NAHANT ANNUAL REPORT

FOR THE YEAR ENDING DECEMBER 31, 2023



NAHANT LIFE SAVING STATION AND SHORT BEACH

THIS AERIAL DRONE PICTURE WAS SUBMITTED BY RESIDENT KRISTIJONAS SHILAS AS PART OF OUR ANNUAL REPORT PHOTO CONTEST.

KRISTIJONAS IS AN AVID PHOTOGRAPHER AND VIDEOGRAPHER AND BELIEVES THE LIFE SAVING STATION IS AN IMPORTANT PART OF NAHANT'S HISTORY.

Town of Nahant

170th Annual Report

FOR THE YEAR ENDING DECEMBER 2023

In Memoriam 2023
Past Town Official and Employees

Nancy Wilson
Cemetery Committee
Council on Aging
Elections Worker
Nahant Arts Committee

Lisa Arena
Assistant Town Accountant
Nahant Youth Commission

Bobbi Jo Blair
Town Administrator's Assistant
Beautification Committee

Mike Rauworth
Zoning Board of Appeals
Housing Plan Advisory Sub-Committee
School Committee
School Renovation Committee

TABLE OF CONTENTS

Elected Town Officials……...1
Appointed Town Employees……..2
Town Administrator……..10
Board of Selectmen……...12
Town Accountant…….....14
Treasurer/Collector……..52
Police Department……55
Emergency Management……..61
Fire Department……63
Department of Public Works……69
Nahant Public Schools……..74
Public Library……..……76
Council on Aging……..……78
Board of Assessors……..……..81
Planning Board…….....98
Inspectional Services……..100
Zoning Board of Appeals……101
Community Preservation Committee…….....102
Open Space and Recreation Plan Committee…….....106
Memorial Day Committee……...107
Conservation Commission..……109
Harbormaster……..……110
Wharfinger……...111
Sailing Program..……112
Beautification Committee……113
Veterans Services…….....114
Cultural Council……..115
Historical Commission……116
Housing Production Plan Advisory Committee……...118
Town Election……..120
Town Clerk's Statistics……....122
Warrant for the Annual Town Meeting May 20, 2023……..……..123

ELECTED TOWN OFFICIALS - 2023

Moderator (1 year)		
David G. Conlin	2023	2024
Selectmen (3years)		
Mark Cullinan	2021	2024
Joshua A. Antrim	2022	2025
Eugene Canty	2023	2026
Town Clerk (1 year)		
Diane Savage Dunfee	2023	2024
Assessors (3 years)		
Cameron S. Merrill	2022	2024 - resigned
David P. Hunt	2022	2025
Kathryn S Sherber	2023	2026
Constable (1year)		
Robert T. Scanlan Jr.	2023	2024
Public Library Trustee (3 years)		
Anne Spirn	2021	2024
Daniel P. Munnelly	2022	2025
Linda Jenkins	2023	2026
School Committee (3 years)		
Regina Laine	2021	2024
Michelle Dam	2021	2024
Beth Anderson	2022	2025
Liana Bryanos Deloid	2023	2026
Patty Karras	2023	2026
Planning Board (5 year)		
Cal Hastings	2019	2024 – Retired 2023
Michelle Capano	2023	2024
Patrick O'Reilly	2021	2024
Sheila K. Hambleton	2020	2025
John Shannon Bianchi	2021	2026
Robert Steinberg	2021	2026
John Felix Stabile	2022	2027
Stephen Viviano	2022	2027
Housing Authority (5 years)		
Susan Edwards	2020	2025
David Wilson	2021	2026
Dana Sheehan	2023	2028
Susan Bonner (Tenant Rep Appt)	2022	
Paul G. Smith (State appointee)	2010	

