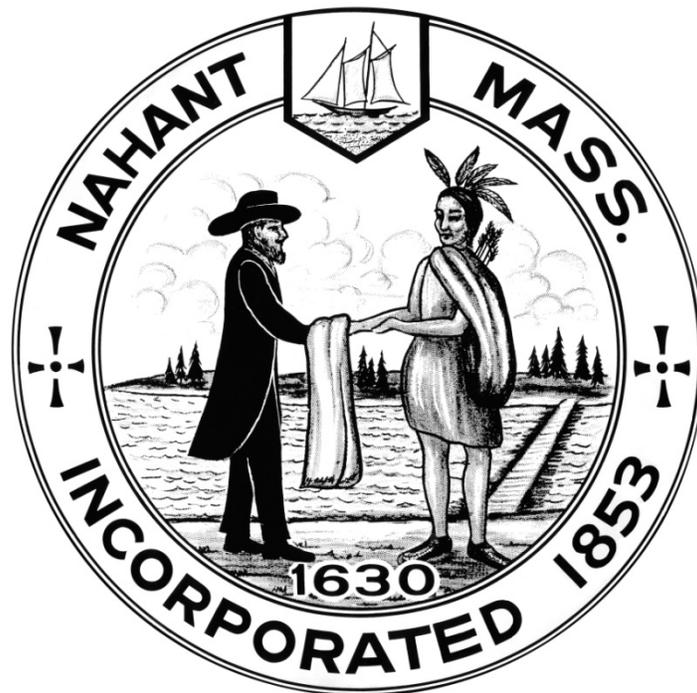


**Report and Recommendations  
of the  
Advisory and Finance Committee**



**Town of Nahant  
Massachusetts**

**Annual Town Meeting  
Saturday, April 27, 2019  
12:30pm**

A special glimpse into the town we call home. . .



The **Library** holds a special spot in our hearts, enveloping us in magical books and transporting us to their enchanted lands.

-Collette Heil



There is nothing so blissful as enjoying the hot summer sun with your friends **sailing** through the thrilling waves.

-Daniel Wabno



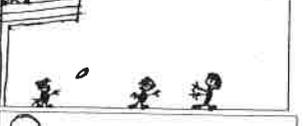
On **Egg Rock**, the birds will fly as the crashing ocean waves say goodbye.

-Camilo Bianchi



**Long Beach** is a special paradise, full of love and life, from its sparkling water to the steaming sand, it will forever hold an extraordinary place in our hearts.

-Nora Kisiel



**Veterans Park**, where the footballs fly high in the wonderful blue sky and the flags wave in the air so proud like a parade marching by.

-Joseph Marino



**Doggie Beach**, a place where the balls fly high and the dogs catch them through the splashing waves.

-Like Siriani



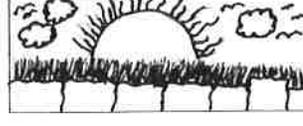
**Bailey's Hill** is a thrilling place that you can sled and have snowball fights with your friends.

-Sostene Raffaele



**King's Ledge** is an exquisite spot to sit, overlooking the sparkling waters of Forty Steps.

-Jolene Flebbe



As the people smile and stay for a while, the waves crash down and the sun looks like a crown; **Black Rock** is the place to be.

-Heather Doucette



From the golden brown sand to the bright crystal water, the sun shines bright at my favorite place in Nahant, **Short Beach**.

-Isabelle Skabeikis



Where sand shines bright in the sunlight, rocks tower high above residents that have an enjoyable time down on the delightful seaside; that is what makes **Forty Steps** special.

-Cameron Angersbach



If you are looking for an amazing place to watch a gorgeous sunrise or someplace to jump into the crystal ocean, you should stop by **East Point**.

-Richard Maddocks



**Heritage Trail**, the way the trees blow through the air, your colors change through the light, having you here is such a delight.

-Elle Clark

Dear Friends & Neighbors:

For the last several years this letter has warned of the inevitable day of financial reckoning for the Town. Although that day has come after a period of often-changing management, the Town has stabilized the leadership and management of the Town with the hiring of new Town Administrator Tony Barletta. In his first few months he has shown himself to be a committed and focused manager with an appetite to learn. He has taken measures to “right a listing ship” that had made no fundamental changes to ensure future financial security. With the fiscal year 2020 budget in our sights it is clear we have reached the foreseen “point of crisis” and the pattern of repeated “can-kicking” cannot continue.

This year, the Town is proposing a property tax increase via an over-ride of Proposition 2½. As an over-ride is a decision of the people expressed through a ballot question, the Advisory and Finance Committee is precluded, under Massachusetts law, from advocating any position on the merits of the over-ride question itself in materials that are paid for with public funds such as this Warrant book. This year, to account for both possible outcomes of the ballot vote, we have prepared two budgets: one contingent on the over-ride passing, the other assuming it does not. Additionally, “contingency” language has been included in applicable Warrant spending articles.

There are a number of necessary costs, many outside the control of the Town of which the passing of the over-ride vote would allow the Town to address. Paying for recovery from the March 2018 storm is one major issue requiring funds proposed by the over-ride vote. This storm wreaked havoc on the Town both physically and financially. Critical repairs began immediately after the storm, as the Town worked on identifying funding sources. The cost of repairing that storm’s damage exceeded \$1.6 million at the time we submitted our estimated costs to FEMA. We have been further advised by the Town Administrator, working with FEMA, that the \$1.6 million could be a low estimate for the full repairs. In fact, we have recently learned that one estimate was \$100,000 too low. We have already borrowed, on an emergency basis, to pay for the estimated cost of repairs while we wait for our reimbursement. Over time, FEMA will reimburse the Town 75% of the funds for the storm damage, but that cannot occur until work is completed. This year’s proposed over-ride would provide funding for the Town to repay \$425,000 of that debt, the Town’s current estimate of our 25% share of \$1.7 million.

The Advisory & Finance Committee spent countless hours with the Town Administrator in February, March and April, appearing on behalf of the Selectmen, discussing how the proceeds of an over-ride would be dedicated this year and, if it were to pass, how the proceeds would be dedicated in the future to ensure longer-term financial security.

We appreciate the effort and time our new Town Administrator put into his first budget cycle. Through tense, lively, and productive discussions and close collaboration with the Advisory & Finance Committee, the Town has agreed to embark on several changes to re-evaluate the way the Town currently does business, manages its finances, and executes the annual budget process. Through these discussions the Advisory & Finance Committee identified underlying financial factors that have contributed to the Town’s current fiscal situation.

The underlying factors that have not changed:

- **Core Town operations still have not been optimized.** Town Government, Public Safety, Schools, and Public Works have all shown increased personnel expenses through salary increases based on current head count. Salaries, overtime, vacation, health care, and retirement funding have pushed costs to grow faster than revenue. Advances and efficiencies in technology have not been implemented to a sufficient degree. Evaluation of service models has not occurred.
- **Consequences of long-deferred infrastructure maintenance remain.** The Town has taken steps toward a full-fledged long-term plan to revitalize the Town's entire Water and Sewer infrastructure. Based on presentations and estimates from three engineering firms, the long-term cost of those repairs/replacements ranges from \$3 to \$38 million. The Town borrowed \$4 million last year to begin "Phase 1". The actual long-term cost of the complete necessary upgrade has yet to be determined. It is expected that the cost will be in the millions of dollars. Beyond the Water and Sewer infrastructure we face an array of other significant maintenance and infrastructure needs with respect to other Town departments and buildings.
- **"Extraordinary Events" should be expected.** Some years our rocky outcrop is lucky; the ocean and weather only enhance the beauty of living in Nahant. More frequently however, we are faced with damaging winds, seas, and weather. Scenarios once considered "extraordinary" should be planned for as "highly probable." Currently, we look to FEMA and emergency borrowing as the solutions. This is neither economical nor sustainable. The fickleness of nature aside, other man-made uncertainties (i.e. the still-unresolved Coast Guard Housing plan and proposals that may engage Northeastern University in protracted legal battles) will come to fruition in 2020.

The Advisory & Finance Committee came to several agreements with the Town, including the following fiscal and management policies:

- While the need has been long identified (and again reinforced in a 2015 assessment by the MA Department of Local Services), there remain no formal Financial Policies and Procedures in place. The Town has agreed to study and work with the Finance Committee, Selectmen, Accountant, Treasurer, and other stakeholders, to establish Financial Policies. The establishment of such policies is the first step toward reaching other long-term goals, which will be established before next year's budget cycle.
- The Town has agreed to continue to fund the Other Post-Employment Benefits Account (OPEB) at an appropriate level, in the future, if the over-ride should pass. For many years the Advisory & Finance Committee has been concerned with the Town's unfunded OPEB liabilities. The budget with an over-ride funds the Town's current OPEB account with \$25,000. In future years the Advisory & Finance Committee would expect this annual contribution to be significantly higher. Based on the current population of Town employees eligible for retirement benefits, our unfunded liability over the next 30 years is estimated between \$3,000,000 and \$4,000,000.

- Additionally, the Advisory & Finance Committee has advocated for a robust investment in the Town's Stabilization Fund. A Stabilization Fund is a mechanism to set aside money either for unforeseen needs or for capital projects. Such a fund is intended to equalize the effect of capital or other expenditures over time; essentially a "rainy day" fund. A majority vote by the community's legislative body (for Nahant, Town Meeting) is required to appropriate funds into the Stabilization Fund. More importantly, that Fund is protected from reckless use: two-thirds of the Town Meeting must vote to appropriate money out of the fund. Nahant's Stabilization Fund has a current balance of only \$93,339. This anemic balance puts the Town at great risk from multiple fronts, including the inability to pay for storm damage or unexpected large bills like the Willow Rd. and the Lynnway sewer force main breaks in 2017. Apart from lacking any cushion to pay bills, a Town's low savings rate makes it less attractive to investors, which increases the interest costs for borrowing, and forces the bond rating lower. It is a common-sense financial policy for any person, household, business, or town to have a savings account.
- Looking forward, the Town has agreed to meet monthly or quarterly with the Advisory & Finance Committee to establish Financial Policies and begin the budget process early in the year. We will all benefit from a more collaborative and timely approach to budgeting.
- Additionally, the Board of Selectmen agreed to ask the Town Meeting to approve a shift of the Annual Town Meeting to a slightly later time in the year, as proposed by the DOR Division of Local Services four years ago. If Town Meeting approves the warrant article, Town Meeting can have a better understanding of the state budget and other funding sources that the Town relies on. Also, the departments and Town Administrator will have more time to develop and revise budgets, and the Finance Committee will have more time for analysis and oversight, and ultimately you, the voters, will be able to make more timely and informed votes.
- Next year the Town has agreed to embark on a zero-based budget approach to create the Town's budget, rather than relying on past trends as the baseline and building from there. Since contractual labor requirements make up a significant portion of expenses, labor contracts with Police, Fire, and DPW will be fairly revisited as they come up for renewal in 2020. The school contracts are in force until August of 2021 but would be considered with the same level of scrutiny as renewal approaches.
- The Town has agreed to create a single, holistic, Selectmen-approved capital prioritization and plan to help inform the Town's decision-making process when purchasing capital items. This plan will persist from one Town Administrator and Department Head(s) to the next, eliminating a recurring source of changes, high costs and high uncertainty.

- Finally, the Town has agreed to begin a town-wide comprehensive study of the true costs of delivering services within the Town, department by department, including the Rubbish Enterprise Fund and the Water & Sewer Enterprise Fund. That will allow you, the voters and taxpayers, to clearly understand what these services cost and what alternatives may exist.

We close this year as one of change and transition. We look forward to next year being one of collaboration, review and planning for long term fiscal security.

Respectfully Submitted,

Brendan Ward, Chair

Perry Manadee, Vice Chair

Ken Carangelo

Henry Clausen

Laurie Giardella

John Fulghum

Julie Tarmy

Robert Vanderslice

Judy Zahora

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There are 31 Articles and 10 sub-Articles for this Annual Town Meeting. For each Article, we present the text of the Article as adopted by the Board of Selectmen, followed by the Advisory and Finance Committee’s Recommendation, and conclude with any Supporting Statement provided. In the Appendices, you’ll find additional information pertinent to a number of these Articles. The name shown in the chart below is the name found in parenthesis next to the cited Warrant Article. Once the Board of Selectman vote on the final Warrant no further changes can be made to the Warrant, including grammar, formatting or otherwise.

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**Warrant for the Annual Town Meeting and Election**  
**April 27, 2019**

**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, 334 Nahant Rd, Nahant Massachusetts for the Annual Town Meeting on Saturday the 27th day of April, 2019, for which the polls will be open from 7:00 a.m. until 8:00 p.m., then and there to act on Article One, and, further to commence action at such location on the remaining Articles in this warrant at 12:30 p.m. that same day.

**ARTICLE 1. (Annual Town Election)** To choose from amongst the registered voters of the Town the following Town officers: a Moderator for a term of one (1) year, one member of the Board of Selectmen for a term of three (3) years, one Town Clerk for a term of one (1) year, one member of the Board of Assessors for a term of three (3) years, one member of the Public Library Trustees for a term of three (3) years, one Constable for a term of one (1) year, one member of the Nahant School Committee for a term of three (3) years, and two members of the Planning Board for terms of five (5) years each; and, further, to act on the following question:

Shall the Town of Nahant be allowed to assess an additional \$600,000 in real estate and personal property taxes for the purposes of the general operation of the Town, including Stabilization, Other Post-Employment Benefits, storm damage repairs, and public schools for the fiscal year beginning July first, 2019?

Yes \_\_\_\_\_

No \_\_\_\_\_

and for any other matters that may be brought forward to the voters on the Town Ballot, or take any action in relation thereto.

**NO RECOMMENDATION:**

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

**ARTICLE 2. (Borrowing & Compensating Balance)** To see if the Town will vote to authorize the Town Treasurer, with approval of the Board of Selectmen, to borrow from time to time in anticipation of revenue in the fiscal year beginning July 1, 2019, in accordance with the provisions of the Massachusetts General Laws, Chapter 44, Section 4, and to issue a note or notes therefore, payable within one year, in accordance with Chapter 44, Section 17, and to authorize the Treasurer/Collector to enter into a compensating balance agreement or agreements with banking institutions with the approval of the Board of Selectmen, for FY2020, pursuant to General Laws Chapter 44, Section 53F, or take any other action relative thereto.

**RECOMMENDED:**

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

**ARTICLE 3. (FY19 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 take any other action relative thereto.

**NO RECOMMENDATION:**

At the time this book went to print, transfer requests have not been finalized. Inter-departmental transfers are anticipated and the Advisory and Finance Committee intends to produce a recommendation prior to the Annual Town Meeting. The Committee will provide specific details and explain the nature of the transfers and our recommendation(s) in our motion at Town Meeting.

**ARTICLE 4. (Snow and Ice)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, and/or transfer from available funds, a sum of money for the FY2019 snow and ice account or take any other action relative thereto.

**NO RECOMMENDATION**

Each year, the Town appropriates a sum for snow and ice removal. Under Massachusetts State law, we are allowed to overspend this budget. In FY18, we increased the appropriation to \$30,000, as an incremental step to improve the variance between budgeted and historical actual spend. Funds required to cover the deficit in this account come from available sources, not anticipated revenue. At the time this book went to print, snow and ice totals for FY2019 had not been finalized.

**ARTICLE 5. (Salary & Classification Plan)** To see if the Town will vote to amend the Nahant Town By Laws, Article XIII, Section 5, Subsection B, entitled “Chart of Classification and Salaries” for the fiscal year beginning July 1, 2019, 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.

The Town must take two steps before actually paying employees:

1. Set the rate of pay. This simply establishes how much the Town may pay an employee, but does not authorize an expenditure of funds to actually pay the employee.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 9 (the Omnibus Budget). Approving the line items containing salaries and wages authorizes their payment.
- 3.

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:

<u>Rate Setting Mechanism</u>	<u>Approval Mechanism</u>
1. A Classification and Salary Plan covering many clerical and professional positions.	This Article 5
2. Collective bargaining agreements with the fire fighters’, police, DPW and teachers’ unions.	Collective bargaining agreements ratified by Town Meeting or School Committee

3. Individual contracts with various Town government agencies.

Direct agreement  
between employee and  
Town agency

4. Elected officials.

Article 6

**Positions subject to the Classification and Salary Plan Fiscal Year 2020**

<b>POSITION</b>	<b>STARTING SALARY RANGE</b>	<b>MAXIMUM</b>
	<b>MINIMUM – MAXIMUM (\$)</b>	<b>SALARY (\$)</b>
<i>Town Administrator</i>	97,635-119,122	145,330
Accountant	83,013-101,275	123,552
Treasurer / Collector	69,181-84,406	102,981
Police Chief	92,976-113,422	138,382
Fire Chief	83,013-101,275	123,552
DPW Superintendent.	83,013-101,275	123,552
Assistant Assessor	69,181-84,406	102,981
Assistant Treasurer / Collector	52,312-63,814	77,854
Administrative Assistant	43,597-53,186	64,896
Assistant Accountant	52,312-63,814	77,854
Head Librarian	60,154-73,382	89,523
Information Technology	28,850-55,000	63,150
Clerk/Dispatcher	43,597-53,186	64,896

<b>Position</b>	<b>Salary Range (\$)</b>
Town Engineer	8,000 - 20,000
Children's Librarian	16,500 - 56,430
Animal Control Officer	8,300 - 10,400
Assistant Animal Control Officer	3,000 – 6,600
Council on Aging Coordinator	27,170 – 56,430
Health Inspector	8,000 – 15,100
Assistant Health Inspector	500 – 750
Public Health Nurse	2,500 – 4,000
Public Health Doctor	500 – 750
ADA Coordinator	500 – 750
Inspector of Buildings	9,500 – 15,000
Inspector of Plumbing and Gas	3,500 – 6,000
Inspector of Wiring	3,500 – 6,000
Alternate Inspector of Buildings	4,500 – 6,000
Alternate Inspector of Plumbing and Gas	1,800 – 2,600
Alternate Inspector of Wiring	1,800 – 2,600
Assistant to Inspectors	28,662 – 42,661
Harbormaster	1,100 – 3,000
Wharfinger	1,100 – 3,000
Assistant Harbormaster	400 – 1,000

Position	Salary Range (\$)
Assistant Wharfinger	400 – 1,000
Board of Registrars, Clerk	1,500
Board of Registrars, Chairperson	200 – 310
Board of Registrars, Member	150 – 210
Veteran's Agent	5,000.00- 8,000.00
Clerical Assistant/Assessors' Office	15,000 – 42,661

Position	Daily Rate (\$)
School Traffic Guide	30.00
	Hourly Range (\$)
Assistant Librarian	12.00 – 16.00
Clerical, Part Time	12.00 – 15.00
Keeper of the Lockup	12.00 – 16.22
Police Matron	12.00 – 16.22
Public Works Labor, Part Time	12.00 – 16.00
Public Works Labor, Part Time Skilled	12.50 – 20.00
Election Worker	12.00 - 15.00
Library Page	12.00 - 15.00
Sailing Supervisor	12.00 - 15.00
Sailing Instructor	12.00 –15.00
Playground Supervisor	12.00 - 15.00
Playground Instructor	12.00 - 15.00

### 1. Wage rates established by collective bargaining

The Town has not yet negotiated contracts with three unions, police, fire and public works. The School Committee negotiated collective bargaining agreements with the teacher's union and the Educational Support Professionals. The wage rates set in these contracts are not individually subject to change by the Town Meeting. The current actual salary of the contracts for FY 19 for all non-school unions are as follows:

Position	Step 1	Step 2	Step 3	Step 4
Department of Public Works				
Laborer	40,593.49	42,230.93	43,906.47	45,543.91
Skilled Laborer	45,734.29	47,371.74	49,085.34	50,798.96
<i>Mechanic I</i>	48,665.62	50,286.84	52,040.49	54,587.56
Foreman	51,255.93	52,893.37	54,721.21	56,434.84
General Foreman	64,238.65	66,297.59	68,353.93	70,440.92
<i>Mechanic II</i>	60,011.30	61,811.65	63,666.02	65,575.99
Police Department				
Patrolman / EMT	53,597.29	55,445.34	57,293.38	59,137.63
Sergeant / EMT	65,141.13			
Lieutenant / EMT	71,655.27			

Position	Step 1	Step 2	Step 3	Step 4
Fire Department				
Fire Fighter	49,602.83	51,313.19	53,023.47	54,730.32
Fire Fighter / EMT –D	53,104.79	54,935.91	56,766.96	58,594.30
Sr. Private FF/EMT B				65,196.65
Lieutenant/EMT-D				65,918.58
Captain / EMT – D				73,242.84

**\*Contract negotiations for a successor agreement are currently taking place.**

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 payroll records for fiscal year 2018 was:

Position	Range
Police Officer	\$85,949.00-\$138,793.00
Firefighter	\$88,900.00-\$137,075.00
Public Works Employee	\$59,151.00-\$104,501.00

The teacher's teachers' salary schedule for **FY 20** is as follows:\*

	B	B + 15	M	M + 15	M + 30 CAGS	M + 45 CAGS	M + 60 CAGS
<b>1</b>	47,527	48,811	51,208	52,430	56,464	59,751	62,139
<b>2</b>	50,385	51,680	53,967	56,012	59,328	62,615	65,119
<b>3</b>	52,253	54,544	56,893	58,884	62,196	65,449	68,038
<b>4</b>	56,113	57,412	59,761	61,750	65,058	68,343	71,077
<b>5</b>	58,711	60,276	62,624	64,617	67,917	71,203	74,052
<b>6</b>	61,850	63,138	65,491	67,475	70,790	74,076	77,037
<b>7</b>	64,716	66,004	68,358	70,347	73,652	76,938	80,014
<b>8</b>	67,575	68,871	71,219	73,211	76,518	79,804	82,997
<b>9</b>	70,449	71,731	74,081	76,063	79,322	82,665	85,971
<b>10</b>	73,340	74,599	76,949	78,940	82,252	85,538	88,959

B = Bachelor's Degree

+15 = Fifteen Graduate Credits

+45 = Forty-Five Graduate Credits

CAGS=Certificate of Advanced Graduate Study

M = Master's Degree

+30 = Thirty Graduate Credits

+60 = Sixty Graduate Credits

The teacher's contract also has a longevity clause calling for annual payments depending on years of service. The range of gross pay from the Town based on payroll records in fiscal year 2018 was \$71,119.00-\$91,439.00.

The Educational Support Professionals (ESP) contract covers six to nine employees, depending on the year. Currently there are six employees covered by this union contract for hourly pay range for FY19 and FY20 as follows:

<b>Educational Support Professionals for FY19</b>	<b>Hourly Range (\$)</b>
Education Support Professionals	17.62– 20.00

One current employee is paid \$17.62 per hour, one is paid \$18.81 per hour and four current employees are paid \$20.00 per hour.

<b>Educational Support Professionals for FY20</b>	<b>Hourly Range (\$)</b>
Education Support Professionals	17.39- 20.45

## 2. Other agreements

The School Committee has an individual contract with the Superintendent expiring June 30, 2019. The school committee will negotiate the salary with the superintendent prior to July 1 of each year. The current agreement is as follows:

<b>Position</b>	<b>Annual Salary</b>
Johnson School Superintendent (100 days per year)	\$49,600.00

The Superintendent has contracts for other employees as follows: These agreements expire June 30, 2019 and are as follows for FY19. **The Superintendent will negotiate these salaries prior to July 1, 2019 for FY 20.**

<b>Position</b>	<b>Annual Salary</b>
Director of Special Education (50 days per year)	\$470.00 Daily
Johnson School Principal (220 days per year)	\$110,367.00
Administrative Assistant for Business and Finance	\$47,028.00
Administrative Secretary	\$34,677.00
Food Service Coordinator	\$20.00 per hour
Custodian 1	\$22.16 per hour
Custodian 2	\$21.05 per hour

## 3. Health Insurance

The Town pays a portion of health insurance for most full-time employees. During fiscal 2020 the Town Administrator expects the Town's share of annual health insurance premiums to be \$7,148.00 for individual coverage and \$19,157.00 for family coverage. The Town has only limited control over this expense because the type of coverage is dictated by the employment or union contracts and the insurance carriers set the rates. The Town is required to pay a minimum of 50% by state law.

**ARTICLE 6. (Compensation for Elected Positions)** To see if the Town will vote to fix the salary and compensation of all elective officers of the Town for the fiscal year beginning July 1, 2019, as required by Massachusetts General Laws Chapter 41, §108, or take any other action relative thereto.

**RECOMMENDED:**

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

Position	Annual Salary
Selectman	\$1.00
Constable	\$50.00
Assessor	\$1.00
Town Clerk	No Override \$60,043
Town Clerk	Override \$60,637

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

**NO RECOMMENDATION:**

At the time this book went to print, transfer requests have not been finalized. Inter-departmental transfers are anticipated and the Advisory and Finance Committee intends to produce a recommendation prior to the Annual Town Meeting. The Committee will provide specific details, and explain the nature of the transfers and our recommendation(s) in our motion at Town Meeting.

**ARTICLE 8. (Omnibus)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds such sums of money as may be necessary to defray Town charges for the fiscal year beginning July 1, 2019, and, further, to appropriate an additional sum of money for ensuing fiscal year, subject to approval by the voters of the Town at an election of a Proposition 2 ½ override, so called, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends that the Town adopt the budgets with and without an override presented in this book immediately following the Warrant and our recommendations.

**ARTICLE 9. (Water & Sewer Enterprise)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds a sum of money to operate the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2019, or take any other action relative thereto.

**RECOMMENDED:**

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

Salaries	\$409,199.00
Expenses	\$1,080,634.00
Capital outlay	60,000.00
Debt	\$830,318.00
Emergency reserve (Uncollectible)	\$40,350.00
<b>Subtotal Appropriated in W/S Fund</b>	<b>\$2,420,501.00</b>

And that \$1,809,510 is raised as follows:

Water and Sewer Department Receipts	\$1,808,910
Investment Income	<u>600</u>
Total	\$1,809,510

The estimated FY 20 rate for Water is \$9.01 and the rate for Sewer is \$9.94 which is a change from \$8.86 for Water and \$8.96 for Sewer in FY 19. All Water and Sewer rates are based on price per 100 cubic feet. For further clarification, 1 cubic foot equals 7.48 gallons.

**ARTICLE 10. (Water/Sewer - Equipment and Paving)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, including retained earnings in the Water and Sewer Enterprise Fund, a sum of \$30,000 for paving throughout Town, including all costs incidental to or related thereto, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends passage of this article. The article is specifying the amount to be used for the replacement of supplies and street paving necessitated by water and sewer work. This is the second year of specifying an amount for repair of streets for the Water/Sewer Enterprise funds.

**ARTICLE 11. (Rubbish Enterprise)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, including retained earnings of the Rubbish Enterprise. a sum of money to operate the Rubbish Enterprise Fund for the fiscal year beginning July 1, 2019, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends passage of this Article. The FY 2020 rate per Household has been determined to be \$345, unchanged from FY 2019.

<i>Salaries</i>	<i>58,581.00</i>
<i>Expenses</i>	<i>398,300.00</i>
<i>Capital Outlay</i>	<i>0.00</i>
<i>Debt</i>	<i>0.00</i>
<i>Emergency Reserve-uncollectible</i>	
	<b>\$456,881.00</b>
<i>AND THAT \$456,881 is raised as follows:</i>	
<i>Rubbish Department Receipts</i>	<i>\$444,250.00</i>
<i>Investment Income</i>	<i>\$200.00</i>
<i>And Usage of Available Rubbish Funds</i>	<i>12,431.00</i>
<i>Totaling</i>	<b>\$456,881.00</b>

**ARTICLE 12. (Compost Area)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, including retained earnings of the Rubbish Enterprise, the sum of \$50,000 for the costs associated with the maintenance of the compost area, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends passage of this Article for the costs associated with the maintenance of the compost area and that the appropriation of \$50,000 be raised from available funds in the Retained Earnings Account of the Rubbish Enterprise Fund. Additionally, it is recommended that trash,

compost and recycling services be reviewed as fee for service and prioritized in the cost of service delivery analysis requested by the Finance Committee.

**ARTICLE 13. (Chapter 90 Highway)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, or raise by borrowing, such sum of money in order to accomplish certain highway construction and maintenance pursuant to the provisions of the General Laws, Chapter 90, or other state transportation program, or take any other action relative thereto.

**RECOMMENDED:**

A vote to approve this Article allows the Town to receive MGL Chapter 90 funding for paving and repair of roads and sidewalks.

**ARTICLE 14. (Amend General By-Laws and Establish Fiscal Year Spending Limits)** To see if the Town will vote pursuant to Massachusetts General Laws Chapter 44, §53E½, as most recently amended, to: (1) amend the General Bylaws of the Town by inserting a new section establishing and authorizing revolving funds for use by certain Town entities; and, (2) establish fiscal year spending limits for such funds, all as set forth below; or take any other action relative thereto.

(1) Amend the General Bylaws by inserting in Article IV the following new section:

Section 8 Revolving Funds

- A. This bylaw, adopted in accordance with General Laws Chapter 44, §53E½ establishes and authorizes revolving funds for use by the Town entities listed in connection with the operation of specific programs or activities that generate receipts to support all or some of the expenses of those programs or activities.
- B. Expenditure Limitations: An authorized department or agency head, board, committee or officer may incur liabilities against and spend monies without further appropriation from a revolving fund established hereunder, subject to the following:
  - Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund;
  - No liability shall be incurred in excess of the available balance of the fund; and
  - The total amount spent during a fiscal year shall not exceed the amount authorized by Town Meeting or any increased amount approved during that fiscal year by the Board of Selectmen and Finance Committee.
- C. Interest: Interest earned on monies credited to an authorized revolving fund shall be credited to the General Fund.
- D. Procedures and Reports. Except as provided in General Laws Chapter 44, §53E½ and this bylaw, revolving funds authorized hereunder shall be subject to all applicable state laws and regulations governing municipal funds. The Town Accountant shall include on the regular report to the entity authorized to expend each revolving fund a statement on the collections credited and the encumbrances and expenditures charged to such fund, as well as the balance available for expenditure

E. Authorized Revolving Funds.

<b><u>FUND</u></b>	<b><u>REVENUE SOURCE</u></b>	<b><u>AUTHORITY TO SPEND FUNDS</u></b>	<b><u>USE OF FUNDS</u></b>
Council on Aging Revolving Fund	Council on Aging fees	Council on Aging	Activities for Seniors
Cemetery Revolving Fund	Burial opening fees, cremation fees, and grave stone-setting fees	Public Works Department	Maintenance, operation and capital improvements of the Greenlawn Cemetery

(2) Vote to Establish Fiscal Year Expenditure Limits (Note: This action is not a by-law amendment)

And, further, to establish FY2020 fiscal year spending limits for such funds in the amounts indicated, with such limits to be applicable from fiscal year to fiscal year unless adjusted by Town Meeting prior to July 1 for the ensuing fiscal year, as follows:

<b><u>FUND</u></b>	<b><u>SPENDING LIMIT</u></b>
Council on Aging Revolving Fund	<u>\$15,000</u>
Cemetery Revolving Fund	<u>\$20,000</u>

**RECOMMENDED:**

As part of the State’s “Modernizing Municipal Finance and Government Act” (Chapter 218), the Town of Nahant is allowed to modify its By-Laws, to pull the establishment and authorization of these already existing revolving funds into our general Town By-Laws.

