need for a strong preservation maintenance program that selects the right treatment for the right pavement at the right time.

Sincerely,

Mark P. Cullinan, Town Administrator.

## APPENDIX 10

ESTIMATED BORROWINGS - \$300,000

**Estimated Borrowings  
Lowlands Pump Station Debt  
\$300,000**

<b>20 Year 6% Bond</b>					
<b>Lowlands Pump Station Debt</b>		<b>\$300,000.00</b>		<b>FY</b>	
<b>Payment Date</b>		<b>Principal</b>	<b>Interest</b>	<b>Interest</b>	<b>FY Total P&amp;I</b>
8/26/2007	FY 08		\$9,000.00		
2/15/2008	FY 08	\$15,000.00	\$9,000.00	\$18,000.00	\$33,000.00
8/26/2008	FY 09		\$8,550.00		
2/15/2009	FY 09	\$15,000.00	\$8,550.00	\$17,100.00	\$32,100.00
8/26/2009	FY 10		\$8,100.00		
2/15/2010	FY 10	\$15,000.00	\$8,100.00	\$16,200.00	\$31,200.00
8/26/2010	FY 11		\$7,650.00		
2/15/2011	FY 11	\$15,000.00	\$7,650.00	\$15,300.00	\$30,300.00
8/26/2011	FY 12		\$7,200.00		
2/15/2012	FY 12	\$15,000.00	\$7,200.00	\$14,400.00	\$29,400.00
8/26/2012	FY 13		\$6,750.00		
2/15/2013	FY 13	\$15,000.00	\$6,750.00	\$13,500.00	\$28,500.00
8/26/2013	FY 14		\$6,300.00		
2/15/2014	FY 14	\$15,000.00	\$6,300.00	\$12,600.00	\$27,600.00
8/26/2014	FY 15		\$5,850.00		
2/15/2015	FY 15	\$15,000.00	\$5,850.00	\$11,700.00	\$26,700.00
8/26/2015	FY 16		\$5,400.00		
2/15/2016	FY 16	\$15,000.00	\$5,400.00	\$10,800.00	\$25,800.00
8/26/2016	FY 17		\$4,950.00		
2/15/2017	FY 17	\$15,000.00	\$4,950.00	\$9,900.00	\$24,900.00
8/26/2017	FY 18		\$4,500.00		
2/15/2018	FY 18	\$15,000.00	\$4,500.00	\$9,000.00	\$24,000.00
8/26/2018	FY 19		\$4,050.00		
2/15/2019	FY 19	\$15,000.00	\$4,050.00	\$8,100.00	\$23,100.00
8/26/2019	FY 20		\$3,600.00		
2/15/2020	FY 20	\$15,000.00	\$3,600.00	\$7,200.00	\$22,200.00
8/26/2020	FY 21		\$3,150.00		
2/15/2021	FY 21	\$15,000.00	\$3,150.00	\$6,300.00	\$21,300.00
8/26/2021	FY 22		\$2,700.00		
2/15/2022	FY 22	\$15,000.00	\$2,700.00	\$5,400.00	\$20,400.00
8/26/2022	FY 23		\$2,250.00		
2/15/2023	FY 23	\$15,000.00	\$2,250.00	\$4,500.00	\$19,500.00
8/26/2023	FY 24		\$1,800.00		
2/15/2024	FY 24	\$15,000.00	\$1,800.00	\$3,600.00	\$18,600.00
8/26/2024	FY 25		\$1,350.00		
2/15/2025	FY 25	\$15,000.00	\$1,350.00	\$2,700.00	\$17,700.00
8/26/2025	FY 26		\$900.00		
2/15/2026	FY 26	\$15,000.00	\$900.00	\$1,800.00	\$16,800.00
8/26/2026	FY 27		\$450.00		
2/15/2027	FY 27	\$15,000.00	\$450.00	\$900.00	\$15,900.00
<b>Totals</b>		<b>\$300,000.00</b>	<b>\$189,000.00</b>	<b>\$189,000.00</b>	<b>\$489,000.00</b>