APPOINTED TOWN EMPLOYEES FY'23

		Term Expires
Town Hall Staff:		
Town Administrator:	Antonio Barletta	
Town Accountant/Finance Dir.:	Alison Nieto	
Assistant to Town Accountant	Kelly Cook (resigned August 2023)	
Town Treasurer/Collector:	Edmund Locke	2024
Asst. Treasurer/Collector:	Kim Koscielecki	
Assessor:	Sheila Hambleton	
Administrative Assistants:	Mary Lowe	
	Kristin Taylor	
Board of Selectman:	Mark Cullinan, Chair	2024
	Joshua Antrim	2025
	Eugene Canty	2026
Moderator:	David Conlin	2024
Town Clerk:	Diane M. Dunfee	2024
Town Counsel:	Daniel Skrip	
ADA Coordinator:	Robin Destefano	2024
Advisory & Finance	Robert Vanderslice - Co-Chair	2026
Committee:	Peter Barba	2025
	Joy Bartlett	2025
	Julie Tarmy, Secretary	resigned
	Melanie Brayton	2025
	Judyth Zahora-	resigned
	Dana Sheehan-	resigned
	Barbara Beatty	2024
	Dan McMakin	2026
	Deborah Warren	2024
Animal Control Officer:	Scott Grieves	
Beautification Committee:	Patricia J. McArdle - Co-Chair	
	Karen B. Savino - Co-Chair	
	Dianne Cadigan	
	Nancy Antrim	
	Pam Morse	
	Roz Puleo	
	Christine Johnson Liscio	
	James Savino	
	Heather Godwin	
	Kerry Collins	
	Roxanne Schena	
	Paul Caira	
	Heidi Fiore	

Board of Appeals:	Michael Rauworth, deceased	2024
	Caitlin Kelly	resigned
	Jocelyn Campbell Esq.,	2026
	Cameron Merrill	2024
	Gerardo Raffaele	2025
Associate Board of Appeals:	Max Kasper	2026
	David Walsh – Alternate	2025
Board of Registrars:	Sis Oliver, Chair	2026
	John Benson - Deceased	2024
	Lori Ballantine	2025
	Diane M. Dunfee	2024
Cable TV Videographer:	Pedro Diaz	
Cemetery Committee:	David Wilson	2024
	Christopher Meyer	2024
	Mary Lowe	2024
	James Belair	2024
	Carol Nelson	2024
	Vacancies (4)	
Community Preservation Committee:	Lynne Spencer, Chair Historical Com	2024
	Paul Spirn, Secretary	2024
	Ellen Goldberg, *Finance Clerk*	2024
	Austin Antrim	2024
	David Wilson *Housing Authority*	2024
	Nancy Cantelmo *Open Space*	2024
	James Dolan	2024
	Vacant *Conservation Comm.*	
	Vacant *Planning Board*	
Conservation Commission:	Kristen Kent, Chair	
	Henry Hall	2025
	Tom Famulari	2026
	Colleen Collins	2024
	Eden Reiner	2024
	Skylar Tibbits	2025
	Mark Patek	2026
Council on Aging:	Mary Minor, Executive Director	
	Angela Bonin -Chair	2024
	Emily Potts	2024
	Linda Jenkins	2024
	Sheila Hambleton	2026
	Carol Sanphy	2025
	Lollie Ennis	2026
	Donna Steinberg	2026
	Janet Taylor	2025
	Jean Lucantonio	resigned

Cultural Council:	Peg Curran Chair	2026
	Vi Patek -Sec.	2025
	Ken Turino	2025
	Katharina Radleberger	resigned
	Tanya Blaich	2025
	David Sparr	2024
	Elizabeth Stubbs	2025
	Robert Wilson	2026
	Regina Chang	resigned
	Elizabeth Stubbs	2026
Emergency Management:	Chief Tim Furlong, Dir.	2024
	Carl Maccario, Assistant	2024
	Michael Haley (Asst. Dir)	2024
	Kevin Phipp	2024
	Maeve Dubiel	2024
Fire Chief:	Austin Antrim, Chief	
Fire Department Full-Time:	Robert Barreda, Captain	
	David Doyle, Lieutenant	
	Joshua Mahoney, Senior Firefighter	
	Frank Pappalardo, Senior Firefighter	
	Nicholas Papagelis, Firefighter	
	Matthew Canty, Firefighter	
	Steven Scaglione, Firefighter	
	William Hussey, Fire Fighter	
Call Fire Department:	Dennis Ball	
	Sean Carritte	
	Ryan Dignan	
	Bryan Doherty	
	Keith Olbash	
	Evan Scourtas	
	Edward Steriti	
	Fernando Baez	
	Michael Day	
	Trent Gallagher	
	Joseph Patsios	
	Ronald Petrucci	
4th of July Committee:	Jen McCarthy	
	Kristin Taylor	
	Vanessa Carr	
	Myia Spinucci	
	John Walton	
	Kellie Neville	
	Aura Billias	
	Amanda Canty	