Typically the establishment and authorization of the “Council on Aging Revolving Fund” and the “Cemetery Revolving Fund” are done every year at Town meeting. With the passing of this Article they will become permanent. These funds will also be able to carry over any unused balance in excess of the \$10,000 limit that is typical for revolving funds outside of these two exceptions.

The spending limits specified in section (2) of this Article establish limits that are typically set every year, but again will now only need to be altered every 5-10 years given current trends.

The State statute, Chapter 44, §53E½, only applies to these two revolving funds and cannot be applied to the recreation revolving funds that are the subject of the next Article. Article 15 funds are governed by a different statute.

**ARTICLE 15. (Recreation Revolving)** To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 44, §53D, thereby reauthorizing Parks and Recreation revolving accounts for general recreation, basketball, sailing, tennis, Fourth of July, tot lots, playground equipment, and Youth Commission, or take any other action relative thereto.

**RECOMMENDED:**

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

As was mentioned in the Article 14 supporting statement, these funds are governed by a different statute, Chapter 44, §53D, that requires the Town to authorize their use every year. These revolving funds also have the requirement that unused balances carried year to year must be below a \$10,000 limit.

**ARTICLE 16. (Community Preservation)** To see whether the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the estimated annual revenues of the Community Preservation Fund (“CPF”) for each of the three purposes of the Community Preservation Act (“CPA”): open space, including land for recreational use, historic resources, and community housing; and, further, to make appropriations from the CPF FY2020 estimated annual revenues or fund balances for the necessary and proper expenses of the Community Preservation Committee (“CPC”) for FY2020, and for purposes or projects consistent with the CPA, all as recommended by the CPC, or to take any other action relative thereto.

**RECOMMENDED sub-articles A through H and J**

The Advisory & Finance Committee after meeting with the Community Preservation Committee recommends passage of Article 16 sub-articles A through H. along with sub-article J. We would like to remind the community that following a FY2018 CPC grant, a systematic and diligent review of the building envelopes of three of Nahant’s major historic structures—Library, Town Hall, and the Ellingwood Chapel was completed and the needs of each of these buildings were summarized with costs and prioritization. This year sub-article C prioritizes the criticality of protecting the Library’s exterior structure. Sub-articles D through F and H, are recreation grants focused on projects addressing public recreational areas. By supporting these projects, much needed improvement and repairs can be made to these recreational areas for public enjoyment. Support of Sub-article G will allow the town to restore and modernize the Town Hall’s COA kitchen, which provides integral and important services for community. Finally, the Advisory and Finance Committee continues to recommend that town administration work closely with the Community Preservation Committee for opportunities to fund future projects that meet/fall within the Community Preservation Act.

**NOT RECOMMENDED sub-article I**

Although the Advisory & Finance Committee recognizes the importance of a formally adopted Open Space Master Plan, the Advisory & Finance Committee feels that this appropriation is premature in its timing. Given the fact that there currently are no appointments to the Open Space Committee, there is no pressing need to make this appropriation at this time. Furthermore, the Advisory & Finance Committee would like a newly formed Open Space Committee to evaluate previously Open Space Master Plans [drafts as recent as 2016], to see if previous work would meet the State’s standard for an adopted Open Space Master Plan at more efficient cost than suggested in this sub-article appropriation.

**The CPC’s proposed recommendations are as follows:**

- A. To transfer the sum of \$26,681 from CPF FY2020 estimated annual revenues to the CPF Community Housing Account.
- B. To appropriate the sum of \$10,000 from CPF FY2020 estimated annual revenues for administrative and operating expenses of the CPC.

**RECOMMENDED by Advisory & Finance Committee**

**Supporting Statement form Community Preservation Committee** – In addition to annual expenses such as dues, help with printing the warrant, etc., these monies are available to assist applicants with professional help in the application process.

- C. To authorize the Treasurer, with the approval of Board of Selectmen, to borrow the sum of \$400,000 pursuant to G.L. c.44B, §11, G.L. c.44, §§7 or 8, the State Public Library Bond program, or any other enabling authority, for the preservation of the historic Nahant Public Library, located at 15 Pleasant Street, consistent with the Town’s application for CPA funding, including all incidental and related costs, and, as appropriate, to issue bonds and notes of the Town therefor, and further, that any premium received upon the sale of any bonds or notes approved by this vote, less any premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c.44, §20, thereby reducing by a like amount the amount authorized to be borrowed to pay such costs; and/or to authorize the Board of Selectmen to apply for, accept and expend any monies that may be made available to the Town for such purposes from any public or private source; and further, to appropriate from CPF FY2020 estimated annual revenues the sum of \$62,800 to pay debt service (principal and interest) on the first year of such borrowing.

**RECOMMENDED by Advisory & Finance Committee**

**Supporting Statement form Community Preservation Committee** – The library building is one of Nahant’s proudest architectural treasures. Over the last two years the Trustees and new librarian have been working to expand library services to the Town, simultaneously dealing with pressing matters of building maintenance while seeking to plan in a forward looking way for major repairs and adaptations to the Library building that will insure it can meet future needs. The 2017 Town Meeting approved the FY2018 CPC recommendation for a total of \$85,000 for repairs to a small region of the building envelope and the damage to interior walls caused by water infiltration in that region.

The 2017 Town Meeting also approved FY2018 CPC grant for a systematic review of the building envelopes of three of Nahant’s major historic structures—Library, Town Hall, and Ellingwood Chapel—and that review identified \$400,000 of repairs needed over the next five years at the Library alone. With soft costs (architectural/engineering fees, permitting, etc) and contingency, the combined costs are \$520,000.

The most pressing of these items is \$162,000 needed to rebuild the tiled stone terrace and structural support which is also a roof over the basement below. At present, most of this is now closed for public use as recommended by the structural engineers due to the badly corroded steel framing no longer adequately supporting the concrete and tile floor of the terrace. Through the efforts of Librarian Sharon Hawkes and Town Administrator Tony Barletta a \$70,000 Emergency Fund grant has been awarded by the Massachusetts Historical Commission to assist with this project. In addition, there are previously voted Community Preservation Funds in the amounts of \$24,000 (FY2018) and \$25,000 (FY2019) to apply to the structural and exterior envelope work for a combined total of \$119,000.

Recognizing the need to protect the building from further deterioration by attending to these most urgent issues, we strongly recommended the funding of these preservation repairs with a 10-year bond. Furthermore, we aware that Trustees with the Building Conservation Committee of the Library are immersed in a study funded by a FY2011 CPA grant focused on interior and space planning. Richard Smith has been engaged as architect for the study. With extensive library planning and rehabilitation experience, Richard Smith is well suited for this complex project. It is anticipated that the Library will be embarking on a coordinated plan to make major renovations and physical improvements in the building over the next few years, kicked off by a celebration of two hundred years of its existence this coming June as one of the oldest public libraries in the Commonwealth.

- D. To appropriate the sum of \$160,000 consisting of \$47,333 from Fiscal Year 2020 Community Preservation Fund revenues and \$112,667 from CPC General Reserves for replacement or improvements to the basketball and tennis courts in the Flash Road Recreation Area and related site work consistent with the Town's request for CPA funding including all incidental and related costs.

**RECOMMENDED by Advisory & Finance Committee**

***Supporting Statement form Community Preservation Committee*** –These courts have been in poor condition for some time depriving the community of a once popular and still desired recreational resource. The Town first applied for CPA funds in 2014 for replacement of the courts. However acknowledging that the courts are in an unfavorable position relative to adjacent sports activities and wetlands, the Town revised its application and a planning grant was awarded instead to comprehensively assess recreation needs and design for all of Nahant with a special focus on the Flash Road recreation area with its baseball and Little League diamonds, playground, and tennis and basketball courts all abutting the golf course. A dedicated committee was formed and consultants retained for the study. While their recommendations have value, the complete reorganization of the layout of the Flash Road recreation area is well beyond the means and capabilities of the Town at this time. While concerned about the proximity to the wetlands and conflict with other activities, the Community Preservation Committee recognizes the need to re-establish this popular sports opportunity and thus recommends this article with the requirement that the Town in its design and installation make every effort to comply with, if not exceed, the Conservation Commission's requirements for replacing the courts in the wetlands buffer zone. As an alternative, the CPC this article supports the relocation of the courts to another suitable location in the Flash Road Recreation Area if that is not in conflict with existing recreational activities or municipal requirements.

- E. To appropriate the sum of \$5,000 from CPF FY2020 estimated annual revenues for Johnson School recreation improvements, particularly the basketball half court, consistent with the Town's request for CPA funding, including all incidental and related costs.

**RECOMMENDED by Advisory & Finance Committee**

***Supporting Statement form Community Preservation Committee*** – This is a half court with a single basketball net used by the elementary age children attending the Johnson School as well as other children in the neighborhood. The surface is cracked and erosion at the perimeter has caused settling.

- F. To appropriate the sum of \$15,000 from the CPF FY2020 estimated annual revenues for improvements to the Nahant Road softball field, particularly the installation of a new backstop and scoreboard as well as replacing the clay running paths between bases, consistent with the Town's request for CPA funding, including all incidental and related costs.

**RECOMMENDED by Advisory & Finance Committee**

***Supporting Statement form Community Preservation Committee*** –The Nahant Women's Softball Field off Nahant Road at the Lowlands has been used for many years. There are 4-6 teams playing from late May to late August. The backstop has deteriorated badly over the years and needs to be replaced. The clay has washed away in spots, leaving uneven and unsafe basepaths, especially between 1st and 2<sup>nd</sup> base. The scoreboard blew away several years ago. Flooding is often an issue as well. The Town currently maintains the grass and the League stripes the baselines themselves.

- G. To appropriate the sum of \$50,000 from CPF FY2020 estimated annual revenues for renovation of the historic Town Hall, particularly the Council on Aging Kitchen, to address building code, health, plumbing and electrical code-related issues, consistent with the Town's request for CPA funding, and including all incidental and related costs.

**RECOMMENDED by Advisory & Finance Committee**

**Supporting Statement form Community Preservation Committee** – The Town Hall is a National Register-certified, historic gem. It is the civic and social center of our town, and central to its function as a gathering place has been the ground floor kitchen, first installed more than 70 years ago to serve the members of the Fire Department which was then located in Town Hall. Visitors today must imagine the Tiffany Room housing fire trucks while the kitchen offered a place of refreshment and rest for the volunteer firemen. The long-time successor to the Fire Department in those quarters is the Council on Aging which continues to use the kitchen and adjoining dining room to serve meals to 20 or 30 of Nahant’s elder residents every weekday and some holidays. For many years the kitchen has been in disrepair and failing to meet applicable health and building codes, making both its future, and the future of the critical social service it provides, precarious. The current proposal to modernize the kitchen and bring it up to code in terms of health, electrical, and plumbing requirements. The Council on Aging will **match the grant with \$50,000** which will purchase cabinets and counters, and appliances. The CPC contribution and state match will be applied only to aspects of the of the renovation which will permit the structure to be used for its intended, historic purpose by bringing it in compliance with codes and regulations relating to electrical, ventilation, structural, and ADA-access considerations.

- H. To appropriate the sum of \$20,000 from the CPF General Reserves to construct new stairs for Tudor Beach to replace storm damaged stairs, consistent with the Town’s request for CPA funding, including all incidental and related costs.

**RECOMMENDED by Advisory & Finance Committee**

**Supporting Statement form Community Preservation Committee** – The Town of Nahant has experienced serious storm damage in multiple locations in recent years including the stairs at Tudor Beach. This article funds the replacement of stairs that had been donated by a civic minded entity in years past with a new set of stairs designed to be removed for winter storage.

- I. To appropriate the sum of \$30,000 from the CPF FY2020 estimated annual revenues to prepare an Open Space Master Plan, consistent with the Town’s request for CPA funding, including all incidental and related costs.

**NOT RECOMMENDED by Advisory & Finance Committee**

**Supporting Statement form Community Preservation Committee** – The Town of Nahant has not had an active Open Space Master Plan since the last one was submitted and approved by the state in 2008. The Open Space Committee was in the process of updating the Master Plan in 2015 when the Committee resigned. A subsequent group was then organized and with the help of a consultant prepared a 2016 study focusing on recreational resources. While a step in the right direction, additional analysis and documentation is needed to fulfill the Commonwealth of Massachusetts requirements for an Open Space and Recreation Plan. Without an accepted Open Space Master Plan, the Town is not able to apply for many grants that would be greatly beneficial to the town. This unfortunate hiatus has been detrimental to the Town financially, administratively, culturally, socially, and environmentally.

There is some amount of ambiguity about what is needed to complete the Open Space and Recreation Master Plan that the Community Preservation Committee has some reservations about this article. With support and involvement from various town boards and committees and funding, a newly constituted Open Space Committee can begin its critical work of developing a comprehensive Open Space Master Plan. With that plan in hand Nahant will once again be eligible to apply for substantial State, foundation and private funding for important public open space and related projects.

- J. To transfer any CPF FY2020 estimated annual revenues not otherwise reserved or expended hereunder to the CPF FY 2020 Budgeted Reserve Account for later appropriation.

**ARTICLE 17. (Adoption of Local Meals Tax)** To see if the Town will vote to accept the provisions of Massachusetts General Laws, Chapter 64L, Section 2(a) authorizing the Town to impose a local sales tax at the statutory rate of .75 per cent on the sale of restaurant meals originating within the Town, or take any other action relative thereto.

### **RECOMMENDED**

We strongly recommend passage of this article. We do recognize that with the existing statewide meals tax of 6.25%, this additional 0.75% levy would represent slightly more cost to diners. However, as an example, the local tax would be fifteen cents on a \$20 meal. The advantages far outweigh that minor cost. Specifically:

- Most importantly, the local meals tax represents the first new revenue source for the Town in years. Given Nahant's financial situation, any additional funds are welcome and sorely needed.
- Collecting the tax requires minimal effort for the Town's restaurants, caterers, etc. to implement. The mechanisms to collect and report state meals tax to the MA Department of Revenue (DOR) are already in place. The additional amount is simply collected the same way. Nahant will receive the revenue directly from the state.
- Nahant is one of only 9 communities among Essex County's 34 cities and towns that has not implemented a local meal tax. All our neighboring communities collect the tax including Lynn, Swampscott, Salem, Beverly, Peabody, and Saugus, along with Winthrop and Revere (Suffolk County). Marblehead does not.
- Given the number of out-of-town guests who frequent Town businesses (especially in the summer), and who attend catered functions year-round, much of the revenue will come from nonresidents.

See Appendix 10 for additional details, or [www.mass.gov/guides/sales-tax-on-meals](http://www.mass.gov/guides/sales-tax-on-meals)

Per the state's Local Options Timetable: by taking Local Action at this April 27<sup>th</sup> Town Meeting, partial year tax assessments will begin in July 2019, revenue will be collected starting August 2019, and the Town will receive its first distribution on September 30<sup>th</sup>. In subsequent full years the Town will receive distributions quarterly on the last day of September, December, March and June.

**ARTICLE 18. (OPEB)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds the sum of \$25,000 to the Other Post-Employment Benefits Liability Trust Fund, provided, however, that the appropriation approved hereunder shall be expressly contingent upon approval by the voters of the Town at an election of a Proposition 2 ½ override, so called, or take any other action relative thereto.

### **RECOMMENDED:**

Accounting standards promulgated in 2004 by the Governmental Accounting Standards Board (GASB) required the Commonwealth to begin disclosing its liability for other post-employment benefits (commonly referred to as "OPEB") in its fiscal 2008 financial reports. This essentially accrues the growing obligation of Health Insurance costs for retirees and future retiring employees. Although full funding of the obligation has not been fully mandated yet, the liability grows every year. The establishment and demonstrated commitment to the funding of this growing liability is positively considered by financial and lending institutions and can play a role in the determination of our bond rating and debt interest rates. Therefore, the Finance Committee recommends the contribution to the OPEB trust fund in the amount of \$25,000 in fiscal year 2020.

**ARTICLE 19. (Stabilization)** To raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds the sum of \$100,000 to the Stabilization Fund, provided, however, that the appropriation approved hereunder shall be expressly contingent upon approval by the voters of the Town at an election of a Proposition 2 ½ override, so called, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee unanimously supports this Article. The need to build reserves for unforeseen emergencies and expenses is a critical part of establishing a sound financial foundation for the Town. A healthy Stabilization Fund allows for the Town to do three very important things: 1) absorb unexpected and unbudgeted expenses, 2) invest in large capital projects outside of a routine operational capital plan, and 3) improve its bond rating to reduce borrowing costs.

A form of this Article typically appears on the Town Warrant, but it has only been funded in two of the past nine years, and our current Stabilization Fund has a balance of only \$93,339.00 (see table of historical fund balances below).

A “typical” Stabilization fund should hold in the range of 5-10% of the Town’s budget, and a top of the line, “excellent”, Stabilization Fund would hold on the order of 20-30% in reserve. Therefore a reasonable target lies somewhere between ~ \$600,000 and > \$ 3,000,000. These funds are guarded by the will of people, and critically, they can only be spent through 2/3 approval at a Town Meeting.

Approval of this Article put us on the path of establishing a reasonable stabilization reserve that is a foundational element of the improved and essential fiscal policies that the Advisory and Finance Committee believes that the Town must have.

Funding of this Article is contingent on the approval of a Proposition 2 ½ override. If the override is not approved there will be \$ 0 added to the Stabilization Fund and the Town will remain exposed to unbudgeted and unexpected expenses.

<b>FY</b>	<b>Amount</b>	<b>Running Balance</b>	<b>Town Meeting Appropriated</b>
6/30/10	79,131.00	Beginning Balance	Fund Established
FY11	756.00	79,887.00	
FY12	313.00	80,200.00	
FY13	182.00	80,382.00	
FY14	201.00	80,583.00	
FY15	5,203.00	85,786.00	\$5,000
FY16	215.00	86,001.00	
FY17	6,717.00	92,718.00	\$6,500
FY18	271.00	92,989.00	
FY19	350.00	93,339.00	
<b>Balance 2/28/19</b>	<b>93,339.00</b>		

**ARTICLE 20. (Storm Damage)** To see if the Town will vote to raise and appropriate, and/or appropriate from available funds in the treasury, transfer from available funds, or raise by borrowing the sum of \$476,292 for the costs associated with the repairs of storm damage and all other incidental or related costs, provided, however, that the appropriation approved hereunder shall be expressly contingent upon approval by the voters of the Town at an election of a Proposition 2 ½ override, so called, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee unanimously supports this Article that enables the Town to pay for its share of a \$1,600,000 short-term loan that was borrowed to cover the unexpected expenses due to Winter Storm Riley in March of 2018.

The Advisory and Finance Committee is also recommending that an additional \$25,000 appropriation, to the \$ 400,000 mentioned above, that will cover the Town's 25 % share of a FEMA approved project currently underway that came in above the initial estimate (Tudor Beach Seawall).

The Town of Nahant is responsible for 25 % of the approved storm costs and the Federal Emergency Management Agency (FEMA) will cover 75 % of those costs. The reimbursement mechanics stipulate that Town must first expend the full cost of any approved project before reimbursement is received.

The Town has already borrowed \$1,600,000 based on the best estimates of approved project costs. It is expected that the work on these projects will be completed by the end of the year and that FEMA will reimburse shortly thereafter.

The wording of Article 20 details a sum of \$ 476,292 which includes an increase above our required 25 % match that was based on initial estimates of FEMA approved storm related work that came in higher than initially projected.

The Advisory and Finance Committee will motion that only the 25 % match portion of the \$1.6 million loan, and the \$ 100,000 project cost increase (Tudor Beach Seawall), that are currently on the books, be approved, to most accurately reflect the known portion of our current loan obligation.

The Advisory and Finance Committee does this with the understanding that approved project costs may come in higher than estimated, but all such projects will benefit from the 75 % FEMA reimbursement of the ACTUAL cost not just the ESTIMATED cost.

The funding of this Article, that will be presented in the Advisory and Finance Committee motions at the Town Meeting, will be solely the Town's share of the storm related loan repayments and (\$400,000) and the additional \$25,000 for the Tudor Beach Seawall repair that is underway.

This funding is contingent on the approval of a Proposition 2 ½ override. If the override is not approved the full \$1,600,000 loan and the \$100,000 overage will stay on the books. The debt and principal payments on the Town's share of the \$1,600,000 will remain (\$ 400,000). These annual repayments are estimated to be in the range of ~\$ 75,000 per year, assuming a 10 year term at expected rates.

Again, the Advisory and Finances Committee feels that this expenditure is a prime example of the type of unexpected expense that could be managed and addressed in a more prudent way if the Town were to have a sufficient Stabilization Fund (Article 19). Long-term borrowing is not a responsible way to deal with one-time expenses no matter how unexpected they are.

**ARTICLE 21. (Paving)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, transfer from available funds, or raise by borrowing, a sum of \$80,000, for paving throughout Town, including the payment of all incidental or related costs, or take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends passage of this article. A vote to approve this Article will allow Town to use both the appropriation (\$80,000) and Chapter 90 money to continue the established Pavement Management Program.

**ARTICLE 22. (MWRA Borrowing)** To see if the Town will vote to raise by borrowing, a sum not to exceed \$50,000 from the Massachusetts Water Resource Authority, to repair and/or replace water distribution lines and appurtenant structures, and in connection therewith, to enter into a loan agreement and/or security agreement with the MWRA relative to such loan, or take any other action relative thereto.

**RECOMMENDED:**

This Article will allow the Town to borrow \$50,000 from the state at a zero percent (0%) interest rate. The loan can only be used on the water delivery system and associated water delivery item. Because this Article is a borrowing, a 2/3 (67%) vote is required for passage.

The Advisory & Finance Committee would normally not recommend this Article, but a presentation by the DPW Supernatant changed our mind. This loan and last year's loan plus some unspent funds from a previous project are being bundled together for a major water system upgrade in FY20. The project is spread over several locations in Nahant. One part of this project is the replacement of a 1-inch water pipe which was a temporary supply for a couple of homes.

Normally we would not recommend borrowing for the Water/Sewer Enterprise because repair and maintenance funds should be generated through the water rates. The Town needs to run Water/Sewer as a business, which has its own maintenance/reserve capital fund for work/repair.

**ARTICLE 23. (Fire Dispatch)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, transfer from available funds, the sum of \$2,500, or any other sum of money, for the annual capital assessment used towards equipment maintenance and upgrades, including the payment of all incidental or related costs; or to take any other action relative thereto.

**RECOMMENDED:**

This article enables a standard "Capital Projects Fund" appropriation. These are funds that are kept by the Town Accountant in specific earmarked line items for capital appropriations that can extend beyond a single fiscal year. This appropriation is related to a contractual obligation with the City of Lynn who handles our fire dispatch services and represents our share of an annual capital expenditure commitment.

**ARTICLE 24. (DPW Capital – Cemetery Equipment)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, transfer from available funds, or raise by borrowing the sum of \$58,000, or any other sum of money, to purchase and equip a compact tractor and appurtenant fixtures, including the payment of all incidental or related costs, or to take any other action relative thereto.

**RECOMMENDED:**

The Advisory and Finance Committee recommends passage of this article. It is our understanding this article authorizes the Town to replace a compact tractor that is approximately 30 years old and is no longer reliable. This equipment is needed for daily operational activities related to the operation of the town cemetery.

**ARTICLE 25. (Green Community LED conversion)**

To see if the Town will vote to raise and appropriate, transfer from available funds, borrow, or otherwise provide the sum of money, or any other sum, for the purpose of funding the purchase of existing streetlights from National Grid and the conversion of existing streetlights to energy efficient and long lasting LED fixtures, including all incidental and related costs, and authorize the Town to apply for, accept and expend any grant funds that may be available for such purposes, or take any other action relative thereto.

## **RECOMMENDED:**

Voters may recall that last year's Annual Town Meeting passed Article 29 to enact the "Stretch Energy Code" as one of the final steps toward becoming a Massachusetts Green Community. That designation has been achieved: Nahant was among the latest group of 30 cities and towns designated as a Green Community in December 2018. At this writing, a Green Communities Designation Ceremony is scheduled for Town Hall on April 4, 2019.

Being now eligible, this Article allows the Town to take advantage of a Green Communities Grant, MAPC grant, and a National Grid incentive to convert our older, energy-inefficient street lights to new, high-efficiency LEDs, and to convert from National Grid's expensive light maintenance plan to a lower-cost contractor.

The total outlay to buy existing lights back from National Grid, then purchase and install an LED retrofit would be \$185,064. That outlay would be offset by a Green Communities Grant of \$129,780, a Metropolitan Area Planning Council grant of \$22,971, and a National Grid incentive of \$22,493. The net total one-time outlay would be \$9,820.

With the new lighting in place and reserving \$4,000 per year for nonroutine maintenance, the Town will recognize significant savings on energy costs: \$34,815 per year. Depending on timing and accounting, that represents a payback period well within one year.

Apart from the energy efficiency and cost benefits, there is an additional conservation aspect. The new fixtures are "Dark Sky Approved" (darksky.org). and will help protect and restore our natural night environment. They will reduce light pollution by more accurately aiming light at what needs to be lit, and using color and intensity that does not interfere with night vision.

See Appendix 11 for additional details.

**ARTICLE 26. (Amend General By-Laws)** To see if the Town will vote to amend Article II, Sections 1 and 2, of the General Bylaws with underlined text to be inserted and ~~strikethrough~~ text to be deleted, as follows:

SECTION 1. The Annual Town Meeting shall be held on the ~~last Saturday of April~~ third Saturday in May of each year. All business, except the election of officers and the determination of such matters as by statute law are required to be elected or determined by official ballot, shall be considered at 12:30 p.m. For such consideration, a quorum of seventy-five (75) voters is required; however, a number less than the quorum may adjourn the meeting.

SECTION 2. ~~The Annual Town Meeting shall be called to order at 7:00 a.m. The Annual Town Election shall be held on the last Saturday of April of each year. The polls shall be open at 7:00 a.m. and shall remain open until 8:00 p.m. All business, except the election of officers and the determination of such matters as by statute law are required to be elected or determined by official ballot, shall be considered at 12:30 p.m. For such consideration, a quorum of seventy five (75) voters is required; however, a number less than the quorum may adjourn the meeting.~~

or to take any other action relative thereto.

## **RECOMMENDED:**

At the Town's request and as recommended by the Advisory and Finance Committee, the MA Department of Revenue Department of Local Services completed a Review of Financial Operations for Nahant in July of 2015. One of their primary recommendations was to consider moving the Annual Town Meeting date. No action was taken at that time. In fact, no action has been taken on most of the DLS recommendations despite assurances from a succession of Town Administrators. Regardless, quoting from that report posted at [www.mass.gov/dls](http://www.mass.gov/dls):

*“We recommend that the selectmen propose moving the date of the annual town meeting to May or June. Per town bylaw, annual town meeting (and town election) is held on the last Saturday of April. To meet this date, budget and capital requests are submitted in December, the budget is presented to the selectmen in early January, and a preliminary draft (not approved by the selectmen) is forwarded to the advisory & finance committee by mid-January [emphasis added]. This requires that the selectmen approve and submit the budget to the advisory & finance committee the first week of February [emphasis added] so they may hold hearings and prepare and print recommendations for town meeting. An early town meeting date puts undo pressure on the town administrator, selectmen and the advisory & finance committee to complete work on the operating and capital budgets. It also can sometimes deny the town relevant information concerning state aid. Absent an early House-Senate joint resolution, the town may only have the Governor’s proposed state aid estimate to guide its revenue projections. If the House Ways and Means releases its proposed budget, town officials may have to scramble to update figures and present alternate figures at town meeting. Many towns have recognized that there is little justification for an early town meeting and have gained valuable time by moving the annual town meeting into May and even June.”*

Since 2015, the budget process has become more complex and the January-February time frame cited above has actually been February through March. Thus, the Finance Committee, Town Administrator, Selectmen and Department heads have even less time to review, discuss, negotiate, and revise the budget on which Town Meeting votes. In addition, holding the Town election on the same day as Town Meeting creates even more self-inflicted pressure. This year is a prime example, when the Warrant and budget are being discussed on a contingency basis while we await the outcome of the override ballot vote.

We respect the tradition of holding this meeting the last Saturday in April, but recognize the practicality of adjusting the date by a few weeks. The third Saturday in May is still before Nahant’s summer begins. For reference, the full list of Primary Recommendations from the 2015 DLS report follows:

1. Conduct Regular Fiscal Briefings
2. Establish Annual Goals and Objectives
3. Make Administrative Edits to the Charter
4. Investigate Financial Management System Options
5. Formalize the Budget Process in Bylaw
6. Consider Moving Annual Town Meeting Date
7. Adopt Formal Financial Practices and Procedure Manuals
8. Conduct a Review of Town Bylaws
9. Revise Personnel Bylaw and Expand Employee Handbook Content

**ARTICLE 27. (Wetlands Protection By-Law)** To see if the Town will vote to repeal, in its entirety, the Wetlands Protection By-law adopted at the August 27, 2018 Special Town Meeting, or take any other action relative thereto.

**RECOMMENDED:**

We recommend repeal of this bylaw. We take no position on the method or outcome of the Special Town Meeting vote of August 27, 2018 and recognize its legal outcome to pass the bylaw. However, with more information now available, hearing public discourse on the bylaw, and with further clarifications of the proposed regulations, the Committee has strengthened and changed its assessment. The bylaw’s onerous requirements and duplicative rulemaking create an undue burden on Nahant homeowners, without meaningful new benefits to the Town. Specifically:

1. The bylaw affects the hundreds of homeowners already within protected areas, not just the approximately 77 properties facing new regulation.
2. There is no guarantee whatsoever that the bylaw will do anything to alter Northeastern University's plans
3. The bylaw does nothing to address properties at higher elevations than the new "yellow zone", which also have significant impact on flooding protected areas downhill. Thus, it appears to be targeted and discriminatory and open to legal challenge.
4. Words in the bylaw like "credible," "unacceptable," "significant," and "adequate" are, by definition, open to interpretation. The appointed (not elected) Conservation Commission decides what these words mean and how they apply. If you disagree, your only recourse is several years and tens of thousands of legal fees in Superior Court.