## APPENDIX 11

ESTIMATED BORROWINGS - \$450,000

5 Years

Estimated Borrowings  
NLSS \$450,000

5 Year 4% BANS					
NLSS-CPC			\$450,000.00		FY
Payment Date		Principal	Interest	Interest	FY Total P&I
<b>5 Years Short Term</b>					
8/26/2007	FY 08		\$9,000.00		
2/15/2008	FY 08	\$90,000.00	\$9,000.00	\$18,000.00	\$108,000.00
8/26/2008	FY 09		\$7,200.00		
2/15/2009	FY 09	\$90,000.00	\$7,200.00	\$14,400.00	\$104,400.00
8/26/2009	FY 10		\$5,400.00		
2/15/2010	FY 10	\$90,000.00	\$5,400.00	\$10,800.00	\$100,800.00
8/26/2010	FY 11		\$3,600.00		
2/15/2011	FY 11	\$90,000.00	\$3,600.00	\$7,200.00	\$97,200.00
8/26/2011	FY 12		\$1,800.00		
2/15/2012	FY 12	\$90,000.00	\$1,800.00	\$3,600.00	\$93,600.00
<b>Total Short Term</b>		<b>\$450,000.00</b>	<b>\$54,000.00</b>	<b>\$54,000.00</b>	<b>\$504,000.00</b>

## APPENDIX 12

# COMMUNITY PRESERVATION ACT OVERVIEW AND TAX IMPACT SHEET

**2006 ANNUAL TOWN MEETING**  
**Overview of the Community Preservation Act**

**Introduction:**

The Community Preservation Act (CPA) allows cities and towns in Massachusetts to raise local property taxes (via a property tax surcharge of up to 3%) to acquire and protect open space, preserve historic buildings and landscapes, 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 a Special Town Election in April, 2004 the voters of Nahant accepted the CPA with a 3% surcharge. To date, 103 communities across the state have adopted the CPA.

**Determining how CPA Funds Are Spent:**

Under the provisions of CPA, Nahant is 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 could 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 currently consists of nine (9) members with representation from the Conservation Committee, Historical Commission, Planning Board, Recreation Committee, Housing Authority, Open Space Committee and three at-large members. All committee members are appointed by the Board of Selectmen.

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 act was passed for Nahant with two additional exemptions relative to the CPA surcharge: (Please contact the assessor's office for further information).

- Property owned and occupied by a person who would qualify for low income housing or moderate income senior housing.
- 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 would cost the average homeowner in Nahant based on an average home value of \$582,000 and assuming the same exemptions included in the ballot question. To calculate the approximate impact for an individual taxpayer, simply substitute their assessed home value for that used in the example:

Home Value	\$582,000
Minus \$100,000 Exemption Equals	\$482,000
Divided by 1,000 Equals	482
Multiply by \$7.55 (Approximate Tax Rate per thousand dollars of valuation)	\$3639.10
Multiply by .03 (3%)-Proposed Surcharge Amount	\$109.17

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

Based on the current total taxable value of property in Nahant, the proposed \$100,000 Exemption per property and the number of properties currently meeting the low income and moderate income senior criteria, Nahant would 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, in 2004, \$30.8 million was paid out to 61 communities and in 2005, \$46.3 million was paid out to 103 communities.

**APPENDIX 13**

**REPORT OF THE  
COMMUNITY PRESERVATION  
COMMITTEE**

**TOWN OF NAHANT**

**COMMUNITY PRESERVATION  
COMMITTEE  
REPORT**

**SPRING 2006**

# I

## INTRODUCTION

### A BRIEF INTRODUCTION TO THE COMMUNITY PRESERVATION ACT IN NAHANT

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

Consistent with the terms of the CPA and with a bylaw adopted at Nahant's 2004 Annual Town Meeting, a Community Preservation Committee ("CPC") was formed to study and recommend how Nahant's CPA revenues should be spent. The CPC, appointed by the Selectmen, currently consists of three at-large members (Jeff Musman, Jim Cashman, and Tom Quinn) and representatives of the Town's Conservation Commission (Tom Famulari), Historic Commission (Lynne Spencer), Housing Authority (Neil Foley), Planning Board (Carolyn Cummings Saxton), Open Space Committee (Deb Aliff) and Recreation Commission (Kellie Frary). Jeff Musman was elected Chair, Tom Quinn, Vice Chair, and Jim Cashman serves as both the CPC's Administrative Secretary and Financial Liaison to the Town.

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

In preparation for Fiscal Year 2007, the CPC held many meetings to review and analyze the town's community preservation needs and strengths. After consulting with town residents and committees and holding a Public Hearing on these topics, the Community Preservation Committee has prepared this Community Preservation Report.