Golf Course Committee:	**Eric Greene, Chair**	**2024**
	Joanne Dunn	2024
	John Lombard	2024
	James O'Connor	2024
	Ed Peterson	2024
	Mark Simpson	2024
	Luke Wachtel	2024
	Vacancies	
Green Communities Committee	Margaret Alexander	2024
	Abbey Roberts	2024
	Nicole Gogan	2024
	Johnnie Zimmerman Ward	2024
	Ellen Goldberg	2024
Harbormaster:	Robert Tibbo	
Assistant Harbormasters:	Tim Furlong	
	Josh Mahoney	
	Joel Marie	
	Carl Jenkins	
	Michael Schultz	
	Stephen Shultz	
	Mark Holey	
	Marianna Hire	
	Matthew Morneau	
	Michael Waters	
Harbor & Marine Advisory Committee:	Robert Tibbo, Harbormaster	
	Joel Marie	
	Michael Manning	
	Mark Irvine	
Health Department:		
Public Health Agent:	John Coulon	
Public Health Nurse:	Anna McNicholas	
Asst. Nurse:	Kristin Carmody	
Town Physician:	Dr. James Brown	
Historical Commission:	Lynne Spencer, Chair	2024
	Tom Famulari	2025
	Marc Schepens	2025
	Mary Kay Taylor	2024
	Tess Bauta	2026
	Angela Bonin	2026
	Suzanne Hamill	2026

Housing Plan Advisory Sub-Committee:	Michelle Capano, Chair	2024
	Mike Rauworth, Vice Chair	2024
	Mark Cullinan, Secretary	2024
	Patty Karras	2024
	Patrick O'Reilly	2024
	Lynne Spencer	2024
	James H. Walsh	2024
	David Wilson	resigned
	Dana Sheehan (NHA rep)	2024

Inspectors:

Building:	Wayne T. Wilson
Alternate Building:	Max Kasper
Plumbing/Gas:	Michael F. Cullinan
Asst. Plumbing/Gas:	Francis Cullinan
Electrical:	Edward Poulin
Asst. Electrical:	David Doyle
Assistant to Inspectional Services:	Katherine Sherber

Insurance Committee:	Thomas Quinn III	2024
	Robert Tibbo	2025

Lynn Water & Sewer Management Advisory:	Vacant

Mass Port Authority Community Advisory Committee:	Robert D'Amico

MBTA Representative:	William Crawford

Memorial Day Committee:	Ed Marzano, Parade Chief Marshall	2025
	Thomas Quinn III	2026
	Lynda Fields	2026
	Robert Fields	2025
	Stephen Bulpett	2025
	Wayne Noonan	2024
	Candace Cahill	2024
	David Wilson	2024

Metropolitan Area Planning:	Antonio Barlette, Chair Allison Ackerman
MWRA Advisory Board:	Vacant

Noise Abatement Committee:	Joseph Moccia, Chair	2024
	George Mihovan	2024
	Robert D'Amico	2024

Open Space & Recreation	Trisha Aldridge	2024
Plan Committee:	Paula Devereaux	2024
	Ellen Antrim	2024
	Nancy Cantelmo	2024
	Rebecca Durgin	2024
	Kellie Neville	2024
Planning Board:	Robert Steinberg, Chair	2026
	Sheila Hambleton	2025
	Calvin Hastings - Retired	
	Shannon Bianchi	2026
	Stephen Viviano	2027
	Patrick O'Reilly	2024
	John Stabile	2027
	Michelle Capano	2024
Planning Board Alts.:	James Dolan	Did Not Seek Re-election
	Rebecca Flacke	2024
Police Chief:	Timothy Furlong, Chief	
Police Full Time:	Stephen R Shultz, Lieutenant	
	Michael D. Waters, Sergeant	retired
	Andrew S. Constantine, Sergeant	
	Mathew Morneau Sergeant	
	Eugene W. Spelta	
	Keith W. O'Brien	
	Jason Hoffman	
	John Monaco III	
	Heather Leary	
	Tomasz Groczynski	
	Keen Allen	
	Marc Holey	
Police Matrons:	Marianna Hire	
Police Reserves:	Michael Halley	
	J.R. Plourde	
	Sarah Vincent-Furlong	
	Sean Furlong	
	David Driscoll	
	Robert Crowe	
	Joseph Maldonis	
	Amanda Morash	
	Timothy Cassidy	
	Nicholas Campobasso	
	Eric Castillo	
	Michael Shultz	
	Henry Wojewodzic	
	Todd Peirce	
	John Cassidy	
	Rachel Davis	
	Donald Decker	