The target may be Northeastern, but the collateral damage is to the majority of Nahant's homeowners. While it may have been well-intentioned, time and reason should prevail. We recommend the voters repeal this bylaw.

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Prior to the August Special Town Meeting, based on the incomplete information available, we wrote a lukewarm recommendation which has been repeatedly cited by proponents as a ringing endorsement. It was not:  
*"The [9-member] Advisory & Finance Committee recommends this Wetlands By-Law by a vote of 3 in favor of recommendation and 3 abstentions...The abstainers stated they did not sufficiently understand all the by-law entails. All of the Finance Committee acknowledge the important role wetlands play in ecology, conservation and global climate regulation."*

The bylaw specifies MA Superior Court as the sole way to appeal a decision made by local appointed officials, not subject to oversight. The MA Department of Environmental Protection, as the existing body for appeals prior to the Wetlands Bylaw, has sufficient expertise, experience, and resources to address any conflicts in a timely manner. Furthermore, they are oriented to resolve disputes in a mutually beneficial way. Superior Court is, by definition, set up to render a decision and not to enable or assist with any compromise. While either DEP or Superior Court path requires hiring a lawyer, Superior Court actions involve a multi-year process with senior attorneys qualified to deal at the level of Superior Court. For homeowners, that is a much more expensive and painful proposition than appearing before the DEP.

The dubious timing and process, communications around the bylaw, repeated public statements on social media and elsewhere about its intent, and veiled references in official meetings to "a large academic institution, for instance" would clearly indicate the bylaw's target to be Northeastern University and its proposed expansion. We take no position here on the expansion itself; however we do believe this bylaw, in practice, does nothing new to affect development on East Point. In fact, the "yellow zone" would force Northeastern to move more square footage to the higher elevations near Lodge Park – the exact opposite of the effect NEU opponents desire. There is no guarantee this bylaw will affect Northeastern's plans in any way. The Town has other means to regulate East Point.

Curiously, the bylaw does nothing to address properties at higher elevations than the new "yellow zone", which also have significant impact on flooding. The bylaw creates an arbitrary 100-foot protection zone bordering pre-existing protected areas. For a one-square-mile town, why exclude any properties? Paving of parking lots, landscaping and other homeowner activities at the tops of Nahant's hills clearly affect the properties and lands below them. The design of this zone is arbitrary and, arguably discriminatory. At best, it provides fodder for a legal challenge against it by, for instance, a large academic institution.

As a homeowner, per the bylaw you "shall have the burden of proving by a preponderance of the credible evidence that the work proposed...will not have unacceptable significant or cumulative effect." And, "failure to provide adequate evidence to the Conservation Commission...shall be sufficient cause for the Conservation Commission to deny a permit." Words like "credible," "unacceptable," "significant," and "adequate" are, by definition, open to interpretation. If a homeowner disagrees with the ConCom, it's off to Superior Court. No

appeal within the Town, no discussion with the DEP, just straight to the lawyers and Superior Court. As citizen and property owners, we find this unacceptable.

The bylaw's proponents stated to the Finance Committee there would be no funding or additional expenses required by the Town. Since the bylaw's passage, they have requested funding for at least one employee. As stated elsewhere in this booklet, adding any personnel is not in the Town's financial interest.

We have strong reservations about an appointed body (the Conservation Commission), influenced by private organizations (e.g. the Nahant Preservation Trust) having essentially free rein to determine any property owner's fate, forcing any opposition into a protracted and expensive process.

The existing enforcement mechanism is entirely ad hoc: someone on the CPC happens to see a violation, or a neighbor complains, or the building inspector notices work in progress and notifies the ConCom. This bylaw adds more rules but does nothing to improve enforcement of existing regulations.

The Town including East Point was already covered by the state Wetlands Protection Act, Zoning bylaws, and Conservation Commission regulations to name a few. The bylaw may be well-intentioned to stop Northeastern, but it puts Nahant's homeowners under great pressure for no sure benefit.

The Advisory and Finance Committee can only make recommendations - you still decide how to vote. Under this bylaw, the appointed (not elected) Conservation Commission can unilaterally control your property, force you to spend money, force you to court, and force delays in what you consider a reasonable improvement because they deem it otherwise. The target may be Northeastern, but the collateral damage is to the majority of homeowners in Nahant. We recommend the voters repeal this bylaw.

**ARTICLE 28. (Citizen Petition - Keep Nahant family-friendly)** To see if the Town will vote to amend in the Town By-Laws Article VIII, Section 13 Control of Dogs by adding at the end of Subsection A, the sentence: Any Town beach, from October 1 through April 30 each year, may be used for the exercise of dogs not on a leash.

**NO RECOMMENDATION:**

The Advisory and Finance Committee makes no recommendation on this article, believing that it does not impact Town finances and deals with a question that should be left to the voters to decide.

**ARTICLE 29. (Citizen Petition – Resolution Concerning 5G Network Development)** To see if the Town of Nahant shall require the Town Administrator and the Board of Selectmen to send a letter, to the proper utility company, requesting that no infrastructure for the 5G network be installed until the Town has a discussion so as to be properly informed about the benefits and concerns with a 5G network and then hold a vote on the issue. The letter shall ask for an quick response with an acknowledgement agreeing with our request. If the utility company refuses to cooperate we can the discuss adopting a bylaw at a later date.

**NO RECOMMENDATION:**

The Advisory and Finance Committee makes no recommendation on this article, believing that it does not materially impact Town finances or insurance costs and deals with a question that should be left to the voters to decide.

**ARTICLE 30. (Continue Committees)** To see if the Town will vote to continue the following standing committees to June 30, 2020: Community Preservation Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Coast Guard Housing Committee, Town Charter and Bylaw Committee, Tennis Committee, Town Owned Land Study Committee, Nahant Alternative Energy Committee, Golf Course Management Advisory Committee, and the Open Space and Recreation Plan Committee, Conservation Committee, Cultural Council, FEMA Flood Insurance Study Committee, Green Community Committee, MVP Committee, Noise Abatement Committee, Nahant Fire Station Architectural Assessment Committee, or take any other action relative thereto.

**RECOMMENDED**

The Advisory and Finance Committee recommends that the Town continue the Committees listed in this Article. Since these committees have been established by previous Town Meeting votes rather than by Town by-laws, we must vote annually to continue their existence through the coming fiscal year. This list of committees will be revisited in FY2020 to ensure that all are still active and fully staffed.

**ARTICLE 31. (Gifts)** To see if the Town will vote to accept gift(s) or grants of money for the Nahant Life-Saving Station, Greenlawn Cemetery, Fourth of July Committee and Fireworks, Recreation Commission, Council on Aging, Johnson School Programs, Beautification Program, Sailing Committee, Tennis Committee, Charles Kelley Scholarship Program, Veterans Memorial Committee, Nahant Community Garden, Nahant Public Library, Youth Commission, Nahant Public Safety Departments, Department of Public Works, Nahant Veteran's Association and Memorial Day Committee, Nahant Santa Parade Committee, or take any other action relative thereto.

**RECOMMENDED:**

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

## **FY 2020 Omnibus Budget Appropriations and Projected Revenues**

In the following pages prior to the Appendices, you'll find the fiscal year 2020 Omnibus Budget Appropriations and fiscal year 2020 Projected Revenues as recommended by the Advisory and Finance Committee.

**\*AS YOU WILL NOTE THERE IS AN ADDITIONAL COLUMN IN THE BUDGET APPROPRIATIONS REFLECTING THE VARIANCE BETWEEN A NO OVER-RIDE AND AN OVER-RIDE.**

Any recommended changes that may be identified between now and April 27<sup>th</sup> will be noted at Town Meeting.

**Town of Nahant  
Fiscal Year 2020 Projected Revenues**

LINE #	<u>GENERAL FUNDS</u>	2017 ACTUAL REVENUES	2018 ACTUAL REVENUES	2019 ESTIMATED REVENUES	2020 ESTIMATED REVENUES	% Change From FY19
1	Personal Property Taxes	234,169	255,802	275,923	275,000	-0.33%
2	Personal Property Tax Refund	(3,353)	0	(300)	(308)	2.67%
3	Real Estate Taxes	8,405,740	8,532,159	9,552,087	9,744,839	2.02%
4	Real Estate Tax Refund	(34,236)	0	(30,000)	(30,750)	2.50%
5	<i>Maximum Levy Limit</i>	8,602,320	8,787,961	9,797,711	9,988,781	1.95%
6	Overlay Reserve	0	0	(177,997)	(175,000)	-1.68%
7	Tax Foreclosures	6,079	0	0	0	0.00%
8	Tax Title Collected	230,327	4,747	0	0	0.00%
9	R/E Deferrals	0	0	0	0	0.00%
10	Motor Vehicle Excises	611,535	636,935	575,572	589,961	2.50%
11	Motor Vehicle Excise Refund	(14,195)	(13,477)	(13,000)	(13,325)	2.50%
12	Boat Excise Taxes	7,856	6,055	5,400	5,535	2.50%
13	Boat Excise Refund	(367)	(53)	(150)	(154)	2.93%
14	Interest on Taxes/Excises	203,084	19,318	19,055	19,531	2.50%
15	Penalty - Demand Payments	4,487	4,018	3,945	4,044	2.51%
16	Payment In Lieu of Taxes	1,556	1,555	1,555	1,594	2.51%
17	Rubbish/Recycling Fees	0	0	0	0	0.00%
18	Ambulance Fees	147,273	200,157	145,440	123,994	-14.75%
19	Other Charges For Services	11,544	7,801	6,566	6,730	2.50%
20	Fees	29,097	30,976	28,038	28,739	2.50%
21	Cemetery Fees	3,200	7,250	3,075	3,152	2.50%
22	Rentals	186,624	212,380	135,000	138,375	2.50%
23	Military Housing Rentals	196,970	197,304	131,768	135,062	2.50%
24	Alcoholic Beverage Licenses	7,150	8,700	8,800	9,020	2.50%
25	Other Licenses	13,050	12,480	12,000	12,300	2.50%
26	Permits	96,719	123,464	47,074	48,251	2.50%

**Town of Nahant  
Fiscal Year 2020 Projected Revenues**

<b>LINE #</b>	<b>GENERAL FUNDS</b>	<b>2017 ACTUAL REVENUES</b>	<b>2018 ACTUAL REVENUES</b>	<b>2019 ESTIMATED REVENUES</b>	<b>2020 ESTIMATED REVENUES</b>	<b>% Change From FY19</b>
27	Beach Stickers	11,415	11,479	0	0	0.00%
28	State Reimbursement - Taxes	27,960	28,723	52,522	28,727	-45.30%
29	State Education Dist/Reimb	492,870	508,003	515,803	515,803	0.00%
30	Charter School Reimbursement	4,016	1,690	2,524	2,524	0.00%
31	State General Dist/Reimb	391,116	412,720	391,790	415,585	6.07%
32	State Other Revenues	546	1,276	0	0	0.00%
33	Fines & Forfeits	40,513	32,392	32,273	36,062	11.74%
34	Sale of Inventory	7,268	2,576	0	0	0.00%
35	Earnings on Investments	2,409	4,938	945	969	2.54%
36	Other Miscellaneous Revenue	48,906	34,413	0	0	0.00%
37	Interfund Transfer In	205,683	211,854	218,211	219,327	0.51%
<b>38</b>	<b>TOTAL GENERAL FUNDS</b>	<b>11,577,011</b>	<b>11,497,636</b>	<b>11,943,920</b>	<b>12,145,587</b>	<b>1.69%</b>

Estimated Admin Appropriations	(12,876,056)
Overlay Surplus-Omnibus	0
Free Cash-Omnibus	730,469
<b>Variance</b>	<b>(0)</b>

**AVAILABLE SOURCES - GENERAL FUND (12/31/18)**

			<u>Available</u>
Estimated Overlay Surplus	63,776	0	63,776
Free Cash, certified FY18	741,918	(730,469)	11,449
<b>TOTAL ESTIMATED</b>	<b>805,694</b>	<b>(730,469)</b>	<b>75,225</b>

<u>AGENCY, OTHER &amp; REVOLVING</u>	<u>BEGINNING BALANCE</u>	<u>FY18 REVENUES</u>	<u>FY18 EXPENSES</u>	<u>06/30/18 Balance</u>
Police Details	-366.00	122,020.00	120,688.00	966.00
Fire Details	0.00	1,652.45	2,070.77	(418.32)
Gun Permits	450.00	3,225.00	2,475.00	1,200.00
Warrant Fees	130.00	3,750.00	3,570.00	310.00
Cemetery Revolving Fund	3,507.68	18,875.00	13,276.24	9,106.44
Council on Aging Revolving Fund	3,926.25	7,614.25	10,622.97	917.53
School Student Activity Revolving	2,873.00	8.22	585.36	2,295.86
School Student Activity Principal	3,092.29	9,114.06	6,918.40	5,287.95
School Lunch	721.00	23,002.99	22,667.66	1,056.33
School Extended Day Care	17,445.23	51,172.07	41,518.37	27,098.93
Preschool	45,391.06	92,675.12	95,599.04	42,467.14
School Donations	18,234.77	25,150.00	0.00	43,384.77
School Education Foundation	2,628.35	0.00	0.00	2,628.35
Recreation Sailing Revolving Funds	3,323.60	32,275.00	30,056.45	5,542.15
Recreation Revolving Fund	26,759.42	8,960.62	6,851.18	28,868.86
Recreation Tennis	22.17	0.00	0.00	22.17
Recreation 4th of July	12,862.50	29,584.00	23,738.00	18,708.50
Recreation Youth Commission	1,170.36	0.00	0.00	1,170.36
Recreation Playground Equipment	0.00	0.00	0.00	0.00
Sailing (town appropriations)	0.00	3,605.00	3,605.00	0.00
Recreation (town appropriations)	0.00	3,090.00	3,090.00	0.00
Tennis (town appropriations)	0.00	2,880.00	2,880.00	0.00
<b>TOTAL</b>	<b>142,171.68</b>	<b>438,653.78</b>	<b>390,212.44</b>	<b>190,613.02</b>

**Town of Nahant  
Fiscal Year 2020 Projected Revenues**

LINE #	<u>GENERAL FUNDS</u>	2017 ACTUAL REVENUES	2018 ACTUAL REVENUES	2019 ESTIMATED REVENUES	2020 ESTIMATED REVENUES	% Change From FY19
<b>Rubbish Enterprise Fund</b>						
39	Rubbish/Recycling Fees	451,036	450,732	444,250	444,250	0.00%
40	Utility Liens	7,484	8,593	0	0	0.00%
41	Tax Title	1,258	0	0	0	0.00%
42	Earnings on Investments	349	614	200	200	0.00%
43	Other Charges for Services	2,974	2,702	0	0	0.00%
<b>44</b>	<b>Total Rubbish Enterprise Fund</b>	<b>463,101</b>	<b>462,641</b>	<b>444,450</b>	<b>444,450</b>	<b>0.00%</b>
	<b>From Reserves</b>			20,706	12,431	
				<b>465,156</b>	<b>456,881</b>	
<b>W/S Enterprise Fund</b>						
45	Water Usage Charges	836,327	784,469	957,127	973,582	1.72%
46	Sewer Usage Charges	741,738	656,954	752,444	835,328	11.02%
47	Water Meters	2,450	3,525	500	500	0.00%
48	Tax Title	3,759	0	0	0	0.00%
49	Utility Liens	43,844	70,390	0	0	0.00%
50	Earnings on Investment	340	89	100	100	0.00%
51	W/S Misc	0	0	0	0	0.00%
52	Other Charges for Services	400	1,580	0	0	0.00%
53	Penalties & Interest	8,480	9,083	0	0	0.00%
54	Transfers-In Capital (Rescind)	12,000	0	0	0	0.00%
55	Transfers-In Debt Shift	276,625	239,805	862,033	830,318	-3.68%
<b>56</b>	<b>Total W/S Enterprise Fund</b>	<b>1,925,963</b>	<b>1,765,895</b>	<b>2,572,204</b>	<b>2,639,828</b>	<b>2.63%</b>
	<b>From Reserves</b>		10,679		0	
			<b>1,776,574</b>		<b>2,639,828</b>	
	<b>Water &amp; Sewer Ent. Fund Balance</b>				<b>68,679</b>	
	Article #10 4/19 ATM W/S Paving Repairs				<b>(30,000)</b>	
	<b>Water &amp; Sewer Ent. Fund Balance</b>				<b>38,679</b>	
	<b>Rubbish Enterprise Fund Balance</b>				<b>197,409</b>	
	Article #11 4/19 ATM Rate Stabilization from Fund Balance				<b>(12,431)</b>	
	Article #12 4/19 ATM Compost Site				<b>(50,000)</b>	
					<b>0</b>	
	<b>Rubbish Enterprise Fund Balance</b>				<b>134,978</b>	

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

Line #	FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>General Government</b>					
<u>Moderator</u>					
1	0	0	60	60	0
<u>Selectmen</u>					
2	0	1	3	3	0
3	48,923	98,594	76,100	93,400	12,294
<u>Town Administrator</u>					
4	216,279	238,955	325,390	218,844	1,013
5	10,040	10,341	10,445	10,550	104
6	2,382	3,361	3,395	3,429	34
7	0	0	500	500	0
8	0	0	500	500	0
9	250	0	500	500	0
10	17,930	24,300	11,800	12,150	0
11	2,900	1,662	2,900	2,900	0
<u>Finance Committee</u>					
12	8,851	6,700	9,500	9,500	0
<u>Town Accountant</u>					
13	163,902	163,599	165,274	167,601	1,647
14	7,614	9,577	9,217	9,217	0
<u>Assessors</u>					
15	147,723	152,008	144,782	146,218	786
<u>Treasurer/Collector</u>					
16	129,106	124,890	128,121	123,774	532
17	87,166	42,014	48,152	54,750	0
18			1,400	1,400	0
<u>Town Counsel</u>					
19	35,000	51,660	35,000	48,686	6,314
<u>Town Hall</u>					
20	28,923	30,255	29,474	30,295	267
21	45,384	41,232	50,820	50,820	0
22	3,426	1,261	0	1,400	0
<u>Data Processing</u>					
23	103,584	130,558	131,024	171,000	0
<u>Town Clerk</u>					
24	57,169	59,135	66,636	67,507	594
25	7,348	3,841	7,722	7,755	0
26			1,400	1,400	0
<u>Election/Registration</u>					
27	6,397	6,759	4,922	4,922	0
28	5,751	6,064	8,474	7,474	0
<u>Conservation Commission</u>					
29	53	17	700	760	0
<u>Planning Board</u>					
30	357	1,255	2,400	2,400	0
31	0	51	250	250	0
<u>Zoning/Board of Appeals</u>					
32	2,299	2,149	2,900	2,900	0
<b>Total General Government</b>					
	<b>1,138,757</b>	<b>1,210,239</b>	<b>1,279,761</b>	<b>1,252,865</b>	<b>23,585</b>

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

Line #		FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>Public Safety</b>						
<u>Police Department</u>						
33	Police Salaries/Wages	1,258,040	1,264,889	1,312,767	1,309,215	11,283
34	General Expenses	132,812	140,308	149,850	144,517	5,733
35	Capital Outlay	0	0	65,500	39,900	0
36	Public Safety - Debt Service	0	0	0	0	0
37	<b>Total Police Department</b>	<b>1,390,852</b>	<b>1,405,197</b>	<b>1,528,117</b>	<b>1,493,632</b>	<b>17,016</b>
<u>Fire Department</u>						
38	Fire Salaries/Wages	919,377	1,001,064	976,817	914,020	9,312
39	General Expenses	165,748	139,764	145,295	141,914	4,130
40	Capital Outlay	545	24,000	18,000	18,800	0
41	<b>Total Fire Department</b>	<b>1,085,670</b>	<b>1,164,828</b>	<b>1,140,112</b>	<b>1,074,734</b>	<b>13,442</b>
	<b>Total Police and Fire</b>	<b>2,476,522</b>	<b>2,570,025</b>	<b>2,668,229</b>	<b>2,568,366</b>	<b>30,458</b>
<b>Other Public Safety</b>						
<u>Inspectional Services Department</u>						
42	Part-Time Assistant for all Inspectors	15,981	16,782	16,950	17,300	159
<u>Building Inspection</u>						
43	Salary	10,644	10,963	11,073	11,184	110
44	Assistant	5,194	5,350	5,404	5,457	55
45	Certification Training	0	0	960	960	0
46	General Expenses	6,412	5,532	7,707	7,707	0
<u>Plumbing/Gas Inspection</u>						
47	Salary	3,921	4,039	4,079	4,120	41
48	Assistant	2,024	2,084	2,105	2,126	22
49	Certification Training	240	320	960	960	0
50	General Expenses	653	674	748	748	0
<u>Wiring Inspection</u>						
50	Salary	3,921	4,039	4,079	4,120	41
51	Assistant	2,024	2,084	2,105	2,126	22
52	Training Wages	80	0	960	960	0
53	General Expenses	1,382	911	1,669	1,669	0
<u>Civil Defense</u>						
54	Salaries/General Expenses	5,998	6,178	6,240	6,302	64
55	General Expenses	3,000	2,665	3,600	3,421	429
<u>Animal Control</u>						
56	Salaries/Wages	9,300	9,500	9,595	9,691	96
57	General Expenses	3,621	2,786	3,800	3,800	0
<u>Parking Clerk</u>						
58	General Expenses	11,592	5,369	13,561	13,561	0
<u>Harbormaster</u>						
59	Salary	1,343	1,384	1,398	1,412	14
60	Assistant	1,796	1,850	1,869	1,869	0
61	General Expenses	6,715	6,308	7,280	7,280	0
62	Capital Outlay			4,500	0	0
<u>Wharfinger</u>						
63	Salary	1,343	1,384	1,398	1,412	14
64	Assistant	451	464	469	475	5
65	General Expenses	1,387	1,334	1,752	1,752	0
66	Capital Outlay	0	0	0	1,500	0
<u>Ocean Rescue</u>						
67	Training Wages	5,370	0	0	0	0
68	General Expenses	3,580	0	0	0	0
	<b>Total Other Public Safety.</b>	<b>107,972</b>	<b>92,000</b>	<b>114,261</b>	<b>111,912</b>	<b>1,072</b>
	<b>Total Public Safety</b>	<b>2,584,494</b>	<b>2,662,025</b>	<b>2,782,490</b>	<b>2,680,278</b>	<b>31,530</b>

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

Line #	FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>Education System</b>					
School Department					
69	323,664	300,859	359,938	392,935	0
70	1,341,225	1,350,000	1,397,250	1,449,647	0
71	1,569,446	1,656,237	1,710,685	1,699,667	23,051
72	<u>3,234,335</u>	<u>3,307,096</u>	<u>3,467,873</u>	<u>3,542,249</u>	<u>23,051</u>
Transportation					
73	149,580	152,280	152,280	152,280	0
74	109,769	57,440	110,000	84,579	0
75	<u>259,349</u>	<u>209,720</u>	<u>262,280</u>	<u>236,859</u>	<u>0</u>
76	450,655	436,146	426,678	381,200	0
77	0	0	0	0	0
78	72,315	94,229	174,299	152,731	0
79	<u>72,315</u>	<u>94,229</u>	<u>174,299</u>	<u>152,731</u>	<u>0</u>
<b>Total Education System</b>	<b>4,016,654</b>	<b>4,047,191</b>	<b>4,331,130</b>	<b>4,313,039</b>	<b>23,051</b>

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

Line #	FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>Public Works Department</b>					
<u>Public Works Operations</u>					
80	6,356	6,855	6,924	6,951	68
81	2,620	2,070	2,300	2,300	0
82	0	0	0	0	0
	<u>8,976</u>	<u>8,925</u>	<u>9,224</u>	<u>9,251</u>	68
<u>Highways/Streets/Parks/Beaches</u>					
83	111,982	112,267	125,303	126,197	816
84	167,869	148,595	146,956	152,082	1,650
85	0	0	6,000	6,000	0
	<u>279,851</u>	<u>260,862</u>	<u>278,259</u>	<u>284,279</u>	2,466
86	127,752	174,506	30,000	30,000	0
87	0	0	0	0	0
88	0	0	0	0	0
<u>Beaches &amp; Parks</u>					
89	54,705	47,403	45,239	45,694	384
90	19,019	23,551	15,100	15,100	0
91	0	0	0	0	0
	<u>73,724</u>	<u>70,954</u>	<u>60,339</u>	<u>60,794</u>	384
<u>Cemetery</u>					
92	30,339	33,071	26,787	26,851	63
93	7,247	8,757	7,550	7,550	0
94	0	1,200	0	0	0
	<u>37,586</u>	<u>43,028</u>	<u>34,337</u>	<u>34,401</u>	63
<u>Overhead Operations</u>					
95	16,086	10,678	10,100	10,600	0
96	4,000	3,975	2,500	2,500	0
97	2,863	2,353	60,006	72,282	0
	<u>22,949</u>	<u>17,007</u>	<u>72,606</u>	<u>85,382</u>	0
<b>Total Public Works Department</b>	<b>550,838</b>	<b>575,282</b>	<b>484,765</b>	<b>504,107</b>	<b>2,981</b>

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

Line #		FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>Culture/Recreation</b>						
	<u>Library</u>					
98	Salaries/Wages/Gen. Expense	210,365	215,936	218,683	220,828	1,730
99	Capital					
	<u>Recreation -General</u>					
100	General Expenses	3,090	3,090	3,090	3,090	0
	<u>Recreation-Sailing</u>					
101	General Expenses	3,605	3,605	3,605	3,605	0
	<u>Recreation-Tennis</u>					
102	General Expenses	2,880	2,880	2,880	2,880	0
	<u>Council on Aging</u>					
103	Salaries/Wages/Gen. Expense	53,376	55,415	56,976	57,076	538
	<u>Veteran's Agent</u>					
104	Salaries/Wages	5,100	6,380	6,444	8,000	0
105	General Expenses	44,463	28,364	51,300	38,921	179
	<u>Historical Commission</u>					
106	General Expenses	0	0	0	0	0
	<u>Memorial Day Committee</u>					
107	General Expenses	7,499	5,740	7,500	7,500	0
	<u>Fourth of July Committee</u>					
108	General Expenses	2,143	1,257	2,215	2,215	0
	<u>Beautification Committee</u>					
109	General Expenses	2,107	1,919	2,122	2,122	0
	<u>Personnel Committee</u>					
110	General Expenses	0	0	0	0	0
	<u>Military Housing</u>					
111	General Expenses	39,278	51,490	51,500	55,706	294
<b>Total Culture/Recreation</b>		<b>373,906</b>	<b>376,076</b>	<b>406,315</b>	<b>401,943</b>	<b>2,741</b>

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

Line #	FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>General Debt Service</b>					
112 Debt Service	30,635	31,991	279,670	351,482	(94,200)
113 Military Housing Debt Service	23,195	27,912	34,601	36,000	0
<b>Total Debt Service</b>	<b>53,830</b>	<b>59,903</b>	<b>314,271</b>	<b>387,482</b>	<b>(94,200)</b>
<b>Total Operation Cost</b>	<b>8,718,479</b>	<b>8,930,716</b>	<b>9,598,732</b>	<b>9,539,714</b>	<b>(10,312)</b>
<b>Intergovernmental</b>					
Cherry Sheet					
114 State Assessments	89,235	90,117	92,341	95,113	0
115 County Assessments	0	0	0	0	0
116 School Choice Assessment	441	0	0	0	0
117 Charter School Assessment	51,917	26,494	27,805	28,639	0
<b>Total Intergovernmental</b>	<b>141,593</b>	<b>116,611</b>	<b>120,146</b>	<b>123,752</b>	<b>0</b>
<b>Other Expenses</b>					
118 Pension/Annuity Expenses	0	0	0	0	0
119 Essex County Retirement Expenses	617,979	786,196	836,929	862,100	0
120 Unemployment Compensation	6,371	130	26,326	67,883	(42,883)
121 Health Insurance	810,840	816,170	900,000	900,000	0
122 Life Insurance	1,330	1,546	2,000	2,000	0
123 Medicare Expenses	76,196	74,570	83,811	85,000	1,300
124 Insurance Committee Expenses	235,620	234,960	261,661	276,839	1,053
125 Retirement Account	36,585	0	0	0	0
<b>Total Other Expenses</b>	<b>1,784,921</b>	<b>1,913,572</b>	<b>2,110,727</b>	<b>2,193,822</b>	<b>(40,530)</b>
<b>Total Before Reserve Fund and Articles</b>	<b>10,644,993</b>	<b>10,960,899</b>	<b>11,829,605</b>	<b>11,857,288</b>	<b>(50,842)</b>
Reserve Funds					
126 Base Appropriation	0	0	165,000	185,000	101,792
127 Reserve	0	0	0	0	0
Total Reserve Funds	0	0	165,000	185,000	101,792
<b>Total General Funds</b>	<b>10,644,993</b>	<b>10,960,899</b>	<b>11,994,605</b>	<b>12,042,288</b>	<b>50,950</b>

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

Line #	FY17 Actual Expenses	FY18 Actual Expenses	FY19 Budgeted Budget	FY20 No Override Budget	Additional Appropriations Contingent on Override
<b>Interfund Transfers-Out</b>					
128 Debt Paydown-Dump Trucks	63,000	25,000			
129 Transfer to W/S Enterprise Fund Debt Sr	276,625	239,805	862,033	830,318	0
130 Transfer to W/S Enter Fd Vehicle	12,000				
131 Debt Paydown-Paving	85,000	90,000			
132 Debt Paydown-School Security Door		19,000			
133 Debt Paydown-Police Vehicle		20,000			
134 Debt Paydown-Ambulance		71,000			
135 OPEB Stabilization Fund from Available I	3,300				25,000
136 Debt Paydown-Fire Dispatch	8,000	16,000			
137 Debt Paydown-Fire Truck Matching	43,000				
138 Debt Paydown-Utility Tractor	10,000	7,000			
139 Debt Paydown-School Computers	11,000	11,500			
140 Debt Paydown-Short Beach Dunes	11,000	12,000			
141 Debt Paydown-Fire Radio Upgrade		30,000			
142 Fire Dispatch-Capital				2,500	0
143 Paving from Free Cash					
144 Wharf Insurance	20,000	12,000		950	(950)
145 Stabilization Fund	6,500				100,000
146 Town's Share of FEMA Storm Damage					425,000
147 Debt Paydown-Gas Pumps	17,000	21,500			
<b>Total Interfund Transfers Out</b>	<b>566,425</b>	<b>574,805</b>	<b>862,033</b>	<b>833,768</b>	<b>549,050</b>
<b>TOTAL APPROPRIATIONS</b>	<b>11,211,418</b>	<b>11,535,704</b>	<b>12,856,638</b>	<b>12,876,056</b>	<b>600,000</b>

<b>Estimated Revenue</b>	<b>12,145,587</b>
<b>Funded from Overlay Surplus</b>	<b>0</b>
<b>Funded from Free Cash</b>	<b>730,469</b>
<b>Total Surplus or (Shortage)</b>	<b>0</b>

## **APPENDIX 1**

### **One Time Sources & Uses**

This Appendix shows what money is available to spend, its source, and what the Board of Selectmen recommend spending it on.