The Committee's recommendations (listed in section V below) will be presented to the Annual Town Meeting on April 29, 2006 for approval. After this, the Committee will begin preparations for the next fiscal year and accept proposals using the form included in section VI below.

## Attachment I

### TOWN OF NAHANT COMMUNITY PRESERVATION COMMITTEE

#### Mission Statement

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

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

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

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

## I I

# COMMUNITY PRESERVATION NEEDS

### ASSESSMENT PROCESS

Funds collected under the Community Preservation Act can only be spent for four community preservation areas: open space, historic preservation, affordable housing, and certain specific recreational uses. At least 10% of the funds received in any fiscal year must be spent or set aside for each of the first three of those areas (open space, historic preservation, affordable housing). The remaining 70% of each year's funds can be spent in any of the four areas, as determined by the needs of the community. However, CPA funds cannot be spent on maintenance or used to supplant funds being used for existing community preservation purposes. Up to 5% of annual Community Preservation revenues can be spent on administrative and operating expenses of the Community Preservation Committee.

In order to determine the Town's community preservation needs and make decisions on which projects should be funded, the Community Preservation Committee gathered information and ideas from Nahant citizens and groups who are knowledgeable about each of the community preservation areas. For instance, the CPC consulted with members of the Planning Board, the Historic Commission, the Conservation Commission, the Recreation Commission, and the Nahant Housing Authority. As part of the process, the CPC held a public meeting on September 12th, 2005, to which 45 Town Committees and organizations specifically were invited. The CPC also publicized the hearing through a Town-wide flyer and an article in the *Harbor Review*. It was an informational evening to answer questions and to gather information to assist in the assessment of the Town's community preservation needs. Questionnaires also were developed and made available to interested committees, organizations and individuals.

Much of the assessment of the Town's community preservation needs were derived from studies and reports already completed by other Committees, including Open Space Plan prepared by the Open Space Committee, the Historic Studies report prepared by the Historic Commission, and to a lesser extent, the report of the Capital Planning Committee and the somewhat outdated Master Plan for the Town.

Based on the information gathered from these sources, the CPC developed an assessment of Nahant's goals and needs in each of the community preservation areas. As you will see, some projects are ready for immediate action; others are a few years down the road. This allows the CPC and the Town to plan for the future.

The results of this assessment process are set forth on Attachment II.

## Attachment II

### Nahant Community Preservation Committee: Needs Assessment

#### Methodology & Results:

##### I. Public meeting held on September 12<sup>th</sup>, 2005:

Advertised by town-mail flyer, article in *Harbor Review* and *Lynn Daily Item*, and mailings to 45 town committees and organizations.

Discussion of possible projects by category:

#### Historic Preservation:

- Life-Saving Station exterior and interior restoration
- Lowlands Ice House restoration
- Ellingwood Chapel handicapped access
- Town Hall handicapped access to stage
- Village Church exterior masonry and slate roof
- Dory Club structural repairs
- Library exterior masonry
- Stone barn acquisition

#### Open Space:

- Conservation Restriction Program
- Perimeter Path: reclamation of former trails

#### Affordable Housing:

- Military Housing project
- Comprehensive Master Plan

#### Recreation:

- Short Beach to Bailey's Hill Trail
- Short Beach – Showers and restrooms at the Life-Saving Station facility

## II. Applications received December 15, 2005

<u>Project</u>	<u>Applicant</u>	<u>Amount</u>	<u>Comments</u>
Dory Club Repairs	Dory Club	135,000	Summer '06-07
Roof and Window Restoration	Village Church	69,085	2005-06
Playgrounds Johnson School	Swing With Me Assoc	20,000	2006-07
LL Shack improvements	Nahant Little League	15,000	2005-06
Life-Saving Station restoration:	NLSS Committee	450,000	2005-2008
Spindrift generator	Nahant Housing Auth	19,000	2006
Housing/Master Plan	Nahant Planning Board	15,000	2006
Cemetery Road Rehab	Cemetery Committee	30,000	2006

## III. Conclusion

Projects related to the Historic Preservation category are the most clearly defined of those surveyed in the needs assessment.

The effort to develop projects in the categories of Open Space and Affordable Housing will require further stimulus. A strategic planning effort with a renewed town-wide Master Plan will be useful.

Indeed, the Military Housing acquisition offers the single-most coherent and yet challenging opportunity to explore how affordable housing and open space protection could be joined in a lucid and compelling fashion.