Police Keepers:	Carl Maccario	
	Glenn Sanphy	
	Donald Decker	
Public Works Superintendent:	Zachary Taylor, Superintendent	
Public Works Department:	Timothy Lowe, General Forman	
	Keith Olbash, Forman	
	Bruce Bennett - Retired	
	Chris Ward - Retired	
	Tom Mazzaferro - Retired	
	Dan Gauvain	
	Michael Gagnon	
	Scott Grieves	
	Marco Ciciotti	
Record Access Officer	Diane Dunfee (Town Clerk)	
	Timothy Furlong (Police)	
	Austin Antrim (Fire)	
	Chris Katsos (School)	
Recreation Committee:	Kellie Frary	2025
	Jennifer McCarthy	2026
	Robyn Howard	2024
Sailing Committee:	Mark Patek, Chair	2025
	Jeff Hall	2024
	Eric Kirton	2025
	Heidi Fiore	2026
	John Fulghum	2024
School Committee:	Regina Laine, Chair	2024
	Patty Karras	2024
	Liana Bryanos Deloid	2026
	Michelle Dam	2024
	Beth Anderson	2025
School Superintendent:	Tony Pierantozzi	
School Principal:	Kevin Andrews	
Short Term Rental Committee:	Wayne Wilson, Chair	2024
	Robert Tibbo, Secretary	2024
	John Coulon, Health Officer	2024
	Steve Viviano, Planning Board	2024
Tree Warden:	Marc Carbone	

Town Charter & Bylaw Study Committee:	Carol Nelson James Ward	
Town Owned Land Study Committee:	Antonio Barletta (TA) Sheila Hambleton - *Planning Board* Julie Tarmy Daniel Taylor David Hunt -*BOA Member* Vacancy *Con Com*	
Veteran's Agent/Grave Officer:	Jon Lazar	
Wharfinger:	Rob Tibbo	
Assistant Wharfinger:	Thomas Walsh Jr. Michael Manning (pro bono) Neal Sullivan Sue Snow	2024 2024 2024 2024
Youth Commission:	Andreas Uzcategui, Chair Debbie Uzacategui Meridith Byam Vacancy Vacancy	
Junior Members:	Vacancy Vacancy	

TOWN ADMINISTRATOR

Dear Nahant Residents,

I want to start by thanking current and former elected officials, employees and volunteers for their contribution and commitment to our community's success.

Our elected officials and appointed volunteers on the many committees and boards, who do not get paid for their time, dedicate countless hours to work on son so many important issues before our Town. At times they are subjected to passionate criticism of their process or decisions. It can be an unpopular position to be in, so I want to take the time to thank them for all sticking with it.

To the employees of Nahant, your daily commitment to serving the residents of this community is unwavering. Through difficult times, you step forward and often times, work extra hours away from your families for the benefit of the Town. We have, as a team, discussed multiple times the importance of restoring faith in our local government by treating our residents with respect, honesty, and responsiveness. I thank you for conducting yourselves with those 3 values in mind. It is because of your efforts and your input that we have accomplished so many great things over the past 5 and half years.

After asking for your support in 2019 for a small override to help improve the Town's finances, we have solidified the Town's bond rating at the highest possible position for our Town which allows us to secure lower interest rates and save hundreds of thousands of dollars overtime.