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

<b>Current Available Sources-General Fund</b>	
Available Article Transfers	103,868
Available Free Cash	741,918
Overlay Surplus	66,477
<b>Total Available Sources</b>	<b>912,263</b>
<b>Uses of Sources-General Fund</b>	
FY 19 Transfers (Art 3 ATM 4/19) Storm Debt Interest	48,256
FY 19 Transfers (Art 3 ATM 4/19) Legal	15,000
FY 19 Transfers (Art 3 ATM 4/19) Reserve Fund	50,000
FY 19 Snow & Ice (Art 4 ATM 4/19)	72,000
FY 19 (Art 7 ATM 4/19) - Prior Year Bill- Parking	6,309
FY 20 (Art 8 ATM 4/19) - Town Administrator's Capital	2,900
FY 20 (Art 8 ATM 4/19) - Treasurer/Collector's Capital	1,400
FY 20 (Art 8 ATM 4/19) - Town Clerk's Capital	1,400
FY 20 (Art 8 ATM 4/19) - Police Capital	39,900
FY 20 (Art 8 ATM 4/19) - Fire Capital	18,800
FY 20 (Art 8 ATM 4/19) - Wharfinger Capital	1,500
FY 20 (Art 8 ATM 4/19) - Highway and Streets Capital	6,000
FY 20 (Art 8 ATM 4/19) - DPW Overhead Capital	2,500
FY 20 (Art 8 ATM 4/19) - Veterans' Services (Veterans' Benefits)	27,000
FY 20 (Art 8 ATM 4/19) - School Budget	422,784
FY 20 (Art 8 ATM 4/19) - Debt Payments	194,014
FY 19 (Art 23 ATM 4/19) - Fire Capital Dispatch	2,500
<b>Total Uses of Sources</b>	<b>912,263</b>
<b>Balance Remaining-General Fund</b>	
	<b>0</b>
<b>Current Available Sources-W/S Enterprise Fund</b>	
Available Retained Earnings	68,679
<b>Total Available Sources</b>	<b>68,679</b>
<b>Uses of Sources-W/S Enterprise Fund</b>	
FY 19 (Art 10 ATM 4/19) - Water/Sewer Paving Repairs	30,000
<b>Total Uses of Sources</b>	<b>30,000</b>
<b>Balance Remaining-W/S Enterprise Fund</b>	
	<b>38,679</b>
<b>Current Available Sources-Rubbish Enterprise Fund</b>	
Available Retained Earnings	197,409
<b>Total Available Sources</b>	<b>197,409</b>
<b>Uses of Sources-Rubbish Enterprise Fund</b>	
FY 20 (Art 11 ATM 4/19) - Rubbish Rate Stabilization	12,431
FY 19 (Art 12 ATM 4/19) - Compost Site	50,000
<b>Total Uses of Sources</b>	<b>62,431</b>
<b>Balance Remaining-Rubbish Enterprise Fund</b>	
	<b>134,978</b>

## **APPENDIX 2**

### **Town of Nahant Five Year Financial Plan**

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

**Operating Budgets Vs Revenue Projections**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Operating Budgets	13,476,056	13,074,147	13,156,155	13,285,215	13,341,775
Revenue Projections	12,745,587	13,016,877	13,286,302	13,493,853	13,722,131
Use of Available Funds (Overlay&Free Cash)	730,469	0	0	0	0
Capital Reserve (Shortage)	<b>0</b>	<b>(57,270)</b>	<b>130,147</b>	<b>208,638</b>	<b>380,356</b>

**Capital Budgets Vs Capital Revenue Projections**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Capital Budgets	1,077,900	2,589,281	7,337,300	1,041,650	600,950
Less: Capital through General Fund	<b>(97,900)</b>	<b>(140,900)</b>	<b>(95,300)</b>	<b>(141,350)</b>	<b>(129,920)</b>
Cost of Capital Budgets	980,000	2,448,381	7,242,000	900,300	471,030
Revenue Projections/Grants/Chapter 90	162,000	626,800	492,000	92,000	92,000
Estimated Capital Reserve (See Above)	0	0	0	0	0
CPA Funding	680,000	106,936	98,436	280,000	30,000
Borrowings	138,000	0	0	0	0
Capital Using Other Sources	0	125,000	0	0	0
Surplus/(Shortage)	<b>0</b>	<b>(1,589,645)</b>	<b>(6,651,564)</b>	<b>(528,300)</b>	<b>(349,030)</b>
Total Operating and Capital Shortage	<b>0</b>	<b>(1,646,915)</b>	<b>(6,521,417)</b>	<b>(319,662)</b>	<b>31,326</b>

**Water/Sewer Enterprise Fund**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Operating Budgets	2,639,828	2,685,765	2,688,996	2,631,346	2,583,231
Revenue Projections	2,639,828	2,645,765	2,648,997	2,591,346	2,543,231
Use of Available Funds (To Level Rates)	0	40,000	40,000	40,000	40,000
Capital Reserve (Shortage)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**W/S Enterprise Fund Capital Budgets Vs Capital Revenue Projections**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Capital Budgets	140,000	414,500	436,500	361,500	436,500
Less: Capital through W/S Rates	<b>(60,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>
Cost of Capital Budgets	80,000	324,500	346,500	271,500	346,500
Use of Available Funds (Retained W/S Fund Bal)	30,000	190,500	212,500	137,500	212,500
Borrowings	50,000	134,000	134,000	134,000	134,000
Surplus/(Shortage)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total W/S Enterprise Operating and Capital	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

**Rubbish Enterprise Fund**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Operating Budgets	456,881	466,019	475,339	484,846	494,543
Revenue Projections	444,450	466,019	475,339	484,846	494,543
Use of Available Funds (Retained Rubbish Fund)	12,431	0	0	0	0
Surplus/(Shortage)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Rubbish Enterprise Fund Capital Budgets Vs Capital Revenue Projections**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Capital Budgets	50,000	10,000	10,000	10,000	10,000
Use of Available Funds	50,000	10,000	10,000	10,000	10,000
Borrowings	0	0	0	0	0
Surplus/(Shortage)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2024.

As you can see, this five year plan does not balance projected expenses to revenues. The Town Administrator and Board of Selectmen will be reviewing other sources of funds. 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.

<b>Town of Nahant</b> <b>PROJECTED REVENUES</b> <i>2.5% Increases</i>	<b>FY 20</b> <b>Revenue</b> <b>Budget</b>	<b>FY 21</b> <b>Revenue</b> <b>Budget</b>	<b>FY 22</b> <b>Revenue</b> <b>Budget</b>	<b>FY 23</b> <b>Revenue</b> <b>Budget</b>	<b>FY 24</b> <b>Revenue</b> <b>Budget</b>
<b>General Funds</b>					
Personal Property Taxes	275,000	281,875	288,922	296,145	303,549
Personal Property Tax Refunds	(308)	(316)	(324)	(332)	(340)
Real Estate Taxes	8,509,921	8,738,343	8,972,477	9,212,464	9,458,451
Real Estate Tax Refunds	(30,750)	(31,519)	(32,307)	(33,114)	(33,942)
School Override	389,600	377,600	365,600	353,600	341,600
General Override	600,000	615,000	630,375	646,134	662,288
W/S Debt Shift	830,318	811,264	778,807	684,752	599,506
New Growth	15,000	15,000	15,000	15,000	15,000
Levy Limit	10,588,781	10,807,248	11,018,551	11,174,649	11,346,111
Overlay Reserve	(175,000)	(179,375)	(183,859)	(188,456)	(193,167)
<b>Property Revenue</b>	<b>10,413,781</b>	<b>10,627,873</b>	<b>10,834,692</b>	<b>10,986,193</b>	<b>11,152,944</b>
Motor Vehicle Excises	589,961	604,710	619,828	635,323	651,207
Motor Vehicle Excise Refund	(13,325)	(13,658)	(14,000)	(14,350)	(14,708)
Boat Excise Taxes	5,535	5,673	5,815	5,961	6,110
Boat Excise Refund	(154)	(158)	(162)	(166)	(170)
Interest on Taxes/Excises	19,531	20,019	20,520	21,033	21,559
Penalty - Demand Payments	4,044	4,145	4,249	4,355	4,464
Payment In Lieu of Taxes	1,594	1,634	1,675	1,717	1,759
Ambulance Fees	123,994	127,094	130,271	133,528	136,866
Other Charges For Services	6,730	6,898	7,071	7,247	7,429
Fees	28,739	29,457	30,194	30,949	31,722
Cemetery Fees	3,152	3,231	3,312	3,394	3,479
Rentals	138,375	141,834	145,380	149,015	152,740
Military Housing Rentals	135,062	138,439	141,900	145,447	149,083
Alcoholic Beverage Licenses	9,020	9,246	9,477	9,714	9,956
Other Licenses	12,300	12,608	12,923	13,246	13,577
Permits	48,251	49,457	50,694	51,961	53,260

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

	<b>FY 20 Revenue Budget</b>	<b>FY 21 Revenue Budget</b>	<b>FY 22 Revenue Budget</b>	<b>FY 23 Revenue Budget</b>	<b>FY 24 Revenue Budget</b>
State Education Dist/Reimb					
Chapter 70	515,803	528,698	541,916	555,463	569,350
Charter Tuition Reimbursement	2,524	2,587	2,652	2,718	2,786
School Construction	0				
State Education Offsets	0				
Unrestricted Aid	380,198	389,703	399,446	409,432	419,667
Annual Formula Local Aid	0	0	0	0	0
Additional Assistance	0	0	0	0	0
Veteran's Benefits	34,225	35,081	35,958	36,857	37,778
Exemptions Veteran's	28,727	29,445	30,181	30,936	31,709
Elderly Tax Reimbursements	0	0	0	0	0
State Owned Land	1,162	1,191	1,221	1,251	1,283
Medicaid Reimburse	0	0	0	0	0
Police Career Incentive	0	0	0	0	0
Prior Year Over/Under Estimates	0	0	0	0	0
Public Library Ch. 78	3,434	3,520	3,608	3,698	3,790
Public Library Ch. 78 - Offset	(3,434)	(3,520)	(3,608)	(3,698)	(3,790)
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	36,062	36,964	37,888	38,835	39,806
Sale of Inventory	0	0	0	0	0
Earnings on Investments	969	993	1,018	1,044	1,070
Other Misc Revenue	0	0	0	0	0
Interfund Transfer-In (Enterprise)	219,327	223,713	232,187	232,751	237,406
<b>Total Revenues</b>	<b>12,745,587</b>	<b>13,016,877</b>	<b>13,286,302</b>	<b>13,493,853</b>	<b>13,722,131</b>
<b>W/S Enterprise Fund</b>					
Water Usage Charges	973,582	987,460	1,006,715	1,026,355	1,046,388
Sewer Usage Charges	835,328	846,440	862,875	879,638	896,737
Earnings on Investments	600	601	600	601	600
Transfers-In for Debt Shift	830,318	811,264	778,807	684,752	599,506
<b>Total W/S Enterprise Fund</b>	<b>2,639,828</b>	<b>2,645,765</b>	<b>2,648,997</b>	<b>2,591,346</b>	<b>2,543,231</b>
Use of Reserves- Rate Stabilizer	0	40,000	40,000	40,000	40,000
	<b>2,639,828</b>	<b>2,685,765</b>	<b>2,688,997</b>	<b>2,631,346</b>	<b>2,583,231</b>
<b>Rubbish Enterprise Fund</b>					
Rubbish/Recycling Fees	444,250	465,818	475,137	484,643	494,339
Earnings on Investments	200	201	202	203	204
<b>Total Rubbish Enterprise Fund</b>	<b>444,450</b>	<b>466,019</b>	<b>475,339</b>	<b>484,846</b>	<b>494,543</b>
Use of Reserves- Rate Stabilizer	12,431		0	0	0
	<b>456,881</b>	<b>466,019</b>	<b>475,339</b>	<b>484,846</b>	<b>494,543</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>General Government</b>					
Moderator					
General Expenses	60	60	60	60	60
Selectmen					
Salaries/Wages	3	3	3	3	3
General Expenses	105,694	105,694	108,865	108,865	112,131
Town Administrator					
Salaries/Wages	219,857	122,254	124,699	127,193	129,737
Health Inspector	10,654	10,867	11,084	11,306	11,532
Asst. Health Inspector	500	510	520	531	541
Public Health Nurse	3,463	3,532	3,603	3,675	3,748
Town Physician	500	510	520	531	541
ADA Coordinator	500	510	520	531	541
General Expenses	12,150	12,393	12,641	12,894	13,152
Capital Outlay	2,900	2,900	2,900	2,900	2,900
Finance Committee					
General Expenses	9,500	9,690	9,884	10,081	10,283
Town Accountant					
Salaries/Wages	169,248	172,633	176,086	179,607	183,199
General Expenses	9,217	9,401	9,589	9,781	9,977
Assessors					
Salaries/Wages	96,004	97,924	99,883	101,880	103,918
General Expenses	51,000	52,020	53,060	54,122	55,204
Treasurer/Collector					
Salaries/Wages	124,306	126,792	129,328	131,915	134,553
General Expenses	54,750	55,845	56,962	58,101	59,263
Capital Outlay-Copier	1,400	1,400	1,400	1,400	1,400
Town Counsel					
Annual Fee	55,000	56,100	57,222	58,366	59,534
Town Hall					
Salaries/Wages	30,562	31,173	31,797	32,433	33,081
General Expenses	50,820	51,836	52,873	53,931	55,009
Capital Outlay	1,400	1,400	1,400	1,400	1,400
Data Processing					
Salaries/General Expenses	171,000	174,420	177,908	181,467	185,096
Town Clerk					
Salaries/Wages	68,101	69,463	70,852	72,269	73,715
General Expenses	7,755	7,910	8,068	8,230	8,394
Capital Outlay	1,400	1,400	1,400	1,400	1,400
Election/Registration					
Salaries/Wages	4,922	5,020	5,121	5,223	5,328
General Expenses	7,474	7,623	7,776	7,931	8,090
Capital Outlay	0				
Conservation Commission					
General Expenses	760	775	791	807	823
Planning Board					
General Expenses	2,650	2,703	2,757	2,812	2,868
Zoning/Board of Appeals					
General Expenses	2,900	2,958	3,017	3,078	3,139
<b>Total General Government</b>	<b>1,276,450</b>	<b>1,197,722</b>	<b>1,222,590</b>	<b>1,244,721</b>	<b>1,270,561</b>

<b>Town of Nahant PROJECTED APPROPRIATIONS</b>	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Public Safety</b>					
Police Department					
Police Salaries/Wages	1,320,498	1,346,908	1,373,846	1,401,323	1,429,350
General Expenses	150,250	153,255	156,320	159,447	162,635
Capital Outlay	39,900	39,900	40,000	40,000	41,000
Public Safety - Debt Service	0	0	0	0	0
<i>Total Police Department</i>	<i>1,510,648</i>	<i>1,540,063</i>	<i>1,570,166</i>	<i>1,600,770</i>	<i>1,632,985</i>
Fire Department					
Fire Salaries/Wages	923,332	941,799	960,635	979,847	999,444
General Expenses	146,044	148,965	151,944	154,983	158,083
Capital Outlay	18,800	18,800	19,000	19,000	19,570
<i>Total Fire Department</i>	<i>1,088,176</i>	<i>1,109,564</i>	<i>1,131,579</i>	<i>1,153,830</i>	<i>1,177,097</i>
<i>Total Public Safety</i>	<i>2,598,824</i>	<i>2,649,626</i>	<i>2,701,745</i>	<i>2,754,600</i>	<i>2,810,082</i>
<b>Inspectional Services Department</b>					
Part Time Assistant for inspectors	17,459	17,808	18,164	18,528	18,898
Building Inspection					
Salaries/Wages	11,294	11,520	11,750	11,985	12,225
Assistant	5,512	5,622	5,735	5,849	5,966
Certification Training	960	960	960	960	960
General Expenses	7,707	7,861	8,018	8,179	8,342
Plumbing/Gas Inspection					
Salaries/Wages	4,161	4,244	4,329	4,416	4,504
Assistant	2,148	2,191	2,235	2,279	2,325
Certification Training	960	960	960	960	960
General Expenses	748	763	778	794	810
Wiring Inspection					
Salaries/Wages	4,161	4,244	4,329	4,416	4,504
Assistant	2,148	2,191	2,235	2,279	2,325
Certification Training	960	960	960	960	960
General Expenses	1,669	1,702	1,736	1,771	1,807
Civil Defense					
Salaries/Wages	6,366	6,493	6,623	6,756	6,891
General Expenses	3,850	3,927	4,006	4,086	4,167
Animal Control					
Salary	9,787	9,983	10,182	10,386	10,594
General Expenses	3,800	3,876	3,954	4,033	4,113
Parking Clerk					
General Expenses	13,561	13,832	14,109	14,391	14,679
Harbormaster					
Salaries/Wages	1,426	1,455	1,484	1,513	1,544
Assistant	1,869	1,906	1,945	1,983	2,023
General Expenses	7,280	7,426	7,574	7,726	7,880
Capital Outlay	0	0	0	0	0
Wharfinger					
Salaries/Wages	1,426	1,455	1,484	1,513	1,544
Assistant	480	490	499	509	520
General Expenses	1,752	1,787	1,823	1,859	1,896
Capital Outlay	1,500	0	0	0	0
Ocean Rescue					
Training Wages	0	0	0	0	0
Professional Services	0	0	0	0	0
<i>Total Other Pub. Saf.</i>	<i>112,984</i>	<i>113,656</i>	<i>115,872</i>	<i>118,131</i>	<i>120,436</i>
<b>Total Public Safety</b>	<b>2,711,808</b>	<b>2,763,283</b>	<b>2,817,617</b>	<b>2,872,731</b>	<b>2,930,518</b>

<b>Town of Nahant PROJECTED APPROPRIATIONS</b>	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Education System</b>					
School Department					
Tuition - SPED	392,935	398,829	404,811	410,884	417,047
Tuition - Swampscott	1,449,647	1,449,647	1,507,633	1,567,938	1,614,976
Johnson School Budget	1,722,718	1,722,718	1,780,704	1,841,009	1,888,047
<i>School Appropriation</i>	<i>3,565,300</i>	<i>3,636,606</i>	<i>3,709,338</i>	<i>3,783,525</i>	<i>3,859,195</i>
Transportation/Regular	152,280	155,326	158,432	161,601	164,833
Transportation/SPED	84,579	86,271	87,996	89,756	91,551
<i>Total Transportation</i>	<i>236,859</i>	<i>241,596</i>	<i>246,428</i>	<i>251,357</i>	<i>256,384</i>
School - Debt Service	381,200	365,600	353,600	341,600	329,600
School - Proposed Debt	0	0	0	0	0
Essex North Shore Agi & Tech	152,731	155,786	158,901	162,079	165,321
<b>Total Education System</b>	<b>4,336,090</b>	<b>4,399,588</b>	<b>4,468,268</b>	<b>4,538,561</b>	<b>4,610,500</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Public Works Department</b>					
Public Works Operations					
Administration					
Salaries/Wages	7,019	7,159	7,303	7,449	7,598
General Expenses	2,300	2,346	2,393	2,441	2,490
Capital	0	10,000	0	10,000	10,000
<i>Subtotal DPW Administration</i>	<i>9,319</i>	<i>19,505</i>	<i>9,695</i>	<i>19,889</i>	<i>20,087</i>
Highways/Streets/Parks/Beaches					
Salaries/Wages	127,013	129,553	132,144	134,787	137,483
General Expenses	153,732	156,807	159,943	163,142	166,404
Capital - Paving	6,000	6,000	6,000	6,000	6,000
<i>Subtotal Highways/Streets/B/P</i>	<i>286,745</i>	<i>292,360</i>	<i>298,087</i>	<i>303,929</i>	<i>309,887</i>
Snow & Ice					
Snow & Ice Services	30,000	30,000	30,000	30,000	30,000
Beaches & Parks					
Salaries/Wages	46,078	47,000	47,940	48,898	49,876
General Expenses	15,100	15,402	15,710	16,024	16,345
Capital Outlay	0	20,000	0	20,000	0
<i>Subtotal Beaches &amp; Parks</i>	<i>61,178</i>	<i>82,402</i>	<i>63,650</i>	<i>84,923</i>	<i>66,221</i>
Cemetery					
Salaries/Wages	26,914	27,452	28,001	28,561	29,133
General Expenses	7,550	7,701	7,855	8,012	8,172
Capital Outlay	0	0	5,000	0	7,000
<i>Subtotal Cemetery</i>	<i>34,464</i>	<i>35,153</i>	<i>40,856</i>	<i>36,573</i>	<i>44,305</i>
Overhead Operations					
Salaries/Wages	0	0	0	0	0
General Expenses	10,600	10,812	11,028	11,249	11,474
Capital Outlay	2,500	20,000	5,000	20,000	20,000
DPW - Debt Service	72,282	69,130	65,978	62,826	48,241
<i>Subtotal DPW Overhead</i>	<i>85,382</i>	<i>99,942</i>	<i>82,006</i>	<i>94,075</i>	<i>79,715</i>
<b>Total Public Works Dept</b>	<b>507,088</b>	<b>559,362</b>	<b>524,295</b>	<b>569,389</b>	<b>550,215</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Culture/Recreation</b>					
Council on Aging					
General Expenses	57,614	58,766	59,942	61,140	62,363
Capital Outlay					
Veteran's Agent					
Salaries/Wages	8,000	8,160	8,323	8,490	8,659
Certification Training	480	480	480	480	480
General Expenses	38,620	39,392	40,180	40,984	41,804
Library					
Salaries/Wages/Gen. Expns	222,558	227,009	231,549	236,180	240,904
Recreation					
General Recreation	3,090	3,090	3,090	3,090	3,090
Sailing Recreation	3,605	3,605	3,605	3,605	3,605
Tennis Recreation	2,880	2,880	2,880	2,880	2,880
Capital Outlay	0	0	0	0	0
Memorial Day Committee					
General Expenses	7,500	7,650	7,803	7,959	8,118
Fourth of July Committee					
General Expenses	2,215	2,259	2,304	2,351	2,398
Beautification Committee					
General Expenses	2,122	2,164	2,208	2,252	2,297
Personnel Committee					
General Expenses	0	0	0	0	0
Military Houses					
General Expenses	56,000	57,120	58,262	59,428	60,616
<b>Total Culture/Recreation</b>	<b>404,684</b>	<b>412,577</b>	<b>420,627</b>	<b>428,838</b>	<b>437,214</b>
<b>General Debt Service</b>					
Debt Service	293,282	280,267	227,415	202,304	151,014
<b>Total Debt Service</b>	<b>293,282</b>	<b>280,267</b>	<b>227,415</b>	<b>202,304</b>	<b>151,014</b>
<b>Total Operation Cost</b>	<b>9,529,402</b>	<b>9,612,798</b>	<b>9,680,811</b>	<b>9,856,545</b>	<b>9,950,023</b>

<b>Town of Nahant PROJECTED APPROPRIATIONS</b>	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Intergovernmental</b>					
Cherry Sheet					
State Assessments	95,113	97,015	98,956	100,935	102,953
Charter School Assessments	28,639	29,212	29,796	30,392	31,000
County Assessments	0	0	0	0	0
School Choice Assessment	0	0	0	0	0
<i>Total Intergovernmental</i>	<i>123,752</i>	<i>126,227</i>	<i>128,752</i>	<i>131,327</i>	<i>133,953</i>
<b>Other Expenses</b>					
Unemployment Compensation	25,000	25,500	26,010	26,530	27,061
Life Insurance	2,000	2,040	2,081	2,122	2,165
Health Insurance	900,000	918,000	936,360	955,087	974,189
Medicare Taxes					
Expenses	86,300	88,026	89,787	91,582	93,414
Essex County Retirement					
Expenses	862,100	879,342	896,929	914,867	933,165
Insurance Committee					
General Expenses	277,892	283,450	289,119	294,901	300,799
Retirement Account					
General Expenses	0	0	0	0	0
<i>Total Miscellaneous</i>	<i>2,153,292</i>	<i>2,196,358</i>	<i>2,240,285</i>	<i>2,285,091</i>	<i>2,330,793</i>
<b>Total Before Reserve Fund &amp; Article</b>	<b>11,806,446</b>	<b>11,935,383</b>	<b>12,049,848</b>	<b>12,272,963</b>	<b>12,414,769</b>
Reserve Funds					
Base Appropriation	235,500	200,000	200,000	200,000	200,000
<i>Total Reserve Fund</i>	<i>235,500</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>
<b>Total General Funds</b>	<b>12,041,946</b>	<b>12,135,383</b>	<b>12,249,848</b>	<b>12,472,963</b>	<b>12,614,769</b>
Interfund Transfers-Out Fire Dispatch	2,500	2,500	2,500	2,500	2,500
Interfund Transfers-Out OPEB	25,000	25,000	25,000	25,000	25,000
Interfund Transfers-Out Stabilization	100,000	100,000	100,000	100,000	100,000
Interfund Transfers-Out FEMA	476,292				
Interfund Transfers-Out W/S	830,318	811,264	778,807	684,752	599,506
<b>Subtotal Appropriations</b>	<b>13,476,056</b>	<b>13,074,147</b>	<b>13,156,155</b>	<b>13,285,215</b>	<b>13,341,775</b>
<b>Debt</b>	<b>746,764</b>	<b>714,997</b>	<b>646,993</b>	<b>606,730</b>	<b>528,855</b>
<b>Debt as % of Budget</b>	<b>5.54%</b>	<b>5.47%</b>	<b>4.92%</b>	<b>4.57%</b>	<b>3.96%</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
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**PROJECTED CAPITAL  
IMPROVEMENTS**

**Drainage/Walls/Erosion**

Drainage-Ward Rd/Bear Pond	0	0	0	0	0
<i>Sub Total</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Vehicles/Equipment**

Silverado 75%	0				
F350 Pick Up Truck	0				
F550 Pick Up Truck			75,000	75,000	
Sweeper		148,000			
Air Compressor					
John Deere Backhoe			120,000		
Cemetery Tractor	58,000				
DPW Equipment		20,000		20,000	
Skid Steer Loader				36,000	
Mini Excavator		79,000			
Tractor Mower			30,000		
Gator				18,000	
F450 Dump Truck		62,000		75,000	
Harbormaster Boat Trailer		14,000			
Police Explorer	39,900	35,000		39,500	
Police Tahoe				45,500	
Police Motorcycle			21,500		
Police Radar Speed Trailer			5,500		
Police Monitor Trailer				24,500	
Police ATV			15,500		
Police Tasers		18,500			
Fire Mack Truck					
Police Fingerprint Machine		35,000			
Police Radio Upgrade		18,500			85,000
Police Portable Radios			15,500		
Police AED/DFIB				7,500	
Police Cruiser Laptop Toughbooks				16,000	
Fire Hydraulic Extrication Tools				50,000	20,000
Firefighter PPE Turn out Gear	8,800	5,000	5,000	5,000	5,000
Fire Dispatch Capital	2,500				
Fire Hose	5,000	5,000	5,000	5,000	5,000
Fire Radios	5,000	5,000	5,000	5,000	5,000
<i>Sub Total</i>	<i>119,200</i>	<i>445,000</i>	<i>298,000</i>	<i>422,000</i>	<i>120,000</i>

**Misc**

Wetlands Zoning Bylaw			25,000		
Computers/Network	21,000	21,900	16,000	22,050	22,050
Flash Rd Tennis and Basketball Cts	160,000				
School Basketball Court	5,000				
Nahant Rd Softball Field	15,000				
DPW Overhead-Small Equipment		20,000	5,000	20,000	20,000
Town Hall Record Preservation		23,436			
Green Communitites LED	70,000				
Tudor Beach Stairs	20,000				
Open Space Master Plan	30,000				
Cemetery & Chapel Upgrades	0	158,700	143,950	150,500	79,000
40 Steps Revetment		693,500			
<i>Sub Total</i>	<i>321,000</i>	<i>917,536</i>	<i>189,950</i>	<i>192,550</i>	<i>121,050</i>