The Heritage Landscape survey sponsored by the Open Space Committee with the Historical Commission recently completed will be helpful in clarifying important open space and heritage sites, and begin to develop methods of protection and public benefit.

Town owned historic buildings are eligible for non-ordinary capital improvements.

If you are interested in being included in any future mailing or receiving notices of future public hearings or solicitations please submit your requests to the CPC c/o Town Hall.

### III

## SELECTION CRITERIA

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

### ATTACHMENT III

#### TOWN OF NAHANT COMMUNITY PRESERVATION ACT SELECTION CRITERIA

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

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

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

## IV

### APPLICATION PROCESS

This year's grant application process began in September, 2005. All town organizations and committees and non-profit organizations were sent an application, with the final date of application being December 15th, 2005. The Application Form, together with the Selection Criteria, were made available to prospective applicants on the Town Web Site. The CPC also utilized the *Harbor Review*, *the Lynn Item*, and our town cable channel and sent out two mailings to encourage as broad participation as possible.

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

Nahant Little League	Shack improvements
Swing With Me Association	Two (2) playground areas in vicinity of Johnson School
NLSS Advisory Management Committee	Restoration of station, garage, construction of Short Beach restroom facility
Nahant Housing Authority	Back up generator for the Spindrift
Nahant Planning Board Nahant	Housing Plan as an element of a Master Plan for the Town of Nahant
Dory Club	Structural repairs and improvements
Greenlawn Cemetery Committee	Cemetery Road Rehabilitation
Village Church	Window and roof restoration

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

## V

### RECOMMENDATIONS

The Community Preservation Committee has approved the following recommendations:

- A. To recommend that the town vote to raise by borrowing, a sum not to exceed \$450,000 (the "Grant") for the purpose of restoring the Nahant Life-Saving Station (the "Project"), in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Life-Saving Station Management Advisory Committee (the "Application") to be repaid from FY 07-FY 2011 Community Preservation Fund Revenues in approximately equal amounts per annum, subject to the following conditions: acceptance by the Nahant Life-Saving Station Management Advisory Committee (or its successor)<sup>\*See Below</sup> of the Grant; execution of a funding grant agreement in form and substance acceptable to the Town, which agreement shall provide that only \$225,000 of the Grant may be expended towards the work contemplated in the first phase of the Project as set forth in the Application, only \$200,000 of the Grant may be expended towards the work contemplated in the second phase of the Project as set forth in the Application, and only \$25,000 of the Grant may be expended towards the third phase of the Project as set forth in the Application, and that prior to an advance of Grant Funds for work contemplated in either the second or third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$225,000 in matching funds (the "Phase I Matching Funds") estimated as necessary to complete the work contemplated in the first phase of the Project as set forth in the Application and that prior to an advance of Grant Funds for work contemplated in the third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$200,000 in matching funds (the "Phase II Matching Funds") estimated as necessary to complete the work contemplated in the second phase of the Project as set forth in the Application and prior to the final advance of Grant Funds for work contemplated in the third phase of the Project as set forth in the Application, certification by the Nahant Life-Saving Station Management Advisory Committee (or its successor) of the prior expenditure and investment in the Project of not less than \$25,000 in matching funds (the "Phase III Matching Funds") estimated as necessary to complete the work contemplated in the third phase of the Project as set forth in the Application; and the execution and filing (or confirmation of a prior filing) at the Essex (South District) Registry of Deeds ("Registry") of a preservation restriction covering the property in form and substance acceptable to the Town;

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\* On March 9, 2006, The Board of Selectmen signed a lease with The Nahant Preservation Trust, a non-profit corporation qualified as a charitable entity under the provisions of §501(c)(3) of the Internal Revenue Code, for the restoration of the Life-Saving Station facility.