We have steadily increased our Stabilization account by 616% from about $93,000 to about $670,000, meeting the DOR minimum standard of 5% of our total budget and we are well on our way to 10%. Similarly, we have invested in our Post-Employment Benefits Fund, increasing it 3009% from only $3,000 to over $100,000. Additionally, each year we have paid down debt above and beyond our minimum required payments in order to reduce our principal balances as quickly as possible.

In Fiscal Year 23, we allocated $841,000 to General Fund Debt while the actual debt due was $538,000. Most importantly, these efforts along with one-time capital projects, have been funded appropriately with Free Cash dollars just as the Department of Revenue recommended back in 2015.

Since 2018, through the efforts of our elected officials, volunteers, and employees, past and present, we have secured $6.9 million in Federal, State and local grants to fund programs and projects throughout Nahant. I would like to highlight the Green Communities program because through multiple grants of over $425,000, we have completed energy efficiency projects that have only cost the Town about $40,000 and have created over $125,000 in annual savings.

In the past year, we have completed more projects of significant value than ever before. Most notably, we completed the largest sewer infrastructure project in recent history with the $8.8 million sewer main rebuild under the Lynnway. We also procured and contracted 2 additional sewer infrastructure projects valued at about $7 million combined and feature priority 1 gravity sewer system repairs and a complete rebuild of the inner workings of our main pump station on Ward Road. Due to the support of the Board of Selectmen, the Advisory and Finance Committee, and our residents, all of these projects are funded through the State Revolving Fund which provides us long-term borrowing at below market interest rates.

Through the support of the Community Preservation Committee and Town Meeting, we have funded and completed projects such as the Little Nahant Playground, restorations of Fort Ruckman and Bailey's Hill parks, and improvements at Town Hall with the installation of historically accurate stage and window curtains.

We have nearly completed our restoration project of Bear Pond, we have installed access point signage at our beaches to improve emergency response times, and through the support our state delegation, the school committee and school administration, have upgraded multiple safety measures at Johnson Elementary School.

Our 5 year pavement management plan has been updated and we have created a new 5 year sidewalk improvement plan as well.

In 2023 we created a composting pilot program that to date has signed up and fully reimbursed 73 residents for curbside compost collection with Black Earth Composting. This program was funded with American Rescue Plan Act dollars and donations from SWIM. There are now more than 150 households participating in curbside collection of composting.

One of the capital projects that has been almost 20 years in the making is the demolition of the Coast Guard housing property near Bass Point. We have completed the project of removing 9 units thanks to the support of all those involved in the Special Town Meeting late last year.

We held multiple community events including 5 Farmers Markets, a Red Cross Blood Drive, a Memorial Day parade with improved audio at the Wharf, July 4th celebrations.

All of these things happened because of collaboration. They happened because we came together as a community, and moved in the same direction as a team.

Over the next year we will continue in those efforts.

We have to continue our progress of planning and improving our infrastructure to combat climate change and sea level rise. Most, if not all, of our coastal properties are identified in our Hazard Mitigation Plan as areas of need. 40 steps beach is currently in the design and permitting phase. Short Beach dune is designed and awaiting grant approval for almost $3 million. Willow Road Revetment improvements are funded and will soon enter the permitting phase with the Commonwealth. We have applied for grant funding to study and design improvements to Castle Road coastline. Tudor Beach wall, Marjoram Park, and the Wharf Parking Lot need to be evaluated and planned as well.

We have started discussing with the Planning Board a timeline to embark on a Town Master Plan that is desperately in need of an update and we hope to seek funding for that process later this year.

These are aggressive goals for the upcoming year but our recent accomplishments are proof of what we can accomplish them together.

To the residents of Nahant, we work very hard to do what's best and what's right for this community. Our primary goal is to find ways to improve our services without adding additional costs to our residents.

I again want to thank you all for helping to make Nahant the greatest it can be, and I look forward to our continued progress.

Sincerely,
Antonio Barletta
Town Administrator

BOARD OF SELECTMEN

It is with great pleasure that I present the Annual Report for 2023. Over the past year, our community has faced various challenges, yet we have also achieved significant milestones and made commendable progress toward our collective goals. This report encapsulates our endeavors, achievements, and plans for the future.