<b>Town of Nahant PROJECTED APPROPRIATIONS</b>	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
<b>Roads and Sidewalks</b>					
All Roads Chapter 90	92,000	92,000	92,000	92,000	92,000
Non-Chapter 90	80,000	200,000	200,000	200,000	200,000
<i>Sub Total</i>	<i>172,000</i>	<i>292,000</i>	<i>292,000</i>	<i>292,000</i>	<i>292,000</i>
<b>Town Hall Capital</b>					
Town Hall Phones Etc.	0	3,605	1,400	1,400	1,400
Town Treasurer Copier	1,400	1,400	1,400	1,400	1,400
Town Clerk Copier	1,400	1,400	1,400	1,400	1,400
Town Administrator Copier	2,900	2,900	2,900	2,900	2,900
<i>Sub Total</i>	<i>5,700</i>	<i>9,305</i>	<i>7,100</i>	<i>7,100</i>	<i>7,100</i>
<b>Public Safety</b>					
Fire Station Temporary Structure			6,000,000	0	0
Fire Station Design		600,000			
Police Station	0	3,500	3,500	3,500	3,500
Police Station Heating System		32,500			
Police Station Delead Gun Range	0	18,500			
<i>Sub Total</i>	<i>0</i>	<i>654,500</i>	<i>6,003,500</i>	<i>3,500</i>	<i>3,500</i>
<b>Other Town Buildings</b>					
Ellingwood Chapel Masonry		5,000	5,000		7,000
Community Center Walkway		80,000			
DPW Facilities Various	8,500	21,000	500	2,000	500
Town Hall Renovation	0	10,000	5,000	10,000	10,000
COA Kitchen	50,000				
Town Wharf	1,500	53,950	45,750	22,450	34,750
Library Renovations	400,000	100,990	490,500	90,050	5,050
<i>Sub Total</i>	<i>460,000</i>	<i>270,940</i>	<i>546,750</i>	<i>124,500</i>	<i>57,300</i>
<b>Total Capital Improvement</b>	<b>1,077,900</b>	<b>2,589,281</b>	<b>7,337,300</b>	<b>1,041,650</b>	<b>600,950</b>
Less: Estimated Reserve	0	0	0	0	0
Less: CPA previously borrowed	0	0	0	0	0
Less: Capital thru Grants/Loans	(70,000)	(534,800)	(400,000)	0	0
Less: Capital thru CPA	(680,000)	(106,936)	(98,436)	(280,000)	(30,000)
Less: Capital thru Chapter 90	(92,000)	(92,000)	(92,000)	(92,000)	(92,000)
Less: Capital thru General Fund	(97,900)	(140,900)	(95,300)	(141,350)	(129,920)
Less: Borrowing	(138,000)	0	0	0	0
Less: Capital using Other Sources	0	(125,000)	0	0	0
<b>Total Other Sources</b>	<b>(1,077,900)</b>	<b>(999,636)</b>	<b>(685,736)</b>	<b>(513,350)</b>	<b>(251,920)</b>
<b>Total Capital Plan Surplus/Shortage</b>	<b>0</b>	<b>(1,589,645)</b>	<b>(6,651,564)</b>	<b>(528,300)</b>	<b>(349,030)</b>
<b>Total 5 Year Plan</b>	<b>14,553,956</b>	<b>15,663,428</b>	<b>20,493,455</b>	<b>14,326,865</b>	<b>13,942,725</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<b>FY 20 Appropriation Budget</b>	<b>FY 21 Appropriation Budget</b>	<b>FY 22 Appropriation Budget</b>	<b>FY 23 Appropriation Budget</b>	<b>FY 24 Appropriation Budget</b>
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**Water/Sewer Enterprise Fund**

Sewer Division

Salaries/Wages	215,679	219,993	224,392	228,880	233,458
General Expenses	176,805	180,341	183,948	187,627	191,379
Lynn Water & Sewer	279,690	285,284	290,989	296,809	302,745
Capital Outlay	30,000	45,000	45,000	45,000	45,000
Sewer - Debt Service	640,322	622,414	604,504	586,596	528,548
Indirect Costs	133,454	136,123	138,846	141,622	144,455
<i>Subtotal Sewer</i>	<b>1,475,950</b>	<b>1,489,155</b>	<b>1,487,679</b>	<b>1,486,534</b>	<b>1,445,585</b>

Water Division

Salaries/Wages	193,520	197,390	201,338	205,365	209,472
General Expenses	93,689	95,563	97,474	99,424	101,412
MWRA Assessment	530,450	541,059	551,880	562,918	574,176
Capital Outlay	30,000	45,000	45,000	45,000	45,000
Water - Debt Service	189,996	188,850	174,303	98,156	70,958
Indirect Costs	126,223	128,747	131,322	133,949	136,628
<i>Subtotal Water</i>	<b>1,163,878</b>	<b>1,196,609</b>	<b>1,201,317</b>	<b>1,144,812</b>	<b>1,137,646</b>
<i>Total Water and Sewer</i>	<b>2,639,828</b>	<b>2,685,765</b>	<b>2,688,996</b>	<b>2,631,346</b>	<b>2,583,231</b>

<b>W/S Debt</b>	<b>830,318</b>	<b>811,264</b>	<b>778,807</b>	<b>684,752</b>	<b>599,506</b>
<b>W/S Debt as % of W/S Budget</b>	<b>31.45%</b>	<b>30.21%</b>	<b>28.96%</b>	<b>26.02%</b>	<b>23.21%</b>
<b>W/S Without Debt</b>	<b>1,809,510</b>	<b>1,874,501</b>	<b>1,910,189</b>	<b>1,946,594</b>	<b>1,983,725</b>

**PROJECTED CAPITAL  
W/S IMPROVEMENTS**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
<b>Water</b>					
Gate Valves		15,000	15,000	15,000	15,000
Hydrants/Mains	50,000	134,000	134,000	134,000	134,000
Paving/Patch Work					
Professional Services					
W/S Utility Trailer					
Pick Up Truck					37,500
F350 Pick Up Truck		26,500			
Emergency Repairs & Inventory	30,000	45,000	45,000	45,000	45,000
<i>Sub Total</i>	<b>80,000</b>	<b>220,500</b>	<b>194,000</b>	<b>194,000</b>	<b>231,500</b>
<b>Sewer</b>					
Sewer Infrastructure & Pump Stations		50,000	125,000	50,000	50,000
Professional Services		12,500	12,500	12,500	12,500
W/S Pumps & Equipment & Paving	30,000	60,000	60,000	60,000	60,000
<b>Bear Pond Drainage</b>					
<b>Sewer Pumping Stations</b>					
W/S Utility Trailer					
Pick Up Truck					37,500
F350 Pick Up Truck		26,500			
Emergency Repairs & Inventory	30,000	45,000	45,000	45,000	45,000
<i>Sub Total</i>	<b>60,000</b>	<b>194,000</b>	<b>242,500</b>	<b>167,500</b>	<b>205,000</b>
<b>Total W/S Capital Improvement</b>	<b>140,000</b>	<b>414,500</b>	<b>436,500</b>	<b>361,500</b>	<b>436,500</b>

<b>Less: Capital thru Rates</b>	<b>(60,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>	<b>(90,000)</b>
<b>Less: Borrowing</b>	<b>(50,000)</b>	<b>(134,000)</b>	<b>(134,000)</b>	<b>(134,000)</b>	<b>(134,000)</b>
<b>Less: Capital using Other Sources</b>	<b>(30,000)</b>	<b>(190,500)</b>	<b>(212,500)</b>	<b>(137,500)</b>	<b>(212,500)</b>
<b>Total Other Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Town of Nahant  
PROJECTED APPROPRIATIONS**

	<i>FY 20</i> <b>Appropriation Budget</b>	<i>FY 21</i> <b>Appropriation Budget</b>	<i>FY 22</i> <b>Appropriation Budget</b>	<i>FY 23</i> <b>Appropriation Budget</b>	<i>FY 24</i> <b>Appropriation Budget</b>
<b>Rubbish Enterprise Fund</b>					
Salaries/Wages	58,581	59,753	60,948	62,167	63,410
General Expenses	67,400	68,748	70,123	71,525	72,956
Household Trash Collection/Dispos	330,900	337,518	344,268	351,154	358,177
Debt	0	0	0	0	0
<b>Total Rubbish Enterprise Fund</b>	<b>456,881</b>	<b>466,019</b>	<b>475,339</b>	<b>484,846</b>	<b>494,543</b>
<b>Rubbish Debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rub. Debt as % of Rub. Budget</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>All Debt</b>	<b>1,577,082</b>	<b>1,526,261</b>	<b>1,425,800</b>	<b>1,291,482</b>	<b>1,128,361</b>
<b>All Debt as % of All Budget</b>	<b>9.52%</b>	<b>9.41%</b>	<b>8.74%</b>	<b>7.87%</b>	<b>6.87%</b>

**PROJECTED CAPITAL  
RUBBISH IMPROVEMENTS**

	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>	<i>FY 24</i>
<b>Rubbish</b>					
Compost Site	50,000	10,000	10,000	10,000	10,000
	0				
<i>Sub Total</i>	<i>50,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
<b>Total Rubbish Capital Improvement</b>	<b>50,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Less: Capital thru Rates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Less: Borrowing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Less: Capital using Other Sources</b>	<b>(50,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>Total Other Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water & Sewer Rate Comparison:**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
Water rate	9.01	9.14	9.32	9.50	9.69
Sewer rate	9.94	10.08	10.27	10.47	10.68
<b>Combined rate</b>	<b>18.95</b>	<b>19.22</b>	<b>19.59</b>	<b>19.97</b>	<b>20.37</b>
% Increase/(Decrease)	6.28%	1.42%	1.93%	1.94%	2.00%

## **APPENDIX 3**

### **School Department Proposed Budget**

In the following section you'll find the proposed line item budget prepared by the School Superintendent and the School Committee. The line item budget is followed by a more detailed presentation of what is included in each line item.

By law, Town Meeting will adopt a bottom line budget for the School Department, and the School Committee will determine the line item allocations within the actual budget. A previous Town Meeting vote requires that the School Department's line item budget be published in the Report and Recommendations of the Advisory and Finance Committee.

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

**Town of Nahant  
FY20 Budget Worksheet**

	<b>2018 Actual Expenses</b>	<b>2019 Department Budget</b>	<b>2020 Department Request</b>
<b><u>School</u></b>			
<b><u>School Committee</u></b>			
Purchase of Services	0.00	0.00	0.00
Capital Program Consultant	0.00	0.00	0.00
Auditing Services	3,000.00	3,000.00	3,000.00
Legal	864.91	2,500.00	2,500.00
General Supplies & Materials	0.00	3,500.00	3,500.00
Dues/Memberships	3,493.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>7,357.91</b>	<b>9,000.00</b>	<b>9,000.00</b>
<b><u>Superintendent's Office</u></b>			
Salaries Regular Full Time	95,116.00	103,119.00	106,982.00
Longevity	850.00	0.00	950.00
Purchased Services	354.00	500.00	500.00
Supplies	1,095.28	2,000.00	2,000.00
Dues/Memberships	200.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>97,615.28</b>	<b>105,619.00</b>	<b>110,432.00</b>
<b><u>Principal's Office</u></b>			
Salaries Regular Full Time	141,420.65	153,476.00	156,763.00
Longevity	650.00	0.00	750.00
Attendance Officer	180.00	180.00	180.00
Scheduler Stipend	0.00	0.00	0.00
Supplies	2,136.69	1,500.00	1,500.00
<b><u>SUBTOTAL</u></b>	<b>144,387.34</b>	<b>155,156.00</b>	<b>159,193.00</b>
<b><u>School Health Services</u></b>			
Salaries Regular Full Time	70,320.00	71,727.00	73,340.00
Purchase of Services	802.00	300.00	300.00
Purchase of Supplies	3,130.82	1,000.00	1,000.00
<b><u>SUBTOTAL</u></b>	<b>74,252.82</b>	<b>73,027.00</b>	<b>74,640.00</b>
<b><u>School</u></b>			
<b><u>Teaching &amp; Materials</u></b>			
Salary Professional Development	0.00	0.00	0.00
Regular Full Time Employees	606,745.10	623,721.00	605,096.00
Substitutes	12,935.00	10,000.00	10,000.00
S.P.E.D. Teacher Salaries	85,296.00	87,001.00	88,959.00
S.P.E.D. Aids	81,236.87	88,349.00	70,804.00
S.P.E.D. Admin	6,100.00	0.00	0.00
Aids Salaries	0.00	22,935.00	23,579.00
Longevity	14,100.00	12,625.00	12,625.00
Technology Specialist	9,863.50	14,400.00	13,320.00
Foreign Language	0.00	0.00	0.00
Stipends-Asst Principal	0.00	0.00	0.00
Technology Services	5,508.00	12,500.00	12,500.00
S.P.E.D. Contract Services	0.00	0.00	0.00
Foreign Language Services	0.00	0.00	0.00
Purchase of Supplies	20,656.89	16,000.00	16,000.00
Software	9,556.36	6,400.00	6,400.00
Hardware	2,754.95	10,000.00	10,000.00
S.P.E.D. Supplies	2,143.35	8,000.00	8,000.00
Professional Development	8,573.83	12,000.00	12,000.00
<b><u>SUBTOTAL</u></b>	<b>865,469.85</b>	<b>923,931.00</b>	<b>889,283.00</b>
<b><u>School Textbooks</u></b>			
Regular Education Books	33,681.00	13,000.00	13,000.00
Special Education Books	0.00	1,000.00	1,000.00
<b><u>SUBTOTAL</u></b>	<b>33,681.00</b>	<b>14,000.00</b>	<b>14,000.00</b>
<b><u>School Library</u></b>			
Library Salaries	4,253.72	6,232.00	4,807.00
Library Supplies	8,894.62	4,000.00	4,000.00
<b><u>SUBTOTAL</u></b>	<b>13,148.34</b>	<b>10,232.00</b>	<b>8,807.00</b>

**Town of Nahant  
FY20 Budget Worksheet**

	<b>2018 Actual Expenses</b>	<b>2019 Department Budget</b>	<b>2020 Department Request</b>
<b><u>School</u></b>			
<b><u>School Audio/Visual</u></b>			
Purchase of Supplies	0.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>School Athletics</u></b>			
Purchase of Services	0.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>School Student Body</u></b>			
Salaries Stipends	2,904.14	4,482.00	3,558.00
Purchase of Services	1,000.00	3,000.00	3,000.00
Supplies	0.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>3,904.14</b>	<b>7,482.00</b>	<b>6,558.00</b>
<b><u>School Guidance</u></b>			
Salaries	25,218.41	25,061.00	38031.00
Services	0.00	0.00	0.00
Supplies	0.00	0.00	0.00
<b><u>SUBTOTAL</u></b>	<b>25,218.41</b>	<b>25,061.00</b>	<b>38,031.00</b>
<b><u>School Psych/SPED</u></b>			
Salaries - Psychologist	0.00	0.00	0.00
Salaries - Speech	35,610.94	44,538.00	53,864.00
Occupational Therapist Salary	23,112.18	20,104.00	22,800.00
Contracted Services-SPED	19,318.25	45,797.00	58,875.00
Contracted Services-Speech	0.00	0.00	0.00
Hearings	0.00	0.00	0.00
Tutoring	0.00	3,500.00	3,500.00
Evaluations	1,500.00	5,600.00	5,600.00
<b><u>SUBTOTAL</u></b>	<b>79,541.37</b>	<b>119,539.00</b>	<b>144,639.00</b>
<b><u>School Custodial Department</u></b>			
Regular Full Time Employees	94,039.69	92,838.00	91,895.00
Longevity	1,260.00	0.00	1,440.00
O/T F/T Employees	130.08	0.00	0.00
Purchase of Services	0.00	0.00	0.00
Purchase of Supplies	14,715.18	6,000.00	6,000.00
<b><u>SUBTOTAL</u></b>	<b>110,144.95</b>	<b>98,838.00</b>	<b>99,335.00</b>

**Town of Nahant  
FY20 Budget Worksheet**

	<b>2018 Actual Expenses</b>	<b>2019 Department Budget</b>	<b>2020 Department Request</b>
<b><u>School</u></b>			
<b><u>School Heating</u></b>			
Heating Gas	45,295.55	50,600.00	50,600.00
<b><u>SUBTOTAL</u></b>	<b>45,295.55</b>	<b>50,600.00</b>	<b>50,600.00</b>
<b><u>School Utilities</u></b>			
Electrical Services	45,040.30	40,500.00	40,500.00
Natural Gas	0.00	0.00	0.00
Telephone Services	10,216.23	9,700.00	9,700.00
<b><u>SUBTOTAL</u></b>	<b>55,256.53</b>	<b>50,200.00</b>	<b>50,200.00</b>

Town of Nahant  
FY20 Budget Worksheet

	2018 Actual Expenses	2019 Department Budget	2020 Department Request
<b>School</b>			
<b><u>School Grounds Maintenance</u></b>			
Purchase of Services	2,925.00	2,000.00	2,000.00
<b>SUBTOTAL</b>	<b>2,925.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b><u>School Bldg Maintenance</u></b>			
Purchased Services	65,666.66	32,500.00	32,500.00
Supplies	12,641.71	15,500.00	15,500.00
<b>SUBTOTAL</b>	<b>78,308.37</b>	<b>48,000.00</b>	<b>48,000.00</b>
<b><u>School Equip Maintenance</u></b>			
Oper Equip-Rprs/Main	12,728.40	10,000.00	10,000.00
<b>SUBTOTAL</b>	<b>12,728.40</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b><u>School Rental/Lease</u></b>			
Rent/ Lease Equipment	7,001.96	8,000.00	8,000.00
<b>SUBTOTAL</b>	<b>7,001.96</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b><u>Tuition-Jr/Sr High School</u></b>			
Public Schools	1,350,000.00	1,397,250.00	1,449,647.00
<b>SUBTOTAL</b>	<b>1,350,000.00</b>	<b>1,397,250.00</b>	<b>1,449,647.00</b>
<b><u>Tuition S.P.E.D.</u></b>			
Tuition-Private Schools	290,858.85	349,938.00	382,935.00
Tuition-Collaborative	10,000.00	10,000.00	10,000.00
<b>SUB TOTAL</b>	<b>300,858.85</b>	<b>359,938.00</b>	<b>392,935.00</b>
<b>TOTAL SCHOOL (NSS)</b>	<b>3,307,096.07</b>	<b>3,467,873.00</b>	<b>3,565,300.00</b>
<b><u>Transportation Jr/Sr High</u></b>			
S.P.E.D. Transportation	57,440.00	110,000.00	84,579.00
Public Schools	152,280.00	152,280.00	152,280.00
<b>SUB TOTAL</b>	<b>209,720.00</b>	<b>262,280.00</b>	<b>236,859.00</b>
<b><u>Vocational School Assessment</u></b>			
Essex North Shore Agi & Tech	94,229.00	174,299.00	174,299.00
Essex Agricultural	0.00	0.00	0.00
<b>SUB TOTAL Non NSS</b>	<b>303,949.00</b>	<b>436,579.00</b>	<b>411,158.00</b>
<b>Capital Outlay-Various</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SCHOOL</b>	<b>3,611,045.07</b>	<b>3,904,452.00</b>	<b>3,976,458.00</b>

## **APPENDIX 4**

### **School Department Five Year Plan**

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

**Five Year School Department Budget Estimate**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Tuition-Swampscott	\$1,449,647	\$1,507,633	\$1,567,938	\$1,630,656	\$1,695,882
Tuition-Special Education (Private & Collaborative)	\$392,935	\$389,309	\$404,881	\$421,076	\$433,708
Transportation-Swampscott	\$152,820	\$152,280	\$152,820	\$152,820	\$152,820
Transportation-Special Education	\$84,579	\$121,275	\$127,339	\$127,339	\$127,339
Johnson School	\$1,603,286	\$1,753,955	\$1,806,574	\$1,860,771	\$1,916,594
Other School & District Costs	\$293,191	\$302,543	\$311,619	\$320,968	\$330,597
<b>Total</b>	<b>\$3,976,458</b>	<b>\$4,226,995</b>	<b>\$4,371,171</b>	<b>\$4,513,630</b>	<b>\$4,656,940</b>

## **APPENDIX 5**

### **School Share of Town Expenses**

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

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

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

**Schedule 1**  
**FY 18 School Portion of**  
**Town's Expenses**

**ANALYSIS: TOWN COSTS/SCHEDULE 1**

**Actual FY18**

**Town Expenses**

	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 1</i>
<b><u>Administrative</u></b>				
payrolls	533,344	91,735	see	91,735
benefits	213,774	35,868	attached	35,868
supplies/expenses	276,073	78,977	schedule	78,977
	<u>1,023,191</u>	<u>206,580</u>		<u>206,580</u>
<b><u>Public Works</u></b>				
payroll	663,361	33,168	5.00%	33,168
benefits/health	70,340	3,517	5.00%	3,517
other/benefits	133,564	6,678	5.00%	6,678
supplies/expenses	718,262	35,913	5.00%	35,913
utilities	1,858,786	18,588	1.00%	18,588
	<u>3,444,312</u>	<u>97,864</u>		<u>97,864</u>
	20.13%			
<b><u>Employee Benefits</u></b>				
non-teaching retire	786,196	77,526	Actual	77,526
health & life	817,716	136,252	Actual	136,252
taxes/FICA	74,570	20,698	Actual	20,698
	<u>1,678,482</u>	<u>234,476</u>		<u>234,476</u>
<b><u>Transportation</u></b>				
MBTA assessment	75,135	0		0
<b><u>Community Services</u></b>				
police & fire	2,570,025	0		0
recreation	9,575	0		0
	<u>2,579,600</u>	<u>0</u>		<u>0</u>
<b><u>Insurance</u></b>				
workmen's comp	26,469	8,555	Actual	8,555
property/equipment	136,319	21,928	Actual	21,928
school liability	1,232	1,232	Actual	1,232
school accident	3,193	3,193	Actual	3,193
principal's bond	0	0	Actual	0
	<u>167,213</u>	<u>34,908</u>		<u>34,908</u>
<b><u>Regional Schools</u></b>				
Essex Northshore Agi & Tech	94,229	0		0
	0	0		0
<b><u>School Assessments</u></b>				
Special Education	0			
Charter School Assessment	26,494			
Assessment School Choice	0			
	0			
Reimbursement	(1,690)	24,804		24,804
<b>Total Town Costs</b>		<b>598,632</b>		<b>598,632</b>
Including Essex Northshore Agi & Tech Assessments				94,229
Principal School Borrowings (Long-Term)				332,000
Interest School Borrowings (Long-Term)				103,555
Principal School Borrowings (Short-Term)				30,500
Interest School Borrowings (Short-Term)				591
Fixed Assets				0
<b>Per Schedule 1</b>				<b>1,159,507</b>

**Schedule 1  
FY 18 School Portion of  
Town's Expenses**

**ADMINISTRATIVE EXPENSES**

**Actual FY18**

**Town Expenses**

	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Town Costs Schedule 1</i>	<i>Basis for Allocation</i>
<b><u>Town Administrator</u></b>				
salary	238,955	7,169		3.00%
benefits/health	28,285	849		3.00%
expenses	24,300	729		3.00%
other/benefits	61,145	1,834		3.00%
			<b>10,581</b>	
<b><u>Town Accountant</u></b>				
salary	109,510	31,758		29.00%
benefits/health	7,712	2,236		29.00%
expenses	9,577	2,777		29.00%
other/benefits	29,839	8,653		29.00%
			<b>45,425</b>	
<b><u>Accountant/Clerical</u></b>				
salaries	54,089	15,686		29.00%
benefits/health	26	8		29.00%
expenses	42,494	12,323		29.00%
other/benefits	14,904	4,322		29.00%
			<b>32,339</b>	
<b><u>Treasurer/Collector</u></b>				
salaries	124,890	31,223		25.00%
benefits/health	41,236	10,309		25.00%
expenses	42,014	10,504		25.00%
other/benefits	30,627	7,657		25.00%
			<b>59,692</b>	
<b><u>Unemployment</u></b>				
expenses	130	130	<b>130</b>	actual
<b><u>Data Processing</u></b>				
salaries	0	0		33.33%
benefits/health	0	0		33.33%
expenses	130,558	43,515		33.33%
other/benefits	0	0		33.33%
			<b>43,515</b>	
<b><u>Town Audit</u></b>				
expenses	27,000	8,999	<b>8,999</b>	33.33%
<b><u>Crossing Guard</u></b>				
salaries	5,900	5,900	<b>5,900</b>	100.00%
<b>Eligible Salaries</b>	<b>533,344</b>	<b>91,735</b>		
<b>Eligible Benefits</b>	<b>213,774</b>	<b>35,868</b>		
<b>Eligible Expenses</b>	<b>276,073</b>	<b>78,977</b>		
<b>TOTAL</b>	<b>1,023,191</b>	<b>206,580</b>	<b>206,580</b>	

**Schedule 19  
FY 19 Budget**

**ANALYSIS: TOWN COSTS/SCHEDULE 19**

**Projected FY19**

**Town Budget**

	<i>Town Budget</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 19</i>
<b>Administrative</b>				
payrolls	624,235	95,608	see	95,608
benefits	237,545	32,721	attached	32,721
supplies/expenses	309,639	96,405	schedule	96,405
	<u>1,171,419</u>	<u>224,734</u>		<u>224,734</u>
<b>Public Works</b>				
payroll	684,101	34,205	5.00%	34,205
benefits/health	62,619	3,131	5.00%	3,131
other/benefits	149,339	7,467	5.00%	7,467
supplies/expenses	659,188	32,959	5.00%	32,959
utilities	2,178,636	21,786	1.00%	21,786
	<u>3,733,883</u>	<u>99,549</u>		<u>99,549</u>
<b>Employee Benefits</b>				
non-teaching retire	836,929	82,521	estimated	82,521
health & life	902,000	128,565	estimated	128,565
taxes/FICA	83,811	22,629	estimated	22,629
	<u>1,822,740</u>	<u>233,715</u>		<u>233,715</u>
<b>Transportation</b>				
MBTA assessment	76,797	0		0
<b>Community Services</b>				
police & fire	2,668,229	0		0
recreation	9,575	0		0
	<u>2,677,804</u>	<u>0</u>		<u>0</u>
<b>Insurance</b>				
workmen's comp	26,500	8,341	estimated	8,341
property/equipment	140,558	21,928	estimated	21,928
school liability	1,236	1,232	estimated	1,232
school accident	3,193	3,193	estimated	3,193
principal's bond	0	0	estimated	0
	<u>171,487</u>	<u>34,694</u>		<u>34,694</u>
<b>Regional Schools</b>				
Essex Northshore Agi & Tech	174,299	0	Schedule 19	0
	0	0	Schedule 19	0
<b>School Assessments</b>				
Assessment School Choice	0			
Charter School Assessment	27,694		Schedule 19	
	0			
Reimbursement	(2,524)	25,170		25,170
<b>Total Town Costs</b>		<b>617,862</b>		<b>617,862</b>
Including Essex Northshore Agi & Tech Assessments				174,299
Principal School Borrowings (Long-Term)				330,000
Interest School Borrowings (Long Term)				90,238
Fixed Assets				0
<b>Per Schedule 19</b>				<b>1,212,399</b>

**Schedule 19  
FY 19 Budget**

<b>ADMINISTRATIVE EXPENSES</b>				
<b>Projected FY19</b>				
<b>Town Budget</b>	<i>Town Budget</i>	<i>Allocated Town Costs</i>	<i>Town Costs Schedule 19</i>	<i>Basis for Allocation</i>
<b><u>Town Administrator</u></b>				
salary	324,940	9,748		3.00%
benefits/health	47,680	1,430		3.00%
expenses	14,700	441		3.00%
other/benefits	83,152	2,495		3.00%
			<b>14,114</b>	
<b><u>Town Accountant</u></b>				
salary	110,644	32,087		29.00%
benefits/health	7,712	2,236		29.00%
expenses	9,217	2,673		29.00%
other/benefits	30,150	8,744		29.00%
			<b>45,740</b>	
<b><u>Accountant/Clerical</u></b>				
salaries	54,630	15,843		29.00%
benefits/health	26	7		29.00%
expenses	50,820	14,738		29.00%
other/benefits	15,056	4,366		29.00%
			<b>34,954</b>	
<b><u>Treasurer/Collector</u></b>				
salaries	128,121	32,030		25.00%
benefits/health	22,354	5,589		25.00%
expenses	49,552	12,388		25.00%
other/benefits	31,415	7,854		25.00%
			<b>57,861</b>	
<b><u>Unemployment</u></b>				
expenses	26,326	13,163	<b>13,163</b>	50.00%
<b><u>Data Processing</u></b>				
salary	0	0		33.33%
benefits/health	0	0		33.33%
expenses	131,024	43,670		33.33%
other/benefits	0	0		33.33%
			<b>43,670</b>	
<b><u>Town Audit</u></b>				
expenses	28,000	9,332	<b>9,332</b>	33.33%
<b><u>Crossing Guard</u></b>				
salaries	5,900	5,900	<b>5,900</b>	100.00%
<b>Eligible Salaries</b>	624,235	95,608		
<b>Eligible Benefits</b>	237,545	32,721		
<b>Eligible Expenses</b>	309,639	96,405		
<b>TOTAL</b>	<b>1,171,419</b>	<b>224,734</b>	<b>224,734</b>	

## APPENDIX 6

### Additional School Budget Information:

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



## **APPENDIX 7**

### **Debt Service Schedule**

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

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	Balance 6/30/2018	FY19		FY20	
								Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	11/15/2022	162,500	\$32,500.00	\$7,312.50	\$32,500.00	\$5,687.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	11/18/2025	46,000	\$7,400.00	\$2,295.00	\$7,400.00	\$1,925.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	2/7/2026	75,280	\$9,410.00	\$3,764.00	\$9,410.00	\$3,293.50
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	9/1/2016	0	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Pump Stations (Maolis)	#32-05	60,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	9/1/2016	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	2/15/2018	0	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	2/15/2018	7,500	\$7,500.00	\$159.38	\$0.00	\$0.00
Sewer Emergency BANS	FY18 MFOB		6/30/2017	1.55%	10	6/30/2027	1,000,000	\$120,000.00	\$20,000.00	\$110,000.00	\$18,000.00
Sewer Phase 1	#23-19	218,500	8/26/2018	6.00%	10	2/15/2028	0	\$21,850.00	\$12,455.00	\$21,850.00	\$11,144.00
Sewer Phase 2	#23-19	1,542,000	8/26/2018	6.00%	20	2/15/2038	0	\$77,100.00	\$90,207.00	\$77,100.00	\$85,581.00
Sewer Phase 3	#23-19	2,330,000	8/26/2018	6.00%	20	2/15/2038	0	\$116,500.00	\$136,305.00	\$116,500.00	\$129,315.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	2/15/2023	0	\$6,500.00	\$1,755.00	\$6,500.00	\$1,365.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	2/15/2023	0	\$2,100.00	\$777.00	\$2,100.00	\$651.00
Issuance Cost											
Interest & Principal									\$675,889.88		\$640,322.00
<b>Total Sewer Projects</b>							<b>1,291,280</b>	<b>\$400,860.00</b>	<b>\$275,029.88</b>	<b>\$383,360.00</b>	<b>\$256,962.00</b>
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	4/15/2011	0	\$0.00	\$0.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92&#5-95	770,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	6/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	9/15/2007	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	9/15/2008	0				
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	8/15/2010	0	\$0.00		\$0.00	
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	11/15/2001	0.00%	10	11/15/2011	0	\$0.00		\$0.00	
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	2/15/2003	0.00%	10	2/15/2013	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-03	134,000	5/15/2004	0.00%	10	5/15/2014	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-04	134,000	5/15/2006	0.00%	10	5/15/2016	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-05	134,000	5/15/2006	0.00%	10	5/15/2016	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#15-08	134,000	5/22/2008	0.00%	10	5/22/2018	0	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-11	134,000	5/26/2011	0.00%	10	2/15/2021	40,200	\$13,400.00	\$0.00	\$13,400.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	11/1/2013	0	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	2/15/2021	300,000	\$75,000.00	\$0.00	\$75,000.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	2/15/2023	87,500	\$17,500.00	\$0.00	\$17,500.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-16+20-17	258,100	8/15/2016	0.00%	10	8/15/2026	232,290	\$25,810.00	\$0.00	\$25,810.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#11-18	134,000	8/26/2017	0.00%	10	2/15/2027	0	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#8-19	134,000	8/26/2018	0.00%	10	2/15/2028	0	\$13,400.00	\$0.00	\$13,400.00	\$0.00
Hydrants/Water Mains	#24-19	105,100	8/26/2018	0.00%	10	2/15/2028	0	\$10,510.00	\$5,991.00	\$10,510.00	\$5,360.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	2/15/2023	0	\$6,500.00	\$1,755.00	\$6,500.00	\$1,365.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	2/15/2023	0	\$2,100.00	\$777.00	\$2,100.00	\$651.00
MWRA Pipeline Asst Loan 0% Inte	FY20	50,000	8/26/2019	0.00%	10	2/15/2029	0	\$0.00	\$0.00	\$5,000.00	\$0.00
Issuance Cost											
Interest & Principal									\$186,143.00		\$189,996.00
<b>Total Water Projects</b>							<b>659,990</b>	<b>\$177,620.00</b>	<b>\$8,523.00</b>	<b>\$182,620.00</b>	<b>\$7,376.00</b>