- B. To recommend that the town appropriate \$19, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of purchasing and installing a backup electric generator for the *Spindrift* housing property at 194 Nahant Road in order to further community housing needs of the Town of Nahant, as applied for by the Nahant Housing Authority, subject to the following conditions: acceptance by the Nahant Housing Authority (or its successor) of the community preservation fund grant; and execution of a funding grant agreement in form and substance acceptable to the Town;
- C. To recommend that the town appropriate \$15, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing further studies of the community housing needs of the Town of Nahant as part of the completion of a Master Plan for the Town of Nahant, as applied for by the Nahant Planning Board, subject to the following conditions: acceptance by the Nahant Planning Board (or its successor) of the community preservation fund grant; and execution of a funding grant agreement in form and substance acceptable to the Town;
- D. To recommend that the town appropriate \$15, 000 from the FY 07 Community Preservation Fund Revenues for the purpose of making certain site improvements to the Greenlawn Cemetery interior roadway, as applied for by the Greenlawn Cemetery Advisory Committee, in order to preserve a historic resource of the Town of Nahant, subject to the following conditions: acceptance by the Greenlawn Cemetery Advisory Committee (or its successor) of the community preservation fund grant; execution of a funding grant agreement in form and substance acceptable to the Town; and the execution and filing (or confirmation of a prior filing) at the Essex (South District) Registry of Deeds (“Registry”) of a preservation restriction covering the property in form and substance acceptable to the Town;
- E. To recommend that the town appropriate up to \$20,000 from the FY 07 Community Preservation Fund Revenues for the purpose of constructing two (2) separate playground areas at the Johnson School (collectively, the “Project”), as applied for by the Swing With Me Association, in order to enhance the recreational resources of the Town of Nahant subject to the following conditions: acceptance by the Swing With Me Association (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and substance acceptable to the Town; certification by the Swing With Me Association (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the “Matching Funds”), with the understanding that community preservation fund grant monies will match up to \$20,000 of the Matching Funds, and that Matching Funds are to be expended prior to the use of any community preservation funding grant monies;
- F. To recommend that the town appropriate up to \$40,000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing certain structural and exterior repairs (described in the application as Phases 1 and 2) to the Nahant Dory Club clubhouse building (the “Project”) in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Dory Club, subject to the following conditions: acceptance by the Nahant Dory Club (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and substance acceptable to the Town; certification by the Nahant Dory Club (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the “Matching Funds”), with the understanding that community preservation fund grant monies will match up to \$40,000 of the Matching Funds, that Matching Funds are to be expended prior to the use of any community preservation funding grant monies; and the execution and filing at the Registry

of a preservation restriction covering the property in form and substance acceptable to the Town;

- G. To recommend that the town appropriate up to \$50,000 from the FY 07 Community Preservation Fund Revenues for the purpose of completing certain restoration work to the roof and bell tower of the Nahant Village Church to the Nahant Village Church building (the "Project") in order to preserve a historic resource of the Town of Nahant, as applied for by the Nahant Village Church, subject to the following conditions: acceptance by the Nahant Village Church (or its successor) of the community preservation funding grant; execution of a funding grant agreement in form and substance acceptable to the Town; certification by the Nahant Village Church (or its successor) of having raised at least 50% of the funds needed to complete the Project in matching funds (the "Matching Funds"), with the understanding that community preservation fund grant monies will match up to \$50,000 of the Matching Funds, that Matching Funds are to be expended prior to the use of any community preservation funding grant monies; and the execution and filing at the Registry of a preservation restriction covering the property in form and substance acceptable to the Town;
- H. To recommend that the town appropriate \$5,000.00 from the FY 07 Community Preservation Fund Revenues for administrative and operating expenses of the Community Preservation Committee;
- I. To recommend that the town re-appropriate to The Community Preservation Fund General Reserve for later appropriation the amount of \$7,518 of funds previously appropriated at the 2005 Annual Town Meeting for certain porch repairs to and a study of The American Legion Hall which remain unexpended and no longer to be used for the purposes for which the appropriation originally was made; and
- J. To recommend that the town set aside from the FY 07 Community Preservation Fund Revenues for later appropriation: (i) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the historic resource community preservation purposes of the Town to be maintained in the Community Preservation Fund Historic Resources Reserve; (ii) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the community housing community preservation purposes of the Town to be maintained in the Community Preservation Fund Community Housing Reserve; (iii) any amounts necessary to insure that not less than ten (10%) of the FY 07 Community Preservation Fund Revenues have been either appropriated or set aside by the Town for the open space community preservation purposes of the Town to be maintained in the Community Preservation Fund Open Space Reserve; and (iv) any amounts not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserve for later appropriation.