OVERVIEW OF ACTIVITIES

1. **Community Development**: The past year witnessed robust development initiatives to enhance our residents' quality of life. Notable projects include $6.9 million in Federal, State and local grants including implementation of our Green Communities program resulting in several energy efficient projects resulting in significant savings.
2. **Financial Management**: Despite economic uncertainties, prudent financial management strategies ensured stability and sustainability in our fiscal operations. We maintained a balanced budget, optimized revenue streams, and prioritized essential services while adhering to fiscal responsibility.
3. **Public Safety**: Ensuring the safety and security of our residents remains a top priority. Collaborative efforts with the Police and Fire Departments resulted in effective crime prevention measures, emergency preparedness plans, and community outreach programs to promote public safety awareness.
4. **Environmental Conservation**: Recognizing the importance of environmental stewardship, we undertook initiatives to preserve natural resources, promote sustainable practices, and mitigate the impact of climate change. This included implementing a Town-wide food waste recycling program, promoting the Green Communities program and reducing energy use. The Town also approved a new Open Space Plan.
5. **Community Engagement**: Engaging with residents and fostering a sense of community remained integral to our mission. We organized Town Hall meetings, community forums and outreach programs to solicit feedback, address concerns, and promote civic participation in producing the Town's first Housing Production Plan. We held many neighborhood meeting engaging with residents to develop plans to address flooding and drainage concerns. We collaborated with the Open Space and Recreation Plan Committee in soliciting public comment towards open space and recreation in Town.

ACHIEVEMENTS:

1. **Infrastructure Upgrades**: Significant progress was made in infrastructure development including road repairs and capital improvement to our buildings and funding over $15 million in water, sewer and drainage projects.
2. **Civic Engagement**: We witnessed increased civic engagement and participation in local governance processes, reflecting a growing sense of community ownership and responsibility. This engagement has enriched decision-making processes and strengthened the fabric of our community.

FUTURE OUTLOOK

Looking ahead we remain steadfast in our commitment to serving the best interests or our community. Our priorities for the coming year include:

1. **Coastal Resiliency**: Engaging with Federal and State agencies and Town stakeholders and developing and implementing projects and strategies that address and protect our coastline and reduce flooding.
2. **Infrastructure Investment:** Prioritizing investments in critical infrastructure projects to address evolving needs and enhance the resilience of our community.

3. **Affordable Housing**: Completing the Town's Housing Production Plan, increasing affordable housing opportunities and complying with the State's MBTA 3A Zoning Requirements.
4. **Inclusive Governance**: Promoting transparency, accountability, and inclusivity in governance processes to ensure that all voices are heard and represented.

In conclusion, I extend my sincere gratitude to my fellow members of the Board of Selectmen, Town Officials, staff, volunteers, and residents for their dedication, support and contributions to the progress and prosperity of our community. Together, we have achieved much, and I am confident that with continued collaboration and commitment, we will overcome challenges and realize our vision for a vibrant and sustainable future.

Respectfully submitted,

Mark Cullinan

Chairman, Board of Selectmen

Finance Director/Town Accountant's Report – Fiscal Year 2023

Calendar year 2023 and the end of fiscal year 2023 were once again busy for the Accounting Department. At Town Meeting in May 2023, the Town was presented with a balanced budget for fiscal year 2024, along with significant investments in capital through the use of free cash and enterprise retained earnings. The Town also held a Special Town Meeting in September 2023 to authorize the borrowing of additional funds for the Coast Guard Housing demolition project. Other major accomplishments of the Accounting Department during the past year included: completing the FY2022 external audit, completing required schedules for the Department of Revenue (FY2023 Schedule A and FY2024 Tax Recapitulation), continuing the implementation of a new accounting and cash management software, and ensuring that payroll and Town invoices were processed timely.