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	Balance 6/30/2018	FY19		FY20		
								Principal	Interest	Principal	Interest	
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	2/15/2018	0	\$0.00	\$0.00	\$0.00	\$0.00	
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	2/15/2025	42,666	\$5,334.00	\$2,080.00	\$5,334.00	\$1,760.00	
DPW Truck	#24-16	213,334	8/26/2015	6.00%	10	2/15/2025	86,334	\$16,000.00	\$6,240.00	\$16,000.00	\$5,280.00	
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	9/1/2009	0	\$0.00	\$0.00	\$0.00	\$0.00	
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	11/1/2011	0	\$0.00	\$0.00	\$0.00	\$0.00	
DPW Truck Silverado 25%	#22-19	10,500	8/26/2018	6.00%	5	2/15/2023	0	\$2,100.00	\$777.00	\$2,100.00	\$651.00	
Drainage Ward Rd/Bear Pond	#32-19	175,000	8/26/2018	6.00%	10	2/15/2028	0	\$17,500.00	\$9,975.00	\$17,500.00	\$8,925.00	
Kabota Tractor	FY20	58,000	8/26/2019	6.00%	5	2/15/2024	0	\$0.00	\$0.00	\$11,600.00	\$3,132.00	
Issuance Cost												
Interest & Principal									\$60,006.00		\$72,282.00	
<b>Total Other DPW</b>							<b>129,000</b>	<b>\$40,934.00</b>	<b>\$19,072.00</b>	<b>\$52,534.00</b>	<b>\$19,748.00</b>	
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	2/15/2018	0	\$0.00	\$0.00	\$0.00	\$0.00	
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	2/15/2019	28,000	\$28,000.00	\$480.00	\$0.00	\$0.00	
Interest & Principal									\$28,480.00		\$0.00	
<b>Total Rubbish</b>							<b>28,000</b>	<b>\$28,000.00</b>	<b>\$480.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
School Computers	#18-14	58,500	8/26/2013	6.00%	5	2/15/2018	0	\$0.00	\$0.00	\$0.00	\$0.00	
School Security Door	#22-17	28,000	8/26/2016	6.00%	5	2/15/2021	9,000	\$5,600.00	\$840.00	\$3,400.00	\$200.00	
School Road Construction	#12-08	125,000	11/1/2008	3.86%	10	2/15/2019	12,500	\$12,500.00	\$265.63	\$0.00	\$0.00	
School Roof	#15-07	175,000	11/1/2008	3.86%	11	2/15/2019	17,500	\$17,500.00	\$371.88	\$0.00	\$0.00	
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	9/1/2007	0	\$0.00	\$0.00	\$0.00	\$0.00	
School Renovations	#2-06 STM&2-05	5,693,580	9/1/2006	4.00%	19	9/1/2025	2,390,000	\$300,000.00	\$89,600.00	\$300,000.00	\$77,600.00	
6,300,000 2-05 ATM & 1,200,000 2-06 STM			School Includes \$450,000 from #24-02 for Architect									
Interest & Principal	Less \$2,256,420								\$426,677.51		\$381,200.00	
<b>Total School Projects</b>							<b>2,429,000</b>	<b>\$335,600.00</b>	<b>\$91,077.51</b>	<b>\$303,400.00</b>	<b>\$77,800.00</b>	

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	Maturity Date	Balance 6/30/2018	FY19		FY20	
								Principal	Interest	Principal	Interest
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	2/15/2010	0	\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	9/15/2008	0	\$0.00	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	2,100,000	1/11/2005	1.50%	10	7/14/2017	0		\$34,601.00		\$36,000.00
Police, Fire & DPW Bldgs.	#13-08	100,000	11/1/2008	3.86%	10	11/1/2018	10,000	\$10,000.00	\$212.50	\$0.00	\$0.00
Paving	#8-12	100,000	8/26/2011	6.00%	10	2/15/2021	0	\$0.00	\$0.00	\$0.00	\$0.00
Bear Pond	#10-12	250,000	8/26/2011	6.00%	10	2/15/2021	0	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#15-13	100,000	8/26/2012	6.00%	10	2/15/2022	0	\$0.00	\$0.00	\$0.00	\$0.00
Fire Truck (Town's Share)	#17-13	60,000	8/26/2012	6.00%	15	2/15/2017	0	\$0.00	\$0.00	\$0.00	\$0.00
Short Beach Dunes	#26-14	55,000	8/26/2013	6.00%	5	2/15/2018	0	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#16-14	100,000	8/26/2013	6.00%	10	2/15/2023	0	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#21-15	100,000	8/26/2014	6.00%	10	2/15/2024	55,000	\$10,000.00	\$3,300.00	\$10,000.00	\$2,700.00
Fire Dispatch	#22-15	57,000	8/26/2014	6.00%	10	2/15/2024	16,000	\$16,000.00	\$1,000.00	\$0.00	\$0.00
Paving	#21-16	250,000	8/26/2015	6.00%	10	2/15/2025	250,000	\$25,000.00	\$3,900.00	\$25,000.00	\$3,300.00
Gas Pump	#25-16	38,500	8/26/2015	6.00%	5	2/15/2020	0	\$0.00	\$0.00	\$0.00	\$0.00
Police Vehicle	#23-17	43,500	8/26/2016	6.00%	5	2/15/2021	23,500	\$8,700.00	\$1,305.00	\$8,700.00	\$783.00
Roads and Sidewalks	#17-17	100,000	8/26/2016	6.00%	10	2/15/2026	100,000	\$10,000.00	\$4,500.00	\$10,000.00	\$3,900.00
Ambulance	#24-17	205,000	8/26/2016	6.00%	7	2/15/2022	134,000	\$41,000.00	\$718.00	\$41,000.00	\$513.00
Fire Radio Upgrade	#25-17	67,000	8/26/2016	6.00%	5	2/15/2021	37,000	\$13,400.00	\$2,010.00	\$13,400.00	\$1,206.00
Roads and Sidewalks	#19-18	80,000	8/26/2017	6.00%	10	2/15/2027	72,000	\$8,000.00	\$4,080.00	\$8,000.00	\$3,600.00
Police Heating System	#25-18	46,000	8/26/2017	6.00%	5	2/15/2022	36,800	\$9,200.00	\$1,932.00	\$9,200.00	\$1,380.00
40 Steps Revetment	#32-18	138,700	8/26/2017	6.00%	5	2/15/2022	138,700	\$27,740.00	\$7,490.00	\$27,740.00	\$5,825.00
Fire Temporary Struction	#21-19	75,000	8/26/2018	6.00%	5	2/15/2023	0	\$15,000.00	\$4,050.00	\$15,000.00	\$3,150.00
Fire Truck (Town's Share)	#20-19	54,600	8/26/2018	6.00%	10	2/15/2028	0	\$5,460.00	\$3,112.20	\$5,460.00	\$2,784.60
Paving	#15-19	80,000	8/26/2018	6.00%	10	2/15/2028	0	\$8,000.00	\$4,560.00	\$8,000.00	\$4,080.00
Paving	FY20	80,000	8/26/2019	6.00%	10	2/15/2029	0	\$0.00	\$0.00	\$8,000.00	\$4,560.00
Issuance Cost											
Interest & Principal									\$284,270.70		\$263,281.60
<b>Total General Projects</b>		<b>\$25,008,974</b>				<b>477,000</b>	<b>873,000</b>	<b>\$207,500.00</b>	<b>\$76,770.70</b>	<b>\$189,500.00</b>	<b>\$73,781.60</b>
Short Term Interest									\$30,000.00		\$30,000.00
<b>Totals</b>			<b>6/30/2018</b>				<b>5,410,270</b>	<b>\$1,190,514.00</b>	<b>\$500,953.09</b>	<b>\$1,111,414.00</b>	<b>\$465,667.60</b>
	<b>General Fund</b>	<b>CPA Fund</b>	<b>Total</b>								
Long Term Debt	1,768,270	62,500	1,830,770		&CPA	1,830,770	1,768,270	548,120	114,732.89	484,020	94,950.00
Short Term Military Houses	1,866,000		1,866,000				0	0	34,601	0	36,000
Short Term	2,029,000		2,029,000		Total ST	1,781,500	1,781,500	628,994	321,619	589,394	297,026
Other Short Term Not Yet Borrow	0		0				247,500				
MWRA Not Yet Borrowed	268,000		0			FY18 MWRA	0	13,400	0	13,400	0
Proposed (FY20)	0							0	0	24,600	7,692
FEMA Storm Damage	1,613,000		1,613,000			\$5,508,000	1,613,000			0	0
RANNS							0	0	30,000	0	30,000
<b>Totals</b>	<b>7,544,270</b>	<b>62,500</b>	<b>7,338,770</b>			<b>\$3,612,270</b>	<b>5,410,270</b>	<b>1,190,514</b>	<b>500,953</b>	<b>1,111,414</b>	<b>465,668</b>
	3,895,000	1626534			CPA	(62,500)					
CPA Debt					264700	\$3,797,270					
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	11/1/2018	62,500	\$62,500.00	\$1,328.13	\$0.00	\$0.00
Interest & Principal									\$63,828.13		\$0.00
<b>Total CPA Debt</b>							<b>62,500</b>	<b>\$62,500.00</b>	<b>\$1,328.13</b>	<b>\$0.00</b>	<b>\$0.00</b>

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY21		FY22		FY23	
						Principal	Interest	Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$32,500.00	\$4,062.50	\$32,500.00	\$2,437.50	\$32,500.00	\$812.50
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,400.00	\$1,555.00	\$7,400.00	\$1,185.00	\$7,400.00	\$815.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$2,823.00	\$9,410.00	\$2,352.50	\$9,410.00	\$1,882.00
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Pump Stations (Maolis)	#32-05	60,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Emergency BANS	FY18 MFOB		6/30/2017	1.55%	10	\$110,000.00	\$16,000.00	\$110,000.00	\$14,000.00	\$110,000.00	\$12,000.00
Sewer Phase 1	#23-19	218,500	8/26/2018	6.00%	10	\$21,850.00	\$9,833.00	\$21,850.00	\$8,521.00	\$21,850.00	\$7,210.00
Sewer Phase 2	#23-19	1,542,000	8/26/2018	6.00%	20	\$77,100.00	\$80,955.00	\$77,100.00	\$76,329.00	\$77,100.00	\$71,703.00
Sewer Phase 3	#23-19	2,330,000	8/26/2018	6.00%	20	\$116,500.00	\$122,325.00	\$116,500.00	\$115,335.00	\$116,500.00	\$108,345.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	\$6,500.00	\$975.00	\$6,500.00	\$585.00	\$6,500.00	\$195.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	\$2,100.00	\$525.00	\$2,100.00	\$399.00	\$2,100.00	\$273.00
Issuance Cost											
Interest & Principal							\$622,413.50		\$604,504.00		\$586,595.50
<b>Total Sewer Projects</b>						<b>\$383,360.00</b>	<b>\$239,053.50</b>	<b>\$383,360.00</b>	<b>\$221,144.00</b>	<b>\$383,360.00</b>	<b>\$203,235.50</b>
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92&#5-95	770,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CDM Priority #2 Water	#5-95	186,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10			\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	11/15/2001	0.00%	10	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	2/15/2003	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-03	134,000	5/15/2004	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-04	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-05	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#15-08	134,000	5/22/2008	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-11	134,000	5/26/2011	0.00%	10	\$13,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	\$17,500.00	\$0.00	\$17,500.00	\$0.00	\$17,500.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-16+20-17	258,100	8/15/2016	0.00%	10	\$25,810.00	\$0.00	\$25,810.00	\$0.00	\$25,810.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#11-18	134,000	8/26/2017	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#8-19	134,000	8/26/2018	0.00%	10	\$13,400.00	\$0.00	\$13,400.00	\$0.00	\$13,400.00	\$0.00
Hydrants/Water Mains	#24-19	105,100	8/26/2018	0.00%	10	\$10,510.00	\$4,730.00	\$10,510.00	\$4,099.00	\$10,510.00	\$3,468.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	\$6,500.00	\$975.00	\$6,500.00	\$585.00	\$6,500.00	\$195.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	\$2,100.00	\$525.00	\$2,100.00	\$399.00	\$2,100.00	\$273.00
MWRA Pipeline Asst Loan 0% Inte	FY20	50,000	8/26/2019	0.00%	10	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
Issuance Cost											
Interest & Principal							\$188,850.00		\$174,303.00		\$98,156.00
<b>Total Water Projects</b>						<b>\$182,620.00</b>	<b>\$6,230.00</b>	<b>\$169,220.00</b>	<b>\$5,083.00</b>	<b>\$94,220.00</b>	<b>\$3,936.00</b>

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY21		FY22		FY23	
						Principal	Interest	Principal	Interest	Principal	Interest
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	\$5,334.00	\$1,440.00	\$5,334.00	\$1,120.00	\$5,334.00	\$800.00
DPW Truck	#24-16	213,334	8/26/2015	6.00%	10	\$16,000.00	\$4,320.00	\$16,000.00	\$3,360.00	\$16,000.00	\$2,400.00
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck Silverado 25%	#22-19	10,500	8/26/2018	6.00%	5	\$2,100.00	\$525.00	\$2,100.00	\$399.00	\$2,100.00	\$273.00
Drainage Ward Rd/Bear Pond	#32-19	175,000	8/26/2018	6.00%	10	\$17,500.00	\$7,875.00	\$17,500.00	\$6,825.00	\$17,500.00	\$5,775.00
Kabota Tractor	FY20	58,000	8/26/2019	6.00%	5	\$11,600.00	\$2,436.00	\$11,600.00	\$1,740.00	\$11,600.00	\$1,044.00
Issuance Cost											
Interest & Principal							\$69,130.00		\$65,978.00		\$62,826.00
<b>Total Other DPW</b>						<b>\$52,534.00</b>	<b>\$16,596.00</b>	<b>\$52,534.00</b>	<b>\$13,444.00</b>	<b>\$52,534.00</b>	<b>\$10,292.00</b>
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Principal							\$0.00		\$0.00		\$0.00
<b>Total Rubbish</b>						<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
School Computers	#18-14	58,500	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Security Door	#22-17	28,000	8/26/2016	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	125,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Roof	#15-07	175,000	11/1/2008	3.86%	11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
School Renovations	#2-06 STM&2-05	5,693,580	9/1/2006	4.00%	19	\$300,000.00	\$65,600.00	\$300,000.00	\$53,600.00	\$300,000.00	\$41,600.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM			School Includes \$450,000 from #24-02 for Architect								
Interest & Principal	Less \$2,256,420						\$365,600.00		\$353,600.00		\$341,600.00
<b>Total School Projects</b>						<b>\$300,000.00</b>	<b>\$65,600.00</b>	<b>\$300,000.00</b>	<b>\$53,600.00</b>	<b>\$300,000.00</b>	<b>\$41,600.00</b>



**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY24		FY Thereafter	
						Principal	Interest	Principal	Interest
Sewer Project (Nov. 1982)	#23-80	1,300,000	11/15/1982	5.00%	40	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Project - Phase II	#8-81	290,100	6/28/1985	5.00%	40	\$7,500.00	\$445.00	\$1,500.00	\$75.00
Sewer Project - Phase III	#8-81	376,400	2/7/1986	5.00%	40	\$9,410.00	\$1,411.50	\$18,820.00	\$1,411.50
Secondary Sewer - Phase 1&2	#24-89	124,800	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Secondary Sewer - Phase 1&2	#05-91	63,050	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Sewer System Rehab	#06-95	120,000	2/1/1995	5.67%	13	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-01	475,000	9/1/2006	4.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Pump Stations (Maolis)	#32-05	60,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#8-06	300,000	9/1/2006	4.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#11-07	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Pump Stations and Lining	#17-08	75,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Emergency BANS	FY18 MFOB		6/30/2017	1.55%	10	\$110,000.00	\$10,000.00	\$330,000.00	\$18,000.00
Sewer Phase 1	#23-19	218,500	8/26/2018	6.00%	10	\$21,850.00	\$5,899.00	\$87,400.00	\$10,488.00
Sewer Phase 2	#23-19	1,542,000	8/26/2018	6.00%	20	\$77,100.00	\$67,077.00	\$1,079,400.00	\$453,348.00
Sewer Phase 3	#23-19	2,330,000	8/26/2018	6.00%	20	\$116,500.00	\$101,355.00	\$1,631,000.00	\$685,020.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal							\$528,547.50		\$4,316,462.50
<b>Total Sewer Projects</b>						<b>\$342,360.00</b>	<b>\$186,187.50</b>	<b>\$3,148,120.00</b>	<b>\$1,168,342.50</b>
Causeway 1st Reline	#21-88	441,500	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Causeway 2nd Reline	#01-91	200,000	4/15/1991	6.79%	20	\$0.00	\$0.00	\$0.00	\$0.00
Nahant Rd Water Main	#10-92&#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
Water Mains	#6-96	85,000	4/15/1999	4.50%	9	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains	#7-97	445,000	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#14-00	133,121	8/15/2000	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-01	133,121	11/15/2001	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#8-02	134,000	2/15/2003	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-03	134,000	5/15/2004	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#7-04	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-05	134,000	5/15/2006	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#15-08	134,000	5/22/2008	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#9-11	134,000	5/26/2011	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck (1/3- \$50,000)	#28-05	16,667	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Backhoe	#16-08	100,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
Water Meters MWRA	#16-12	750,000	8/26/2011	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Water Mains/Hydrants MWRA	#12-14	175,000	8/26/2013	0.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#26-16+20-17	258,100	8/15/2016	0.00%	10	\$25,810.00	\$0.00	\$77,430.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#11-18	134,000	8/26/2017	0.00%	10	\$13,400.00	\$0.00	\$40,200.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	#8-19	134,000	8/26/2018	0.00%	10	\$13,400.00	\$0.00	\$53,600.00	\$0.00
Hydrants/Water Mains	#24-19	105,100	8/26/2018	0.00%	10	\$10,510.00	\$2,838.00	\$42,040.00	\$5,044.00
W/S Truck F450 50%	#22-19	32,500	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Silverado Truck 25%	#22-19	10,500	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
MWRA Pipeline Asst Loan 0% Inte	FY20	50,000	8/26/2019	0.00%	10	\$5,000.00	\$0.00	\$25,000.00	\$0.00
Issuance Cost									
Interest & Principal							\$70,958.00		\$243,314.00
<b>Total Water Projects</b>						<b>\$68,120.00</b>	<b>\$2,838.00</b>	<b>\$238,270.00</b>	<b>\$5,044.00</b>

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY24		FY Thereafter	
						Principal	Interest	Principal	Interest
Utility Tractor	#17-14	45,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck (160,000 1/3)	#24-16	53,334	8/26/2015	6.00%	10	\$5,334.00	\$480.00	\$10,662.00	\$160.00
DPW Truck	#24-16	213,334	8/26/2015	6.00%	10	\$6,334.00	\$1,920.00	\$0.00	\$0.00
Street Sweeper	#29-05	125,000	9/1/2006	4.00%	3	\$0.00	\$0.00	\$0.00	\$0.00
Dump Truck	#12-07	\$35,000	11/1/2008	3.86%	5	\$0.00	\$0.00	\$0.00	\$0.00
DPW Truck Silverado 25%	#22-19	10,500	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Drainage Ward Rd/Bear Pond	#32-19	175,000	8/26/2018	6.00%	10	\$17,500.00	\$4,725.00	\$70,000.00	\$8,400.00
Kabota Tractor	FY20	58,000	8/26/2019	6.00%	5	\$11,600.00	\$348.00	\$0.00	\$0.00
Issuance Cost									
Interest & Principal							\$48,241.00		\$89,222.00
<b>Total Other DPW</b>						<b>\$40,768.00</b>	<b>\$7,473.00</b>	<b>\$80,662.00</b>	<b>\$8,560.00</b>
Compost Area	#31-14	80,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Compost Area	#25-15	80,000	8/26/2014	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Principal							\$0.00		\$0.00
<b>Total Rubbish</b>						<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
School Computers	#18-14	58,500	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
School Security Door	#22-17	28,000	8/26/2016	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
School Road Construction	#12-08	125,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
School Roof	#15-07	175,000	11/1/2008	3.86%	11	\$0.00	\$0.00	\$0.00	\$0.00
School Telephone System	#8-04	25,000	9/1/2006	4.00%	1	\$0.00	\$0.00		
School Renovations	#2-06 STM&2-05	5,693,580	9/1/2006	4.00%	19	\$300,000.00	\$29,600.00	\$590,000.00	\$23,400.00
6,300,000 2-05 ATM & 1,200,000 2-06 STM			School Includes \$450,000 from #24-02 for Architect						
Interest & Principal	Less \$2,256,420						\$329,600.00		
<b>Total School Projects</b>						<b>\$300,000.00</b>	<b>\$29,600.00</b>	<b>\$590,000.00</b>	<b>\$23,400.00</b>

**DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT**

**FY 20  
Budget**

Description	Reference	Borrowings	Issue Date	Interest Rate	Terms Years	FY24		FY Thereafter	
						Principal	Interest	Principal	Interest
Kelley Greens Golf Course	#01-89	1,250,000	2/15/1990	10.25%	20	\$0.00	\$0.00	\$0.00	\$0.00
Library Renovations	#15-97	125,300	4/15/1999	4.50%	10	\$0.00	\$0.00	\$0.00	\$0.00
Coast Guard Houses	#1-04 STM	2,100,000	1/11/2005	1.50%	10		\$40,000.00		
Police, Fire & DPW Bldgs.	#13-08	100,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#8-12	100,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Bear Pond	#10-12	250,000	8/26/2011	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#15-13	100,000	8/26/2012	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Fire Truck (Town's Share)	#17-13	60,000	8/26/2012	6.00%	15	\$0.00	\$0.00	\$0.00	\$0.00
Short Beach Dunes	#26-14	55,000	8/26/2013	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#16-14	100,000	8/26/2013	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#21-15	100,000	8/26/2014	6.00%	10	\$5,000.00	\$600.00	\$0.00	\$0.00
Fire Dispatch	#22-15	57,000	8/26/2014	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00
Paving	#21-16	250,000	8/26/2015	6.00%	10	\$25,000.00	\$1,500.00	\$100,000.00	\$1,200.00
Gas Pump	#25-16	38,500	8/26/2015	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Police Vehicle	#23-17	43,500	8/26/2016	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Roads and Sidewalks	#17-17	100,000	8/26/2016	6.00%	10	\$10,000.00	\$1,500.00	\$40,000.00	\$1,200.00
Ambulance	#24-17	205,000	8/26/2016	6.00%	7	\$0.00	\$0.00	\$0.00	\$0.00
Fire Radio Upgrade	#25-17	67,000	8/26/2016	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Roads and Sidewalks	#19-18	80,000	8/26/2017	6.00%	10	\$8,000.00	\$1,680.00	\$24,000.00	\$2,160.00
Police Heating System	#25-18	46,000	8/26/2017	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
40 Steps Revetment	#32-18	138,700	8/26/2017	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Fire Temporary Struclion	#21-19	75,000	8/26/2018	6.00%	5	\$0.00	\$0.00	\$0.00	\$0.00
Fire Truck (Town's Share)	#20-19	54,600	8/26/2018	6.00%	10	\$5,460.00	\$1,474.20	\$21,840.00	\$2,620.80
Paving	#15-19	80,000	8/26/2018	6.00%	10	\$8,000.00	\$2,160.00	\$32,000.00	\$3,840.00
Paving	FY20	80,000	8/26/2019	6.00%	10	\$8,000.00	\$2,640.00	\$40,000.00	\$6,000.00
Issuance Cost									
Interest & Principal							\$121,014.20		\$274,860.80
<b>Total General Projects</b>		<b>\$25,008,974</b>				<b>\$69,460.00</b>	<b>\$51,554.20</b>	<b>\$257,840.00</b>	<b>\$17,020.80</b>
Short Term Interest							\$30,000.00		\$30,000.00
<b>Totals</b>			<b>6/30/2018</b>			<b>\$820,708.00</b>	<b>\$307,652.70</b>	<b>\$4,314,892.00</b>	<b>\$1,252,367.30</b>
	<b>General Fund</b>	<b>CPA Fund</b>	<b>Total</b>						
Long Term Debt	1,768,270	62,500	1,830,770		&CPA	343,620	35,833.50	732,750	63,286.50
Short Term Military Houses	1,866,000		1,866,000			0	40,000	0	0
Short Term	2,029,000		2,029,000		Total ST	439,088	198,831	3,476,942	1,183,081
Other Short Term Not Yet Borrow	0		0						
MWRA Not Yet Borrowed	268,000		0			13,400	0	40,200	0
Proposed (FY20)	0					24,600	2,988	65,000	6,000
FEMA Storm Damage	1,613,000		1,613,000			0	0	0	0
RANNS						0	30,000	0	30,000
<b>Totals</b>	<b>7,544,270</b>	<b>62,500</b>	<b>7,338,770</b>			<b>820,708</b>	<b>307,653</b>	<b>4,314,892</b>	<b>1,282,367</b>
	3,895,000	1626534			CPA				
CPA Debt					264700				
CPA Town Wharf	#11F-08	700,000	11/1/2008	3.86%	10	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Principal							\$0.00		\$0.00
<b>Total CPA Debt</b>						<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

## **APPENDIX 8**

### **Reserve Fund Transfers**

This shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY19 as of the publication of this report.

**Reserve Fund Activity**  
**Fiscal Year 2019**  
**04/1/2019**

<b>Reserve Fund Beginning Balance</b>				<b>\$165,000.00</b>
<b>Total Available</b>				<b>\$165,000.00</b>
<b>Reserve Fund Transfers</b>				
<b>FinCom Approval</b>				
<b>Date</b>	<b>Account</b>	<b>Account Number</b>	<b>Amount</b>	
11/2/2018	Town Administrator Services	1.129.520.520000	\$24,000.00	
2/13/2019	Treasurer/Collector Salaries	1.145.510.511001	\$25,000.00	
2/20/2019	Selectmen Legal	1.122.520.530004	\$30,000.00	
2/20/2019	Advisory & Finance General Expense	1.131.520.520000	\$7,500.00	
3/14/2019	Fire Vehicle Repairs	1.220.520.524005	\$28,269.78	
	<b>Approved</b>			<b>\$114,769.78</b>
	<b>Reserve Fund Balance</b>			<b>\$50,230.22</b>
<b>Requested</b>				

**APPENDIX 9**

**Town of Nahant  
Report of the Community Preservation Committee  
Spring 2019**

# TOWN OF NAHANT

## COMMUNITY PRESERVATION COMMITTEE

### Community Preservation Report — Spring 2019

#### **An Introduction to the Community Preservation Act in Nahant**

The Community Preservation Act (the “CPA” or the “Act”, M.G.L. 44B) allows any city or Town in The Commonwealth of Massachusetts to adopt a property tax surcharge with revenues from this surcharge (and state matching funds) devoted to open space, historic preservation, affordable housing, and recreation.. The first three of these areas must receive an allocation of at least 10% of each year's revenues. Open Space includes land for recreation, and as of July 2012 revenues may be appropriated for rehabilitation and capital improvements on land designated for recreational use.

Nahant was the sixty-second (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). 175 communities have adopted CPA, 50% of the Commonwealth's cities and towns.

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

#### **Mission Statement**

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

The CPC's process is consistent with the terms of the CPA. The Committee was formed to study and recommend to Town Meeting plans and proposals regarding the expenditure of Nahant's CPA revenues. The committee serves as a reliable, predictable and flexible clearing house for community preservation ideas, plans and activities recognizing its responsibility to represent the common interests and greater good of the Town.

In line with this, the CPC views itself as facilitator, advisor and agent for funding recommendations. Town departments, civic organizations and property owners will be solicited for funding proposals. The committee, in turn, will provide plans and recommendations to the Town Meeting incorporating ideas and proposals that appear to best serve Nahant's community preservation needs.

#### **This Year's Committee**

The CPC, appointed by the Selectmen, currently consists of two at-large members (Paul Spirn, Ellen Goldberg) and representatives of the Town's Conservation Commission (Ellen Steeves), Historic Commission (Lynne Spencer), Housing Authority (Mickey Long), Planning Board (Mirjana Maksimoic), Open Space Committee (Open). There are two vacancies: Open Space committee, and one at-large. Lynne Spencer was elected Chair, succeeding Carl Easton who served as chair with dedication through December 31, 2017. Paul Spirn serves as Vice Chair/Clerk while Ellen Goldberg serves as financial administrator for the Committee.

In preparation for the 2019 Annual Town Meeting, the CPC held numerous meetings, first to review and analyze the Town's resources as well as to identify the needs and possibilities for community preservation activities to enhance open space, affordable housing, historic preservation and recreation in the Town (described in Section III) and then to develop its recommendations for projects to be funded. This year's recommendations are listed in the last section of this report. The Committee's recommendations will be presented to the Annual Town Meeting on April 27<sup>th</sup>, 2019, for approval.

This document, the *Community Preservation Report Spring 2019*, is a summary of the CPC's work during the eleven month period following the 2018 Annual Town Meeting. It contains the assessment of future needs, the process by which projects are evaluated, a history of appropriations (Appendix A), an update on previously funded projects (Appendix B), and the Committee FY' 19 recommendations and estimates of impacts on reserves (Appendix C)

# STATUS OF CPA FUNDING AND PROJECTS

## Spring 2019

We are currently are in the sixteenth (16th) Fiscal Year since the acceptance of the Community Preservation Act by the Town of Nahant in 2004 and at this spring's Annual Town Meeting we will be making recommendations to appropriate the anticipated Fiscal Year 2020 CPA funds which will mark the fifteenth (15th) Fiscal Year of the CPA for Nahant.