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

# ATTACHMENT V

Applicant	Project	Grant Request	Historical	Open Space	Housing	Recreation	Administration	General Fund	Total
NLSS	Complex Restoration	\$450,000 bonding	\$450k / 5yr. \$117k-FY07						\$117,000 FY-07
Housing Authority	Generator	\$19,000			\$19,000				\$19,000
Planning Board	Study	\$15,000			\$15,000				\$15,000
Greenlawn Cemetery	Road Rehabilitation	\$30,000	\$15,000						\$15,000
Swing With Me	School Playground	\$20,000				\$20,000			\$20,000
Dory Club	Club Renovation	\$135,000	\$40,000						
Village Church	Roof & Window Restoration	\$69,085	\$50,000						\$50,000
Administrative		\$5,000					\$5,000		\$5,000
Housing Reserve		N/A							
Historic Reserve		N/A							
Open Space Reserve		N/A		\$27,850					\$27,850
CPA General Fund		N/A							0
TOTALS		\$308,085	\$450,000 5yr. \$222,000 FY 07	\$27,850	\$34,000	\$20,000	\$5,000		\$308,850

## VI

### **SOLICITATION OF PROJECT PROPOSALS**

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

**APPENDIX 14**

**TOWN OF NAHANT  
MILITARY HOUSING REPORT**

**2006 Annual Town Meeting  
Military Housing Report**

At a Special Town Meeting, held on August 9, 2004, the Town overwhelmingly voted to purchase a parcel of land abutting Castle Road, Gardner Road and Goddard Circle (approximately 140,000 Sq. Ft.) commonly known as the Coast Guard Housing, from the Federal Government. The purchase price for this acquisition was \$2,000,000. The Town voted to borrow \$2,100,000, leaving an extra \$100,000 for legal and other professional expenses. The Town also voted to authorize the Board of Selectmen to transfer funds from the Town's Stabilization Account to make the first year's interest payment on the short-term borrowing, estimated to be approximately \$70,000.

In the spring of 2005 the Town engaged the services of a professional property management firm (Hall Management) to manage the property, and the twelve single-family homes. Hall Management began rentals in May 2005. Revenues as of December 31, 2005 totaled \$120,812.83 (see attached) and expenses totaled \$50,292.67 for the same period, leaving a fund balance of \$70,520.16. Estimated profit/loss for January 2006 through August 2006 is included in the attached revenue and expenditure report. It is estimated that the balance after expenses, including debt payment will be approximately \$107,000. At present the Town is paying only the interest cost (approximately \$73,000 per year) on the \$2,100,000 borrowing, referred to as short-term borrowing costs. Property rental revenues, after expenses clearly cover the short-term borrowing costs.

At the 2005 Annual Town Meeting the Town voted to appoint a Design and Development Committee to advise the Town with implementing a development plan and process for the reuse of the property and to report back to Town Meeting with their findings. This Committee has been assembled and is currently meeting on a regular basis.

Sincerely,  
Mark P. Cullinan, Town Administrator

**MILITARY HOUSING FINANCIAL REPORT**

<b>REVENUES</b>	
Rentals - 5/05	\$2,750.00
Rentals - 6/05	\$12,635.00
Adjustment - 6/05	\$50.00
Rentals- 7/05	\$17,968.51
Rentals- 8/05	\$16,604.32
Adjustment - 8/05	-\$1,400.00
Rentals- 9/05	\$16,805.00
Rentals- 10/05	\$17,612.00
Rentals- 11/05	\$16,511.00
Rentals- 12/05	\$21,257.00
Other Income	\$20.00
<b>Total Coast Guard Houses Revenue</b>	<b>\$120,812.83</b>

<b>Less Expenditures:</b>		
<b>BREAKDOWN BY CATEGORY</b>		
Landscaping	\$6,430.00	
Commissions- Rent	\$9,333.10	
Carpentry	\$3,488.04	
Maintenance and Repairs (Heating)	\$2,169.35	
Pest Control	\$475.00	
Painting	\$10,000.00	
Management Fees	\$5,516.70	
Advertising	\$85.90	
Bank Charge	\$10.00	
Supplies	\$470.20	
Flooring	\$599.40	
Electrical	\$29.95	
Plumbing	\$2,824.11	
Misposting to Escrow	\$50.00	
Bldg Repairs & Maint	\$1,316.73	
Utility	\$7,156.29	
Services	\$337.90	
	<hr/>	
<b>TOTAL EXPENSES</b>		<b>\$50,292.67</b>
<b>BALANCE AS OF 12/31/2005</b>		<b>\$70,520.16</b>
 <b>Estimated Profit/Loss for 1/06-8/06</b>		
Estimated Rent Revenue 1/06-8/06	\$131,800.00	
Estimated Expenditures 1/06-8/06	\$22,024.00	
	<hr/>	
Net Estimated P/L - 1/06-8/06		<b>\$109,776.00</b>
 <b>ESTIMATED BALANCE</b>		
		<b>\$180,296.16</b>
<b>LESS INTEREST PAYABLE</b>		
		<b>\$73,200.00</b>
		<hr/>
<b>ESTIMATED BALANCE AFTER DEBT PAYMENT</b>		<b>\$107,096.16</b>
 <b>BORROWING</b>		
	\$2,100,000.00	
<b>INTEREST DUE 9-14-06</b>	\$73,200.00	