### The Surtax and State Matching Funds

Since adoption and through the current fiscal year, FY'19, the Town will have raised through its CPA surtax the sum of \$2,593,401.61

This past November (2018) the Town of Nahant received a 55% match from the State CPA Fund to conclude FY 18. This latest reimbursement rate was slightly less than our average over the years (64%) from inception through FY 2017 for which we have actual numbers, while FY 19 and FY 20 are still estimated. In other words, the Town has enjoyed a most favorable sixty four percent return on its monies raised by the surtax during.

The Source of Community Preservation Funds is set forth below. Exclusive of borrowings and through the coming fiscal year, the CPA will have provided the Town with \$4,515,150 to use for Community Preservation Act purposes.

### SOURCE OF NAHANT CPA FUNDS FY 2005 – 2020

FY	Town Surtax	State Match	Interest	Borrowings	YEARLY TOTAL	State Match/ Town Surtax
2005	\$128,654.25	--	\$880.92		\$129,535.17	0
2006	\$135,637.20	\$129,606.00	\$4,577.99		\$269,821.19	96%
2007	\$142,738.27	\$137,073.00	\$21,348.54	\$450,000	\$751,159.81	96%
2008	\$169,723.82	\$142,839.00	\$22,820.51		\$335,383.33	84%
2009	\$169,296.31	\$171,436.00	\$8,461.80	\$625,000	\$974,194.11	101%
2010	\$166,560.64	\$130,283.00	\$1,488.04		\$298,331.68	78%
2011	\$168,141.27	\$101,543.00	\$1,280.31		\$270,964.58	60%
2012	\$172,137.48	\$101,495.00	\$622.12		\$274,254.60	59%
2013	\$175,869.40	\$103,780.00	\$591.78		\$280,241.18	59%
2014	\$179,599.76	\$176,692.00	\$687.08		\$356,978.84	98%
2015	\$187,852.49	\$131,607.00	\$882.09		\$320,341.58	70%
2016	\$195,483.00	\$127,418.00	\$906.24		\$323,807.24	65%
2017	\$202,241.67	\$93,525.00	\$2,115.77		\$297,882.44	46%
2018	\$207,091.05	\$80,951.00	\$5,043.51		\$293,085.56	39%
2019	\$192,375.00	\$104,916.00	\$4,405.49		\$301,696.49	55%
Sub-total	\$2,593,401.61	\$1,733,164.00	\$76,112.19	\$1,075,000.00	\$5,477,677.80	
2020*	\$204,472.00	\$61,342.00	\$1,000.00		\$266,814.00	30%
<b>TOTAL</b>	<b>\$2,797,873.61</b>	<b>\$1,794,506.00</b>	<b>\$77,112.19</b>	<b>\$1,075,000.00</b>	<b>\$5,744,491.80</b>	<b>64%</b>

\*estimated FY19 and FY20.

Actual State Match for FY19 and current interest also, but surtax is estimated.

## The Outlook for Next Year

For the coming fiscal year, FY '20, a very conservative estimate is that the Town of Nahant will receive a state match of 30% of the FY '20 CPA surcharge, yielding \$61,342. Part of the explanation for the drop in the match figure is that the number of participating communities has continued to grow, now 175, including large cities such as Boston, Chelsea, Holyoke, Pittsfield, Springfield, Somerville and Watertown, which will dilute the funding pool. Even though it is quite likely that additional funds will be appropriated, the CPC has projected conservatively for the coming fiscal year, assuming a State match of 30%.

## The Leverage of CPA Grants

In addition to receiving the state match each year, the Town has leveraged additional multiples of private and other public monies with its use of CPA funds. Much of this money would not have been available for Town projects if there had been no CPA to stimulate qualifying projects. Since adoption of the CPA, of the 75 projects approved through FY '19), twelve have had conditions for additional matching funds. One, the American Legion Porch Repair Grant, was not accepted. One, the Little League Study, was not completed and the money re-appropriated. The FY'14 appropriation for repair of the Town Wharf from the ramp to Marjoram Park was rescinded and replaced by a new appropriation at last Town Meeting to provide matching funds of \$233,820 against the award of \$410,000 to complete the \$643,820 boat ramp and wharf project.

As shown below, for the seventy-five (75) remaining approved projects with a total project cost of \$5,758,976, the Town's share (raised by the surtax) of the awards for those projects, \$2,218,152.01 represents approximately 38.5% of the total cost of the approved projects. In other words, the Town has been able to achieve overall leverage of 2.6:1 from its local CPA surtax, which means the Town only had to provide approximately 38.5 cents of every dollar needed for all funded projects.

<u>Projects FY 19</u>	<u>Total Project Cost</u>	<u>CPA (Town + State)</u>	<u>Town share of Grant (60.6%)</u>	<u>Required from Other sources</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Total Fourteen Year	\$5,758,976	\$3,738,976	\$2,218,152.01	\$1,503,000	\$458,000	38.5%

The entire Leverage report is detailed, year by year, in Attachment A.

## The Status of Funded Projects

Attachment B lists the projects approved in each of the prior Fiscal Years, showing the applicant, the category or categories under CPA that the grant was made, a brief description of the project, the original amount of the grant, the amount of the grant expended to date and a brief description of the status of the project.

## The Assessment Process

In order to determine the Town's community preservation needs and make decisions on which projects should be funded, the Community Preservation Committee gathers information and ideas from Nahant citizens and groups who are knowledgeable about each of the community preservation areas. For instance, members of the CPC, if not the entire Committee, regularly consult with members of the Planning Board, the Historic Commission, the Conservation Commission, the Recreation Commission, and the Nahant Housing Authority.

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

## This Year's Needs Assessment

As part of this year's process, the CPC held a public informational hearing on December 13<sup>th</sup>, 2018. CPC publicized the hearing through an article in the *Lynn Daily Item* plus a direct mailing to town committees, board chairpersons and non-profit organizations in Nahant.

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

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

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

At the public hearing the Chair put forth a history of the CPA, its basic funding mechanism, the appropriations mechanism and the Committee's (CPC) history over the years in Nahant, that we were the 42<sup>nd</sup> municipality to adopt and that there are now 172 adopting municipalities. The Committee pointed out that although the CPC makes recommendations (to both the Finance Committee and Town Meeting), all projects are voted on and approved (or not) by Town Meeting. The four purposes of the Act were described: Housing, Historic Preservation, Open Space, and Recreation as eligible projects and that the Act specifically excludes maintenance expenditures. The required 10% requirements for Housing, Historic, and Open Space funding were discussed.

A public discussion, led by Lynne Spencer, solicited questions, ideas, and comments from the audience of participating citizens, to which, she, other members of the CPC and the Town Administrator responded.

It was communicated that the deadline for applications would be January 25<sup>th</sup>, 2019.

## **Methodology & Results**

### **I. Public meeting held on December 13<sup>th</sup>, 2018**

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

#### Open Space & Recreation

Idea of replacing the Dory Club float

#### Historic Preservation

Clarification of status on previous library appropriations and an update on the program prepared several years ago; care of Library assets such as paintings, artifacts, and furniture including the historically significant "1819" collection in the Nahant room.

Concerns for the on-going building repair and rehabilitation needs of historic structures owned by the Town.

### **II. Resulting Applications received:**

#### Applicant

#### Project

Town of Nahant	Town Hall handicapped access work.
Town of Nahant	Library envelope repairs.
Town of Nahant	Town Hall – Council on Aging kitchen renovations.
Town of Nahant	Little Nahant-Short Beach playground
Town of Nahant	Flash Road Tennis and basketball courts.
Town of Nahant	Johnson School basketball court
Town of Nahant	Open Space Master Plan
Town of Nahant	Women's Softball Field equipment and repairs
Town of Nahant	Tudor Beach removable stairs
Town of Nahant	Military Housing: underground tank removal
Town of Nahant	Access to Short Beach from Little Nahant
Town of Nahant	Lowlands Dredging and pump
Nahant Sailing Program	New RIB boat
Town of Nahant	Harbormaster boat

## **The Selection Process**

The applications were reviewed according to the grant guidelines developed by the Committee and according to the standards set forth in the Community Preservation Act legislation. During the application review period, applicants were invited to meet with the Committee to clarify their proposals and answer questions. In evaluating proposed projects committee used criteria set forth below. as the law requires, Town Meeting must approve all Community Preservation Committee funding recommendations.

The Community Preservation Committee requires that all proposed projects be eligible for CPA funding according to the requirements described in the CPA legislation. Funds collected under the Community Preservation Act can only be spent for

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

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

### **Selection Criteria**

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

### **Grant Acceptance**

All grant recipients must fulfill obligations and are required to formally accept the Grant and to sign the Grant Contract, the form of which, together with Grant Requirements and Procurement Guidelines are detailed in the Grant Application Package that is found on the CPC's web page on the Town's web site [http://www.nahant.org/townhall/cpc.shtml#gpm1\\_5](http://www.nahant.org/townhall/cpc.shtml#gpm1_5)

### **Solicitation of Proposals**

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

Respectfully Submitted,  
Lynne Spencer, Chair  
March 29, 2019

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<u>Projects FY 06</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant (47%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Life-Saving Station	\$135,000	\$135,000	\$62,500	None \$300,000 spent previously		50%
Bailey's Hill Gazebo	\$18,000	\$10,000	\$5,000	\$8,000	\$1,000	28%
Building Study	\$1,500	\$1,500	\$750	None		50%
Master Plan Phase 1(both grants)	\$20,000	\$10,000	\$5,000	None	\$10,000	25%
<b>Totals FY 06</b>	<b><u>\$174,500</u></b>	<b><u>\$156,500</u></b>	<b><u>\$73,250</u></b>	<b><u>\$8,000</u></b>	<b><u>\$11,000</u></b>	<b><u>42.0%</u></b>

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

<u>Projects FY 08</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant (50%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Forty Steps Beach	\$150,000	\$150,000	\$75,000			50%
Military Housing Study	\$17,500	\$17,500	\$8,750			50%
Nahant LL Study	\$2,000	\$2,000	\$1,000			50%
Heritage Trails	\$53,500	\$23,500	\$11,750		\$30,000	22%
<b>Totals FY 08</b>	<b><u>\$223,000</u></b>	<b><u>\$193,000</u></b>	<b><u>\$96,500</u></b>		<b><u>\$30,000</u></b>	<b><u>43%</u></b>
<b>Totals 3 Years</b>	<b><u>\$1,874,500</u></b>	<b><u>\$958,500</u></b>	<b><u>\$474,250</u></b>	<b><u>\$568,000</u></b>	<b><u>\$348,000</u></b>	<b><u>25.3%</u></b>

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<b>Projects FY 09</b>	<b>Total Project Cost</b>	<b>Grant</b>	<b>Town share of Grant (50%)</b>	<b>Required Grant Match</b>	<b>Additional Investment</b>	<b>Town's share as % of Total cost</b>
Chairlift and Housing Improvements	\$24,000	\$24,000	\$12,000			50%
Library, Chapel and Town Hall	\$200,000	\$200,000	\$100,000			50%
Heritage Trails	\$40,000	\$20,000	\$10,000		\$20,000	25%
Town Wharf	\$700,000	\$700,000	\$350,000			50%
<b>Total FY '09</b>	<b>\$964,000</b>	<b>\$944,000</b>	<b>\$472,000</b>		<b>\$20,000</b>	<b>49%</b>
<b>Total 4 Years</b>	<b><u>\$2,838,500</u></b>	<b><u>\$1,902,500</u></b>	<b><u>\$946,250</u></b>	<b><u>\$568,000</u></b>	<b><u>\$368,000</u></b>	<b><u>33.3%</u></b>

<b>Projects FY 10</b>	<b>Total Project Cost</b>	<b>Grant</b>	<b>Town share of Grant (56%)</b>	<b>Required Grant Match</b>	<b>Additional Investment</b>	<b>Town's share as % of Total cost</b>
Housing Authority Windows and Storm Doors	\$100,000	\$60,000	\$33,708		\$40,000	35%
Community Garden	\$10,000	\$10,000	\$5,618			56%
Public Way Study	\$12,500	\$12,500	\$7,022			56%
<b>Total FY '10</b>	<b>\$122,500</b>	<b>\$82,500</b>	<b>\$46,348</b>		<b>\$40,000</b>	<b>38%</b>
<b>Total 5 Years</b>	<b><u>\$2,961,000</u></b>	<b><u>\$1,985,000</u></b>	<b><u>\$992,598</u></b>	<b><u>\$568,000</u></b>	<b><u>\$408,000</u></b>	<b><u>33.5%</u></b>

<b>Projects FY 11</b>	<b>Total Project Cost</b>	<b>Grant</b>	<b>Town share of Grant (63%)</b>	<b>Required Grant Match</b>	<b>Additional Investment</b>	<b>Town's share as % of Total cost</b>
Roof Replacement	\$40,000	\$40,000	\$25,157			63%
Library	\$45,000	\$45,000	\$28,302			63%
Dune Restoration	\$5,000	\$5,000	\$3,145			63%
Town Wharf	\$40,000	\$40,000	\$25,157			63%
Public Way Study	\$10,000	\$10,000	\$6,289			63%
<b>Total FY '11</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$88,050</b>			<b>63%</b>
<b>Total 6 Years</b>	<b><u>\$3,101,000</u></b>	<b><u>\$2,025,000</u></b>	<b><u>\$1,080,648</u></b>	<b><u>\$568,000.00</u></b>	<b><u>\$408,000.00</u></b>	<b><u>34.8%</u></b>

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<u>Projects FY 12</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant (63%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Public Way Study	\$11,240	\$11,240	\$ 7,025			60%
Community Garden	\$15,000	\$15,000	\$ 9,375			60%
Ellingwood Chapel	\$5,000	\$5,000	\$ 3,145			60%
Cemetery	\$4,000	\$4,000	\$ 2,500			60%
Master Plan and NLSS	\$190,000	\$190,000	\$118,750		\$50,000	60%
<b>Total FY '12</b>	\$225,240	\$225,240	\$140,775		\$50,000	60%
<b>Total 7 Years</b>	<b><u>\$3,326,240</u></b>	<b><u>\$2,250,240</u></b>	<b><u>\$1,221,423</u></b>	<b><u>\$568,000</u></b>	<b><u>\$458,000</u></b>	<b><u>36.7%</u></b>

<u>Projects FY 13</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant (63%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Spindrift Chair Lift	\$12,710	\$12,710	\$7,875.00			63%
Public Way Study	\$12,500	\$12,500	\$8,007.30			63%
<b>Total FY '13</b>	\$25,210	\$25,210	\$15,882.30			63%
<b>Total 8 Years</b>	<b>\$3,351,45</b>	<b>\$2,275,450</b>	<b>\$1,237,305.30</b>	<b>\$568,000</b>	<b>\$458,000</b>	<b><u>36.5%</u></b>

<u>Projects FY 14</u>	<u>Total Project Cost</u>	<u>Grant</u>	<u>Town share of Grant (71%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Nahant Town Library; windows, loggia, skylight	\$30,000	\$30,000	\$15,000			50%
Recreation Study	\$25,000	\$25,000	\$12,500			50%
Town Wharf (ramp to Marjoram Hill Park)	\$500,000	100,000	\$100,000	\$400,000		20%
Town Wharf (Dory Club around and ramp wall)	\$65,000	\$65,000	\$32,500			50%
Town Hall Auditorium Windows Weather strip	\$10,000	\$10,000	\$5,000			50%
Ellingwood Chapel Electrical Upgrades	\$10,000	\$10,000	\$5,000			50%
<b>Total FY '14</b>	<b>\$640,000</b>	<b>\$240,000</b>	<b>\$170,000</b>	<b>\$400,000</b>		<b>26.6</b>
<b>Total 9 Years</b>	<b>\$3,991,450</b>	<b>\$2,315,450</b>	<b>\$1,407,305</b>	<b>\$968,000</b>	<b>\$458,000</b>	<b><u>35.3%</u></b>

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<u>Projects FY 15</u>	<u>Total Project Cos</u>	<u>Grant</u>	<u>Town share of Grant (62%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Town Records Preservation, year 1 of 5	\$31,319	\$31,319	\$19,502			62.3%
Town Hall Interior Stair Case Rehabilitation	\$15,000	\$15,000	\$9,342			62.3%
Town Hall HVAV lower level	\$45,74	\$45,745	\$28,485			62.3%
Town Hall Preserve Exterior Balcony	\$15,000	\$15,000	\$9,342			62.3%
Total FY '15	\$107,064	\$107,064	66,671			62.3
<b>Total 10 Years</b>	<b>\$4,098,514</b>	<b>\$2,422,514</b>	<b>\$1,577,369</b>	<b>\$968,000</b>	<b>\$458,000</b>	<b><u>38.5%</u></b>

<u>Projects FY 16</u>	<u>Total Project Cos</u>	<u>Grant</u>	<u>Town share of Grant (58.8%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Town Records Preservation, year 2 of 5	\$28,373	\$28,373	\$16,690			58.8%
Town Hall Flag Pole Preservation	\$15,000	\$15,000	\$8,823.53			58.8%
Fire Station Study	\$15,000	\$15,000	\$8,823.53			58.8%
Wharf Ramp and Sea Wall Study	\$25,000	\$25,000	\$14,705.88			58.8%
Cemetery Records DB	\$16,500	\$16,500	\$9,705.88			58.8%
Platform Tennis at NCC	\$60,000	\$20,000	\$11,764.71	\$40,000		19.5%
Ellingwood Electric	\$20,000	\$20,000	\$11,764.71			58.8%
Library Building Study	\$20,000	\$20,000	\$11,764.71			58.8%
NLSS Site Plan and Stairs	\$100,000	\$95,000	\$55,882.35	5,000		55.9%
Cross index Building Dept. records	\$5,000	\$5,000	2,941.18			58.8%
Total FY '16	\$304,873	\$259,873	\$152,866.47	\$55,000		50.1%
<b>Total 11 Years</b>	<b>\$4,403,387</b>	<b>\$2,682,387</b>	<b>\$1,730,235.47</b>	<b>\$1,023,000</b>	<b>\$458,000</b>	<b><u>39.2%</u></b>

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<u>Projects FY 17</u>	<u>Total Project Cos</u>	<u>Grant</u>	<u>Town share of Grant (60.6%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Town Records Preservation, year 3 of 5	\$27,030	\$27,030	\$1,6380.18			60.6%
Cross Index Building Department Records	\$5,000	\$5,000	\$3,030.00			60.6%
Preserve Town Hall Cupola	\$90,000	\$90,000	\$54,540			60.6%
Library Art, Furnishings, and Artifact Preservation	\$21,000	\$21,000	\$12,726			60.6%
Town Wharf Rehabilitation, match for Seaport Advisory Grant	\$643,820	\$233,820	\$141,694.92	\$410,000		22%
Total FY '17	\$786,850	\$376,850	\$228,371.10	\$410,000		29%
<b>Total 12 Years</b>	<b>\$5,190,237</b>	<b>\$3,239,237</b>	<b>\$1,958,606.57</b>	<b>\$1,433,000</b>	<b>\$458,0000</b>	<b>37.7%</b>

<u>Projects FY 18</u>	<u>Total Project Cos</u>	<u>Grant</u>	<u>Town share of Grant (61%)</u>	<u>Required Grant Match</u>	<u>Additional Investment</u>	<u>Town's share as % of Total cost</u>
Comprehensive building envelope assessment for Town Hall, Public Library & Ellingwood Chapel	\$35,000	\$35,000	\$21,350			61%
Town Records Preservation, year 4 of 5	\$26,634	\$26,634	\$16,002.74			61%
Town Hall – Masonry repairs	\$30,000	\$30,000	\$18,300			61%
Town Hall – Handicapped Access Study	\$10,000	\$10,000	\$6,100			61%
Public Library – Exterior and Interior Repairs	\$85,000	\$85,000	\$51,850			61%
Ellingwood Chapel – Restoration of 3 sets of doors	\$30,000	\$20,000	\$12,200			61%
Lifesaving Station – roof run-off control at north entries	\$10,000	\$10,000	\$6,000			61%
25 Furbush Road – acquisition and site restoration	\$30,650	\$20,650	\$12,596.50	\$10,000		39%
Total FY '18	\$257,284	\$247,284	\$150,843.24	\$10,000		58%
<b>Total 13 Years</b>	<b>\$5,453,521</b>	<b>\$3,486,521</b>	<b>\$2,103,005.81</b>	<b>\$1,443,000</b>	<b>\$458,720</b>	<b>40%</b>

**Attachment A Nahant Community Preservation Committee  
LEVERAGE REPORT – Inception through Current Fiscal Year (cont.)**

<b><u>Projects FY 19</u></b>	<b><u>Total Project Cos</u></b>	<b><u>Grant</u></b>	<b><u>Town share of Grant (46 %)</u></b>	<b><u>Required Grant Match</u></b>	<b><u>Additional Investment</u></b>	<b><u>Town's share as % of Total cost</u></b>
Town Records Preservation year 5 of 5	\$27,020	\$27,020	\$12,807.48			47.4%
Nahant Historical Society Artifacts Cataloging	\$5,685	\$5,685	\$2,694.69	In-kind services		47.4%
Ellingwood Chapel	\$162,000	\$112,000	\$53,088	\$50,000		32.7%
Nahant Public Library	\$25,000	\$25,000	\$11,850			47.4%
Town Hall	\$45,000	\$45,000	\$21,150			47.4%
Community Center	\$30,000	\$20,000	\$9,480	\$10,000		31.6%
Wharf Gangway	\$7,750	\$7,750	\$3,673.50			47.4%
Wetlands Mapping	\$10,000	\$10,000	\$4,740			47.4%
Total FY '19	<b>\$305,455</b>	<b>\$252,455</b>	<b>115,146.20</b>	<b>\$60,000</b>		<b><u>37.7%</u></b>
<b>Total 14 Years</b>	<b>\$5,758,976</b>	<b>\$3,738,976</b>	<b>\$2,218,152.01</b>	<b>\$1,503,000</b>	<b>\$458,720</b>	<b><u>38.5%</u></b>

**Appendix B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 2/28/2018**

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

**Appendix B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 2/28/2018**

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

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

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

<u>Project 2009</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Chairlift Improvement	Nahant Housing Authority	Housing Chairlift and other housing improvements	\$24,000.00	(\$23,145.13)	Work completed; \$854.87 transferred to Roof Replacement
Town Hall, Library, Chapel	Town of Nahant	Historic	\$200,000.00	(\$200,000.00)	Completed
Heritage Trails	Nahant Open Space Committee	Open Space Improvements to Heritage Trail	\$20,000.00	(\$17,430.58)	\$2,289.42 available
Town Wharf Debt	Town of Nahant	Recreation, Open Space Historic Preservation Wharf Preservation	\$700,000.00 \$625,000.00 by Borrowing	(\$700,000.00)	\$625,000.00 borrowed. Work completed, two years left till paid off
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,854.47)	\$2,145.53 not used and returned to CPC General Reserve

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

<u>Projects FY 2010</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Windows/Doors	Nahant Housing Authority	Housing Replace Windows and Doors	\$60,000.00	(\$60,000.00 )	Work completed
Community Garden	Town of Nahant	Open Space	\$10,000.00	(\$10,000.00 )	Work completed
Public Way Study	Nahant Planning Board Committee	Open Space	\$12,500.00	(\$12,500.00 )	Fully expended, surveying and bound marking continuing
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,701.78 )	Unused portion of \$2,298.22 to be returned to CPC General Reserve

<u>Projects FY 2011</u>	<u>Applicant</u>	<u>CPA Category and Project Description</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Roof Replacement	Nahant Housing Authority	Housing Replace Roof	\$40,000.00	(\$20,338.40)	Completed; unexpended transferred to Housing Reserve
Dune Restoration	Town of Nahant	Open Space	\$5,000.00	(\$5,000.00)	Completed
Public Way Study	Nahant Planning Board Committee	Open Space	\$10,000.00	(\$775.78)	Combined with previous year, balance \$9,244.42
Town Wharf Preservation	Town of Nahant	Recreation, Open Space, Historic	\$40,000.00	(\$40,000.00)	Work completed
Library Renovations	Nahant Library	Historic Preservation	\$45,000.00	(\$21,002.5)	\$23,997.50 balance. Study in progress 2019.
Administrative	CPC	Annual Administrative Costs	\$5,000.00	(\$2,345.17)	\$2,654.83 returned to CPC General Reserve

<u>Projects 2012</u>	<u>Applicant</u>	<u>CPA Category and Project Description</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Public Way Study	Nahant Planning Board	Open Space	\$11,240.00	(\$7,272.50)	\$3,967.50 balance. Survey work and placing of boundary makers continuing, in 2019
Community Garden	Town of Nahant	Open Space	\$15,000.00	(\$15,000)	Completed
Ellingwood Chapel Repairs	Town of Nahant	Historic Preservation	\$5,000.00	4,924.50	Completed; unexpended transferred to 2014 article

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

<u>Projects 2012 (Cont.)</u>	<u>Applicant</u>	<u>CPA Category and Project Description</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Cemetery Gates	Town of Nahant/Cemetery Committee	Historic Preservation	\$4,000	(\$1,600)	Complete. \$2,400 transferred to General Reserves.
Short Beach: Master Plan and Nahant Life Saving Station Site Improvements	Town of Nahant Nahant Preservation Trust	Historic Preservation	\$190,000.00 \$95,000.00	(\$274,710.22)	Additional funding from FY 2016. Balance of \$10,289.78

<u>Projects 2013</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Chairlift Improvement	Nahant Housing Authority	Housing: Chairlift and other housing improvements	\$12,710.40	(\$12,410.85)	Work completed; \$295.55 unspent, to be transferred to reserve
Public Ways Study	Nahant Planning Board	Open Space	\$12,500.00	0	Surveys and title research of Little Nahant Completed, some t bounds placed; title research commenced Big Nahant

<u>Projects 2014</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Library Preservation	Library Trustees	Historic	\$30,000.00	(\$11,710)	Skylight and roof work completed. Loggia tile repaired, Windows and heating distribution remain
Recreation Study	Town of Nahant	Recreation	\$25,000.00	(\$21,002.57)	Study complete. Balance of \$3,997.43.
Emergency Wharf Repairs	Town of Nahant	Historic Preservation	\$65,000.00	(\$55,470.29))	Completed. Balance of \$9,529.71
Wharf Preservation	Town of Nahant	Historic Preservation	\$100,000.00	0	To be rescinded in FY 17
Ellingwood Electrical Rehabilitation	Town of Nahant	Historic Preservation	\$10,000.00		Combined with FY 16 appropriation, work in progress.
Town Hall Auditorium Window	Town of Nahant	Historic Preservation	\$10,000.00	(9,571.75)	Awaiting specifications and vendor selection
Spindrifft Site Work: Parking lot	Housing Authority	Housing	\$50,000.00	(\$50,000)	Completed

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

<u>Projects 2015</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Town Records Preservation, year 1 of 5	Town of Nahant	Historic Preservation	\$31,319	(\$31,319)	Phase 1 complete, additional funding being sought for Phase 2
Town Hall Interior Stair Case Rehabilitation	Town of Nahant	Historic Preservation	\$15,000	(\$6,000)	\$9,000 transferred to the General Reserves
Town Hall HVAV lower level	Town of Nahant	Historic Preservation	\$45,745	(\$23,227.50)	\$12,787 transferred to General Reserves. Outstanding balance remaining of \$9,730
Town Hall Preserve Exterior Balcony	Town of Nahant	Historic Preservation	\$15,000	(\$15,000)	Completed

<u>Projects 2016</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Town Records Preservation, year 2 of 5	Town of Nahant	Historic Preservation	\$28,373	(\$28,073)	Phase 2 complete.
Town Hall Flag Pole Preservation	Town of Nahant	Historic Preservation	\$15,000	(\$15,000)	Complete
Fire Station Study	Town of Nahant	Historic Preservation	\$15,000	(\$9,700)	Complete
Wharf Ramp and Sea Wall Study	Town of Nahant	Historic Preservation	\$25,000	(\$14,787.44)	Complete. \$10,212.46 transferred to General Reserves.
Cemetery Records DB	Town of Nahant	Historic Preservation	\$16,500	(\$16,500)	Installed, data entry required.
Platform Tennis at NCC	Nahant Country Club	Recreation	\$20,000	(\$20,000)	Near Completion
Ellingwood Electric	Town of Nahant and Cemetery Committee	Historic rehabilitation	\$20,000	(\$20,000)	Additional private funds of \$6,000
Library Building Study	Library Trustees	Historic rehabilitation	\$20,000	(\$19,507.50)	\$492.50 balance pending
NLSS Site Plan and Stairs	Nahant Preservation Trust	Historic Preservation	\$95,000	See 2012 Project summary	Stairs completed. Some remaining site work.

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

Cross index Building Dept. records	Assessor's and Planning Board	Historic Preservation	\$5,000	(\$5,000)	Software installed, additional funding to update records.
<b><u>Projects 2017</u></b>	<b><u>Applicant</u></b>	<b><u>CPA Category and Description of Project</u></b>	<b><u>Appropriation Amount</u></b>	<b><u>Expended</u></b>	<b><u>Comments</u></b>
Town Records Preservation, year 3 of 5	Town of Nahant	Historic Preservation	\$27,030	(\$27,073)	Phase 3 complete.
Town Hall Cupola Preservation	Town of Nahant	Historic Preservation	\$90,000	(\$81,916)	Complete. \$9,084 returned to general reserves.
Cross-Index Building Department records	Town of Nahant	Historic Preservation	\$5,000	(\$3,581.25)	Complete. \$1,418.75 balance pending.
Town boat ramp and wharf repairs	Town of Nahant	Open Space and Historic	\$233,000	(\$55,026.06)	\$178,793.95 balance. Under review
Cemetery Records DB	Town of Nahant	Historic Preservation	\$16,500	(\$15,686.01))	Installed, data entry required.
Platform Tennis at NCC	Nahant Country Club	Recreation	\$20,000	(\$17,339.37))	Near Completion
Ellingwood Electric	Town of Nahant and Cemetery Committee	Historic rehabilitation	\$20,000	(\$5,783.69)	Designed and bid. Additional private funds of \$6,000 procured to finish project this spring.
Library Artifact Cataloguing	Library Trustees	Historic rehabilitation	\$20,000	(\$4,799.09)	Work in progress.
Cross index Building Dept. records	Assessor's and Planning Board	Historic Preservation	\$5,000	(\$5,000)	Software installed, additional funding to update records.

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

<u>Projects 2018</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Comprehensive envelope assessment for Town Hall, Public Library & Ellingwood Chapel	Town of Nahant	Historic Preservation	\$35,000	(\$34,845.55)	Complete. \$154.45 to be transferred to General Reserves.
Town Records Preservation, year 4 of 5	Town of Nahant	Historic Preservation	\$26,634	(\$26,634)	Complete
Town Hall -- Masonry Repairs	Town of Nahant	Historic Preservation	\$30,000	(\$24,497)	Complete. \$5053 balance pending.
Town Hall – Handicap access study	Town of Nahant	Historic Preservation	\$10,000	(\$9,675)	Complete, \$325 balance pending
Public Library – Exterior and Interior Repairs	Town of Nahant	Historic Preservation	\$85,000	(\$55,666.67)	In progress. \$29,333.33 available for more repairs.
Ellingwood Chapel – Restoration of three sets of doors	Town of Nahant	Historic Preservation	\$30,000	(\$25,236.57)	Complete. \$4,763.43 balance pending.
Lifesaving Station – roof run-off control at north entries	Nahant Preservation Trust & Veterans Association	Historic Preservation	\$10,000	(\$10,000)	Complete
25 Furbush Road – acquisition & site restoration	Nahant Preservation Trust & SWIM	Open Space	\$20,650	(\$12,248)	In progress. \$8,401.44 balance pending.

**Attachment B Nahant Community Preservation Committee  
FUNDED PROJECTS STATUS REPORT as of 3/28/19 (cont.)**

<u>Projects 2019</u>	<u>Applicant</u>	<u>CPA Category and Description of Project</u>	<u>Appropriation Amount</u>	<u>Expended</u>	<u>Comments</u>
Catalog Historic Items	Nahant Historical Society	Historic Preservation	\$5,685	0	Complete but application for payment pending.
Public Library Building Repairs	Town of Nahant/Library Trustees	Historic Preservation	\$25,000	(\$3,098.25)	\$21,901.75 Balance pending. To be allocated to work in 2019
Town Hall Building Repairs	Town of Nahant	Historic Preservation	\$45,000	(\$9,655.02)	\$35,344.98 balance pending. Work in 2019
Ellingwood Chapel Masonry Repairs	Town of Nahant	Historic Preservation	\$112,000	(\$1,437.50)	\$110,562.50 + \$50,000 MPPF matching grant to be spent in 2019
Town Wharf Gangway	Town of Nahant	Recreation	\$7,750	(\$3,726.00)	\$4,024.00 balance pending
Wetlands delineation map	Town of Nahant	Open Space	\$10,000	(\$3,500.00)	\$6,500 balance pending
Community Center front walkway replacement	Nahant Preservation Trust	Historic Preservation	\$20,000	0	Construction I 2019
Town Records Preservation, year 5 of 5	Town of Nahant	Historic Preservation	\$27,020	0	Complete. Final invoice pending.

## RECOMMENDATIONS – Spring 2019

The Community Preservation Committee has approved the following recommendations for the FY 2019 Advisory and Finance Committee's Consideration

March 29<sup>th</sup>, 2019

**ARTICLE 16. (Community Preservation)** To see whether the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the estimated annual revenues of the Community Preservation Fund ("CPF") for each of the three purposes of the Community Preservation Act ("CPA"): open space, including land for recreational use, historic resources, and community housing; and, further, to make appropriations from the CPF FY2020 estimated annual revenues or fund balances for the necessary and proper expenses of the Community Preservation Committee ("CPC") for FY2020, and for purposes or projects consistent with the CPA, all as recommended by the CPC, or to take any other action relative thereto.

The CPC's proposed recommendations are as follows:

- A. To transfer the sum of \$26,681 from CPF FY2020 estimated annual revenues to the CPF Community Housing Account.
- B. To appropriate the sum of \$10,000 from CPF FY2020 estimated annual revenues for administrative and operating expenses of the CPC.

*Supporting Statement – In addition to annual expenses such as dues, help with printing the warrant, etc., these monies are available to assist applicants with professional help in the application process.*

- C. To authorize the Treasurer, with the approval of Board of Selectmen, to borrow the sum of \$400,000 pursuant to G.L. c.44B, §11, G.L. c.44, §§7 or 8, the State Public Library Bond program, or any other enabling authority, for the preservation of the historic Nahant Public Library, located at 15 Pleasant Street, consistent with the Town's application for CPA funding, including all incidental and related costs, and, as appropriate, to issue bonds and notes of the Town therefor, and further, that any premium received upon the sale of any bonds or notes approved by this vote, less any premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with G.L. c.44, §20, thereby reducing by a like amount the amount authorized to be borrowed to pay such costs and/or to authorize the Board of Selectmen to apply for, accept and expend any monies that may be made available to the Town for such purposes from any public or private source; and further, to appropriate from **CPF FY2020 estimated annual revenues** the sum of \$62,800 to pay debt service (principal and interest) on the first year of such borrowing.

*Supporting Statement – The library building is one of Nahant's proudest architectural treasures. Over the last two years the Trustees and new librarian have been working to expand library services to the Town, simultaneously dealing with pressing matters of building maintenance while seeking to plan in a forward looking way for major repairs and adaptations to the Library building that will insure it can meet future needs. The 2017 Town Meeting approved the FY2018 CPC recommendation for a total of \$85,000 for repairs to a small region of the building envelope and the damage to interior walls caused by water infiltration in that region.*

*The 2017 Town Meeting also approved FY2018 CPC grant for a systematic review of the building envelopes of three of Nahant's major historic structures—Library, Town Hall, and Ellingwood Chapel—and that review identified \$400,000 of repairs needed over the next five years at the Library alone. With soft costs (architectural/engineering fees, permitting, etc.) and contingency, the combined costs are \$520,000.*

*The most pressing of these items is \$162,000 needed to rebuild the tiled stone terrace and structural support which is also a roof over the basement below. At present, most of this is now closed for public use as recommended by the structural engineers due to the badly corroded steel framing no longer adequately supporting the concrete and tile floor of the terrace. Through the efforts of Librarian Sharon Hawkes*

and Town Administrator Tony Barletta a \$70,000 Emergency Fund grant has been awarded by the Massachusetts Historical Commission to assist with this project. In addition, there are previously voted Community Preservation Funds in the amounts of \$24,000 (FY2018) and \$25,000 (FY2019) to apply to the structural and exterior envelope work for a combined total of \$119,000.

*Recognizing the need to protect the building from further deterioration by attending to these most urgent issues, we strongly recommended the funding of these preservation repairs with a 10-year bond. Furthermore, we aware that Trustees with the Building Conservation Committee of the Library are immersed in a study funded by a FY2011 CPA grant focused on interior and space planning. Richard Smith has been engaged as architect for the study. With extensive library planning and rehabilitation experience, Richard Smith is well suited for this complex project. It is anticipated that the Library will be embarking on a coordinated plan to make major renovations and physical improvements in the building over the next few years, kicked off by a celebration of two hundred years of its existence this coming June as one of the oldest public libraries in the Commonwealth.*

- D. To appropriate the sum of \$160,000 consisting of \$47,333 from Fiscal Year 2020 Community Preservation Fund revenues and \$112,667 from CPC General Reserves for replacement or improvements to the basketball and tennis courts in the Flash Road Recreation Area and related site work consistent with the Town's request for CPA funding including all incidental and related costs.

*Supporting Statement—These courts have been in poor condition for some time depriving the community of a once popular and still desired recreational resource. The Town first applied for CPA funds in 2014 for replacement of the courts. However acknowledging that the courts are in an unfavorable position relative to adjacent sports activities and wetlands, the Town revised its application and a planning grant was awarded instead to comprehensively assess recreation needs and design for all of Nabant with a special focus on the Flash Road recreation area with its baseball and Little League diamonds, playground, and tennis and basketball courts all abutting the golf course. A dedicated committee was formed and consultants retained for the study. While their recommendations have value, the complete reorganization of the layout of the Flash Road recreation area is well beyond the means and capabilities of the Town at this time. While concerned about the proximity to the wetlands and conflict with other activities, the Community Preservation Committee recognizes the need to re-establish this popular sports opportunity and thus recommends this article with the requirement that the Town in its design and installation make every effort to comply with, if not exceed, the Conservation Commission's requirements for replacing the courts in the wetlands buffer zone. As an alternative, the CPC this article supports the relocation of the courts to another suitable location in the Flash Road Recreation Area if that is not in conflict with existing recreational activities or municipal requirements.*

- E. To appropriate the sum of \$5,000 from CPF FY2020 estimated annual revenues for Johnson School recreation improvements, particularly the basketball half court, consistent with the Town's request for CPA funding, including all incidental and related costs.

*Supporting Statement—This is a half court with a single basketball net used by the elementary age children attending the Johnson School as well as other children in the neighborhood. The surface is cracked and erosion at the perimeter has caused settling.*

- F. To appropriate the sum of \$15,000 from the CPF FY2020 estimated annual revenues for improvements to the Nahant Road softball field, particularly the installation of a new backstop and scoreboard as well as replacing the clay running paths between bases, consistent with the Town's request for CPA funding, including all incidental and related costs.

*Supporting Statement—The Nabant Women's Softball Field off Nabant Road at the Lowlands has been used for many years. There are 4-6 teams playing from late May to late August. The backstop has deteriorated badly over the years and needs to be replaced. The clay has washed away in spots, leaving uneven and unsafe base paths, especially between 1st and 2nd base. The scoreboard blew away several years ago. Flooding is often an issue as well. The Town currently maintains the grass and the League stripes the baselines themselves.*

- G. To appropriate the sum of \$50,000 from CPF FY2020 estimated annual revenues for renovation of the historic Town Hall, particularly the Council on Aging Kitchen, to address building code, health, plumbing and electrical code-related issues, consistent with the Town's request for CPA funding, and including all incidental and related costs.

*Supporting Statement—The Town Hall is a National Register-certified, historic gem. It is the civic and social center of our town, and central to its function as a gathering place has been the ground floor kitchen, first installed more than 70 years ago to serve the members of the Fire Department which was then located in Town Hall. Visitors today must imagine the Tiffany Room housing fire trucks while the kitchen offered a place of refreshment and rest for the volunteer firemen. The long-time successor to the Fire Department in those quarters is the Council on Aging which continues to use the kitchen and adjoining dining room to serve meals to 20 or 30 of Nabant's elder residents every weekday and some holidays. For many years the kitchen has been in disrepair and failing to meet applicable health and building codes,*

*making both its future, and the future of the critical social service it provides, precarious. The current proposal to modernize the kitchen and bring it up to code in terms of health, electrical, and plumbing requirements. The Council on Aging will **match the grant with \$50,000** which will purchase cabinets and counters, and appliances. The CPC contribution and state match will be applied only to aspects of the renovation which will permit the structure to be used for its intended, historic purpose by bringing it in compliance with codes and regulations relating to electrical, ventilation, structural, and ADA-access considerations.*

- H. To appropriate the sum of \$20,000 from the CPF General Reserves to construct new stairs for Tudor Beach to replace storm damaged stairs, consistent with the Town's request for CPA funding, including all incidental and related costs.

*Supporting Statement – The Town of Nahant has experienced serious storm damage in multiple locations in recent years including the stairs at Tudor Beach. This article funds the replacement of stairs that had been donated by a civic minded entity in years past with a new set of stairs designed to be removed for winter storage.*

- I. To appropriate the sum of \$30,000 from the CPF FY2020 estimated annual revenues to prepare an Open Space Master Plan, consistent with the Town's request for CPA funding, including all incidental and related costs.

*Supporting Statement – The Town of Nahant has not had an active Open Space Master Plan since the last one was submitted and approved by the state in 2008. The Open Space Committee was in the process of updating the Master Plan in 2015 when the Committee resigned. A subsequent group was then organized and with the help of a consultant prepared a 2016 study focusing on recreational resources. While a step in the right direction, additional analysis and documentation is needed to fulfill the Commonwealth of Massachusetts requirements for an Open Space and Recreation Plan. Without an accepted Open Space Master Plan, the Town is not able to apply for many grants that would be greatly beneficial to the town. This unfortunate hiatus has been detrimental to the Town financially, administratively, culturally, socially, and environmentally.*

*There is some amount of ambiguity about what is needed to complete the Open Space and Recreation Master Plan that the Community Preservation Committee has some reservations about this article. With support and involvement from various town boards and committees and funding, a newly constituted Open Space Committee can begin its critical work of developing a comprehensive Open Space Master Plan. With that plan in hand Nahant will once again be eligible to apply for substantial State, foundation and private funding for important public open space and related projects.*

- J. To transfer any CPF FY2020 estimated annual revenues not otherwise reserved or expended hereunder to the CPF FY 2020 Budgeted Reserve Account for later appropriation.

The following table shows proposed appropriations and reserves being recommended by the CPC as well as projected revenue.

Attachment C — Recommendations and Estimates

CPC  
April 27, 2019

Fiscal Year 2020 CPC Appropriation Recommendations by CPA Category  
and  
Projected Impact on CPA Reserves as of June 30<sup>th</sup>, 2019

Article 16: From Community Preservation Fund	Authorization	Open Space Reserves	Historic Reserves	General Reserves	Transfers	Housing Reserves	2020 CP Revenue	
Article 16A Housing Reserves - FY 20	\$26,681.00					\$26,681.00	(\$26,681.00)	Housing Reserves
Article 16B Administrative Expenses - FY 20	\$10,000.00						(\$10,000.00)	Administrative
Article 16C Library Debt - FY 20	\$62,800.00						(\$62,800.00)	Historical
Article 16D Flash Road Tennis and Basketball Courts - FY 20	\$160,000.00			\$112,667.00			(\$47,333.00)	Recreational
Article 16E Johnson School Basketball Courts - FY 20	\$5,000.00						(\$5,000.00)	Recreational
Article 16F Nahant Road Softball Field - FY 20	\$15,000.00						(\$15,000.00)	Recreational
Article 16G COA Kitchen - FY 20	\$50,000.00						(\$50,000.00)	Other
Article 16H Tudor Beach Stairs - FY 20	\$20,000.00			\$20,000.00			\$0.00	Open Space
Article 16I Open Space Master Plan - FY 20	\$30,000.00						(\$30,000.00)	Recreational
Article 16J General Reserves - FY 20	\$20,000.00						(\$20,000.00)	Reserves
<b>Total Article 16</b>	<b>\$399,481.00</b>	\$0.00	\$0.00	\$132,667.00	\$0.00	\$26,681.00	(\$266,814.00)	
Current CPA Reserves		\$0.00	\$0.00	\$214,327.96		\$175,709.59	\$390,037.55	
Total CPA Reserves if Votes Approved Above		\$0.00	\$0.00	\$81,660.96	\$0.00	\$202,390.59	\$284,051.55	

# **APPENDIX 10**

## **Warrant Article 17 Adoption of Local Meals Tax**

## Local Meals Tax – Essex County

Community	Meals Tax Effective Date	Meals Tax Rate
Boxford	N/A	N/A
Groveland	N/A	N/A
Marblehead	N/A	N/A
Merrimac	N/A	N/A
Nahant	N/A	N/A
Newbury	N/A	N/A
Topsfield	N/A	N/A
Wenham	N/A	N/A
West Newbury	N/A	N/A
Andover	10/1/2009	0.75%
Saugus	10/1/2009	0.75%
Beverly	4/1/2010	0.75%
Gloucester	4/1/2010	0.75%
Peabody	4/1/2010	0.75%
Danvers	7/1/2010	0.75%
Hamilton	7/1/2010	0.75%
Haverhill	7/1/2010	0.75%
Lawrence	7/1/2010	0.75%
Salem	7/1/2010	0.75%
Newburyport	1/1/2011	0.75%
Ipswich	7/1/2011	0.75%
Lynnfield	7/1/2011	0.75%
Swampscott	7/1/2011	0.75%
North Andover	1/1/2012	0.75%
Manchester-By-the-Sea	7/1/2012	0.75%
Methuen	7/1/2012	0.75%
Amesbury	7/1/2013	0.75%
Essex	10/1/2013	0.75%
Salisbury	1/1/2014	0.75%
Georgetown	7/1/2014	0.75%
Rockport	7/1/2015	0.75%
Middleton	7/1/2016	0.75%
Lynn	7/1/2017	0.75%
Rowley	7/1/2018	0.75%

- 74% of Essex County has implemented a meal tax rate.
- Out of 34 communities 9 (including Nahant) have not adopted the meal tax rate.

Source: Nahant Town Administrator, March 2019

**Nahant Estimated Revenues  
for Local Option  
Meals Tax  
from DOR Report**

<b>FY10</b>	\$20,475.00	Beginning 11/09	Short 4 Months
<b>FY11</b>	\$42,828.00		
<b>FY12</b>	\$40,724.00		
<b>FY13</b>	\$41,502.00		
<b>FY14</b>	\$45,655.00		
<b>FY15</b>	\$49,828.00		
<b>FY16</b>	\$49,427.00		Short 2 Months Nothing for 10/15 or 11/15
<b>FY17</b>	\$47,946.00	Ending 3/17	Short 3 Months
	<u>\$338,385.00</u>		
<b>Annual Average All Years</b>	<b>\$42,298.13</b>		
<b>Last 3 Year Average</b>	<b>\$49,067.00</b>		

**Note: Potential Annual Town Revenue based on the average of the past three years: \$49,000**

*Source: Nahant Town Administrator, March 2019*

## Massachusetts General Laws Part I, Title IX, Chapter 64L, Section 2

Section 2: Local sales tax upon restaurant meals; distribution; effective date upon acceptance by municipality; reports

Section 2. (a) A city or town which accepts this section in the manner provided in section 4 of chapter 4 may impose a local sales tax upon the sale of restaurant meals originating within the city or town by a vendor at a rate of .75 per cent of the gross receipts of the vendor from the sale of restaurant meals. No excise shall be imposed if the sale is exempt under section 6 of chapter 64H. The vendor shall pay the local sales tax imposed under this section to the commissioner at the same time and in the same manner as the sales tax due to the commonwealth.

(b) All sums received by the commissioner under this section shall, at least quarterly, be distributed, credited and paid by the state treasurer upon certification of the commissioner to each city or town that has accepted this section in proportion to the amount of the sums received from the sales of restaurant meals in that city or town. Any city or town seeking to dispute the commissioner's calculation of its distribution under this subsection shall notify the commissioner, in writing, not later than 1 year from the date the tax was distributed by the commissioner to the city or town.

(c) This section shall take effect in a municipality on the first day of the calendar quarter following 30 days after its acceptance by the municipality or on the first day of a later calendar quarter that the city or town may designate.

(d) Notwithstanding any provisions in section 21 of chapter 62C to the contrary, the commissioner may make available to cities and towns any information necessary for administration of the excise imposed by this section including, but not limited to, a report of the amount of local option sales tax on restaurant meals collected in the aggregate by each city or town under this section in the preceding fiscal year, and the identification of each individual vendor collecting local option sales tax on restaurant meals collected under this chapter.

---

### Definitions

<https://www.mass.gov/guides/sales-tax-on-meals>

**Meal:** A meal is any food and/or beverage that has been prepared for immediate human consumption and provided by a restaurant or restaurant part of a store. A meal includes food or beverages sold as "take out" or "to go," regardless of whether they're packaged or wrapped, and whether they're taken from the premises of the restaurant.

**Restaurant:** A restaurant is any eating or drinking establishment (stationary or mobile, temporary, or permanent) that is primarily engaged in the business of selling meals for a price. These include but are not limited to...

- Cafes
- Cafeterias
- Canteen trucks or wagons

- [Catering businesses](#) [further defined below]
- Cocktail lounges and bars
- Coffee shops
- Diners
- Dining rooms, including hotel and motel dining rooms
- Ice cream or other food product stands
- Lunch counters
- Private or social clubs
- Salad bars
- Snack bars, including theatre snack bars
- Street wagons or carts
- Taverns

<https://www.mass.gov/directive/directive-06-3-catering-businesses>

*Id.* "Restaurant" is defined as "any eating establishment where food, food products or beverages are provided and for which a charge is made, including but not limited to a ... catering business ... and any other place or establishment where food or beverages are provided...." *Id.* "Caterer" is further defined as a person engaged in the business of preparing or serving meals, whether on the premises of the caterer, premises of the caterer's customers, or premises designated by the customers. 830 CMR 64H.6.5(5)(f)1.

**Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank**

\_\_\_\_\_  
(City/Town)

**Notification of Acceptance/Rescission  
General Laws Chapter 64L, § 2  
(Local Option Meals Tax)**

The Commissioner of Revenue is hereby notified that the City/Town of \_\_\_\_\_, by an act of its legislative body on \_\_\_\_\_, \_\_\_\_\_, has accepted/rescinded the provisions of General Laws Chapter 64L, § 2 to impose a local meal tax effective \_\_\_\_\_. Please complete the contact information below for the Local Licensing Authority (required for establishment verification purposes).

\_\_\_\_\_  
(City/Town Clerk)

\_\_\_\_\_  
(Date)

Local Licensing Authority

Name: \_\_\_\_\_, Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Please submit this form in one of three ways to:

[databank@dor.state.ma.us](mailto:databank@dor.state.ma.us)

(617) 660-7023 (fax)

Municipal Databank  
PO Box 9569  
Boston, MA 02114-9569

# **APPENDIX 11**

## **Warrant Article 25 Green Communities LED Conversion**

**ARTICLE 25. (Green Community LED conversion) - Financial Summary**

<b>Current State with National Grid</b>											
Type	Quantity	Nominal Wattage	Annual kWh Billed Per Light	Electricity Rate/kWh: S-1	Supply charge/kWh	Annual Electricity Charge	Annual Supply Charge	Ngrid Facility Charge per Light (Maintenance Fee)	Total Annual Maintenance Fee		
All current fixtures are Roadway/Cobrahead High-Pressure Sodium	300	50	255	\$ 0.0576	\$ 0.0900	\$ 4,404	\$ 6,885	\$ 70.66	\$ 21,198		
	8	70	359	\$ 0.0576	\$ 0.0900	\$ 165	\$ 258	\$ 86.86	\$ 695		
	68	100	493	\$ 0.0576	\$ 0.0900	\$ 1,930	\$ 3,017	\$ 94.79	\$ 6,446		
	0	150	722	\$ 0.0576	\$ 0.0900	\$ -	\$ -	\$ 106.27	\$ -		
	22	250	1269	\$ 0.0576	\$ 0.0900	\$ 1,607	\$ 2,513	\$ 142.16	\$ 3,128		
	2	400	1962	\$ 0.0576	\$ 0.0900	\$ 226	\$ 353	\$ 202.95	\$ 406		
<b>Total</b>	<b>400</b>	<b>Average 170</b>	<b>5060</b>			<b>\$ 8,333</b>	<b>\$ 13,026</b>	<b>Average \$117.28</b>	<b>\$ 31,872</b>		<b>Weighted Avg. \$79.68</b>
			<b>Average 843.3</b>								

<b>After Town Buyback and LED Retrofit</b>											
Type	Quantity	Replacement LED Wattage	Annual kWh Billed Per Light	Electricity Rate/kWh: S-5	Supply charge/kWh	Annual Electricity Charge	Annual Supply Charge	Third Party Maintenance Fee per Light	Total Annual Maintenance Fee		
Replacement fixtures are LED equivalents, see Notes	300	25	104	\$ 0.0957	\$ 0.0900	\$ 2,998	\$ 2,818	\$ 12	\$ 3,600		
	8	25	104	\$ 0.0957	\$ 0.0900	\$ 80	\$ 75	\$ 12	\$ 96		
	68	42	104	\$ 0.0957	\$ 0.0900	\$ 680	\$ 639	\$ 12	\$ 816		
	0	53	313	\$ 0.0957	\$ 0.0900	\$ -	\$ -	\$ 12	\$ -		
	22	101	522	\$ 0.0957	\$ 0.0900	\$ 1,099	\$ 1,033	\$ 12	\$ 264		
	2	130	522	\$ 0.0957	\$ 0.0900	\$ 100	\$ 94	\$ 12	\$ 24		
<b>Total</b>	<b>400</b>	<b>Average 63</b>	<b>1670</b>			<b>\$ 4,956</b>	<b>\$ 4,659</b>	<b>Average \$12.00</b>	<b>\$ 4,800</b>		
			<b>Average 278.3</b>								

<b>Total Annual Operating Savings:</b>	<b>Electricity</b>	<b>Supply</b>	<b>Maintenance</b>
<b>\$38,815</b>	<b>\$3,376</b>	<b>\$8,367</b>	<b>\$27,072</b>

<b>Explanation</b>								
Counts are from August 2017 physical inventory. Slight changes expected with 2019-2020 update.	LED fixtures are more efficient: same amount of light with lower wattage	Higher efficiency equates to less electricity used	With National Grid no longer owning the lights, electricity rate increases from S-1 to S-5	No change in supply rate, but total kWh are lower	Savings from less electricity used, even with higher rate per kWh	Savings from less electricity delivered, even with no change in rate per kWh	Third party maintenance rates are consistent and significantly less expensive than National Grid	Lower maintenance rates equate to significant savings

## ARTICLE 25. (Green Community LED conversion) - Investment Summary

<b>Investment Summary</b>	
<b>One-Time Impact</b>	
<i>Payments Out from Nahant:</i>	
Cost to buy back lights from National Grid	\$ 78,000
Cost to purchase and install LED retrofit	\$ 107,064
<b>Subtotal</b>	<b>\$ 185,064</b>
<i>Payments In to Nahant:</i>	
Utility Incentive	\$ (22,493)
MAPC (Metropolitan Area Planning Council) Grant	\$ (22,971)
Green Communities Grant	\$ (129,780)
<b>Subtotal</b>	<b>\$ (175,244)</b>
<b>Net Total One-time Outlay:</b>	<b>\$ 9,820</b>
<b>Annual Impact:</b>	
Operating Savings from Current State:	\$ 38,815
Less: Nonroutine Maintenance Contingency	\$ (4,000)
<b>Net Annual Savings:</b>	<b>\$ 34,815</b>
<b>Payback Period:</b>	<b>3.5 months</b>

### Notes and Assumptions:

- 1 Purchase cost assumes existing fixture count and selection of low-cost LED fixtures, e.g. Cree XSPR B Version, Cree XSP High Output or equivalents
- 2 Mercury Vapor (MV) lights, Incandescent, Post-Top, and Flood lights were shown on MAPC analysis but omitted here since Nahant has none.
- 3 Design/Project Management/Audit cost per unit \$10, lowest cost consultant available
- 4 Maintenance contract rate is typical, but will be competitively bid. Town Administrator will also pursue joint arrangements with neighboring communities.
- 5 Maintenance covers routine replacement work. Recommend Town annual contingency of \$4K for non-routine labor, occasional new poles or mast arms, rewiring, etc.
- 6 LED Replacement True Wattage and Wattage Billed Per Light (kW) per S-5 Tariff may vary slightly
- 7 Payback Period is illustrative only; timing of cash payments TBD. Incentives and grants subject to completion, inspection and processing.
- 8 Ownership of poles may nominally increase Town insurance costs. Exact amount unknown at this writing.
- 9 Transfer of poles may minimally impact personal property (not real property) revenues. Exact amount unknown at this writing.

*Data and analysis provided by MA DEP Northeast Regional Office, MA/Boston Metropolitan Area Planning Council and National Grid.*

*This summary prepared by Nahant Advisory and Finance Committee, April 2019*

## **APPENDIX 12**

### **Town Meeting Frequently Asked Questions**

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

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

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

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

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

## 3. What Motions require a 2/3 majority?

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

## 4. What motions require a ballot vote?

- Some motions automatically require a ballot vote, most notably a motion which would set salaries of Town employees. Other motions can be by ballot vote if the requisite number of voters want it

- Nahant By-Laws Article II section 9: "the Meeting may order that the vote on any motion shall be taken by a "yes" or "no" ballot furnished by the Town Clerk if, on a motion so made, there shall be 25 or more votes in the affirmative."
- The Town Moderator will explain the requirements required to approve each motion as it is presented.

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

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

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

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

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

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

## 8. How can I best participate in Town government?

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

### Sources:

\* **Town Meeting Time, A Handbook of Parliamentary Law**  
Johnson, Trustman, Wadsworth Third Edition 2001

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Terms associated with Proposition 21/2:**

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

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

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

**Override:** An amount, voted by the Town, which is permanently added to the levy limit. A majority vote of the Selectmen allows an override question to be put on the ballot. Override questions must be presented in dollar terms and must specify the purpose of the override. Overrides require a majority vote of approval by the Town.

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

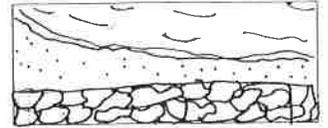
## NOTES

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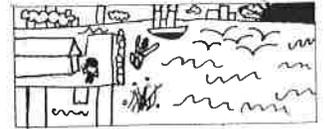
Oh **seawall**, the way the icy blue waves splash against you illustrates the happy place of Nahant – so peaceful, so protected, and so picturesque. I will forever hold you close to my heart.

-Ella Schena



The crash of the rolling waves, the laughing splashing children, the glow of the melting creamsicle sun, as the birds, boats and sweet summer days sail away. . .yet forever stay and stay. This is the **Wharf**, this is Nahant, this is home.

-Leeann Brown



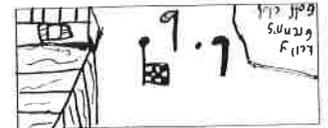
As I walk through the **bunkers** of Bailey's Hill, I can just feel the history surrounding me.

-Kash Zabriskie



The golf course, known as **Kelley Greens**, with holes one through eighteen; hit it far and you could get a par.

-Jackson Wrenn



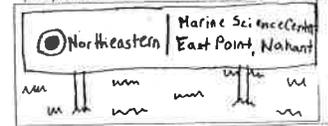
The kids are laughing, the waves are splashing, the sun is shining. This is where my home is, this is **Tudor Beach**.

-Mimi Goodwin



**Northeastern University**, a beachfront marine science center, is a unique place to observe ocean life and watch the crystal waves roll in and out over the setting sun.

-June Crowley



The **Baseball Field** is an exciting place to go when you want to play ball or meet up with friends,

-Kory Stevens



The **Ellingwood Chapel** comforts those experiencing grief and sorrow.

-Trinity Lucey



The **Johnson School** is the only school in Nahant right now, and the grades start at pre-k and go to Sixth grade.

-Liam York



When you walk by in the summer you can hear kids and many others laugh and play because at **Flash Road Park** you can always be free.

-Ariana Bianchi



**Swallows Cave**, where the sun meets the sand, starfish, seagulls and seashells converge where the water pours. This is our town, this is our shore.

-Victoria Newbury



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