APPENDIX 15

JOHNSON SCHOOL  
RENOVATION COMMITTEE  
REPORT

## **2006 ANNUL TOWN MEETING**

### **JOHNSON SCHOOL RENOVATION COMMITTEE REPORT**

With the passage of Articles at the Special Town Meeting in February and the associated Ballot authorizing the additional funds needed for the Johnson School Addition Renovation Project, the Johnson School Renovation Committee has:

- Engaged the services of W. T. Rich as the General Contractor on the project
- Hired a Project Manager to act as the owner's representative on the construction site to oversee and report on the job's progress
- Submitted all the documents necessary to finalize our Funding Agreement with the state

More detailed information will be provided at the next Annual Town Meeting when there is more to report. At the time of submission of this report, the job has just commenced and is progressing according to plan.

\*\*\*\*\*

**APPENDIX 16**

**TOWN MEETING  
FREQUENTLY ASKED QUESTIONS**

## 2006 Town Meeting



April 29, 2006

### **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?

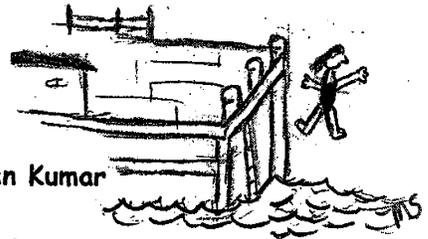
- The Education Reform Act of 1993 sets certain standards for the components and totals of local spending on the school system and at the same time sets standards for improved student performance.
- No town is permitted to spend less than Net School spending. The formula for Net School Spending is set 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.
-







Nahant is so small, you can make many friends easily.--Ashiwan Kumar



On a beautiful, hot, summer afternoon there is nothing better than going to the town wharf or one of the beaches to cool off and go swimming.--Jimmy Lowe

There is nothing better than sailing out of the channel to Egg Rock on a cool summer's day.--Lindsey Marini

Winter is especially exciting since I'll be at Bailey's Hill sledding through the sugary, powdery snow.--Madeline McKie

I love being able to walk anywhere in Nahant, knowing that I will find someone who makes me happy. It's such a small town, the ocean is always around you.-- Colleen Meagher

No matter where I wander, the ocean follows. I have the great fortune to be able to experience the glimmering, thrashing waves of the ocean from my windows to the world.-- Alexandra Moccia

Within Nahant, my favorite place to be is the American Legion Hall. I have danced there, spent many happy times there, and had celebrations there.--Holly Noonan

Oceans!! Salty, cold, relaxing, cool, cool, cool ocean water splashing against my legs. I love the oceans!--Lee Peluso

When a white blanket of snow covers Bailey's Hill, I speed along on my sled and cold air is biting my numb nose!--William Ross

During the still silence of the night, I love looking out my window and seeing each star mirrored on the deep, dark sea. Every reflection is a twinkling diamond.--Emily Samson

On the causeway, I love seeing the seagulls perched on the light posts all in a row. They are our feathery guardians, keeping a watchful eye as we drive home.--Mary Samson

Spending summer days swimming, tubing, fishing, and crab hunting-How good does it get?--Tony Silva

I love walking my dog all through Nahant and seeing all the pristine and beautiful flowers blooming everywhere in a burst of lively and cheerful colors.--Rita Tsokanis

Every summer, my relatives gather around and meet near Swallow Cave. We have cook-outs and bonfires. We play croquet, catch crabs, and jump off the rocks into the cool ocean. I could never do this anywhere else in the world! Nahant is a great place to have fun!--Kita Wheeler

The students, faculty and staff who love the Nahant Johnson School.



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