At the end of fiscal year 2023, the Town had a revenue surplus in the general fund of $858,806, which was primarily due to the Town's conservative budget estimates and a one-time influx of tax title revenue plus interest from the sale of an individual property. Excise tax revenue exceeded the FY2023 budget by just over $93,000 and building permit revenue was $25,748 over budget. The Town exceeded its budget projections for both meal and short-term rental tax revenue. Fiscal year 2023 was the third full year of meals tax revenue, which accounted for $74,566 of total general fund revenues. The Town originally adopted the local option short-term rental tax through a vote of Town Meeting in May 2021 and FY2023 was the Town's second year of collections. Fiscal Year 2023 short-term rental tax totaled $100,770. However, it should be noted that future revenues from the short-term rental tax are uncertain because Town Meeting in May 2023 voted to eliminate short-term rentals of non-owner occupied properties in residential areas. A new source of revenue in FY23 was the implementation of a ten percent administrative fee for police details, which brought in just over $33,000. The Town will need to continue to search for other new sources of local revenue in order to fund its operational expenses.

The Town's free cash for FY2023 is $1,668,944 in the general fund (refer to the next exhibit for calculation details). The Town should continue its practice of budgeting revenue conservatively and monitoring expenditures throughout the year in order to maintain a positive free cash balance. It is prudent to use available free cash for one-time expenditures so that the Town does not become dependent on a source of funding that may not materialize in some years. The Water/Sewer Enterprise Fund balance is $276,688 and the estimated Rubbish Enterprise Fund balance is $40,175 for fiscal year 2023.

The Town's outstanding debt as of June 30, 2023 is $21,462,320, of which $11,796,272 is in long-term debt and $9,666,048 is in temporary short-term debt. Further details of this outstanding debt by project are contained in the attached Statement of Indebtedness. A large portion of this debt is related to the borrowing authorization approved by Town Meeting in May 2023 for various sewer infrastructure repairs and upgrades, which the Town is borrowing through the State's Clean Water Trust at a low interest cost. The other projects approved for borrowing include: repair/replacement of water distribution lines, purchase of a new fire truck, projects related to climate change preparedness, and drainage improvements in the Lowlands area. Furthermore, a portion of the borrowing was authorized through the use of Community Preservation Act funds, including $400,000 for Library renovations and $850,000 for the preservation of the Library, Town Hall, and Greenlawn Cemetery.

On the following pages are financial reports that cover the twelve-month period from July 1, 2022 through June 30, 2023 (FY23). The figures are unaudited as the Town's external audit has not yet been completed at the time of printing this report. The final report attached shows the FY 2024 appropriated budget and actual expenditures as of December 31, 2023. Additional information or clarification desired by a Nahant resident on any of the attached information will be gladly furnished upon a written request.

I would like to thank all of my colleagues for their tremendous support over the past year. Thank you to Town Administrator Tony Barletta for his leadership and to my staff for their dedication and hard work. Thank you to the Town's new Treasurer Ed Locke for streamlining the tax collection processes and being a great addition to the team. I look forward to participating in the Town's future achievements.

Respectfully Submitted,
Alison Nieto
Finance Director/Town Accountant

FY2023 Free Cash		
Undesignated Fund Balance 6/30/23	$1,736,687.69	
Less: Overlay Reserve Balance	($59,843.35)	
Less: Clean Water Trust Receivable	($7,900.13)	
Free Cash	**$1,668,944.21**	
Rounding	**$1,668,944**	
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/22	$2,971,536.47	
Less: FY 2023 Expenditures	($14,975,669.23)	
Plus: FY 2023 Revenue	$14,862,124.65	
Less: FY 2023 Encumbrances *** (See Below)	($183,842.20)	***
Less: F/B Reserved for Subsequent Year Appropriations*****(See Below)	($992,935.00)	*****
Less: Petty Cash Fund Balance	($100.00)	
Less: Overlay Reserve	($59,843.35)	
Less: Clean Water Trust Receivable	($7,900.13)	
Plus: Circuit Breaker moved to Gen Fund	$55,573.00	
Total Free Cash		**$1,668,944.21**
*** **FY 23 Encumbered Funds**		
4th of July	$1,542.00	
B&P-Water Testing	$608.00	
DPW-Admin Capital	$7,514.39	
Cemetery-Capital	$31,592.00	
H&S-Capital	$622.41	
Town Clerk-Purchased Services	$2,700.00	
Town Clerk-Supplies	$300.00	
Fire-Purchased Services	$13,000.00	
Fire-Ambulance ALS Services	$2,100.00	
Fire-Gas	$2,100.00	
Fire-Building Repairs & Maintenance	$1,685.00	
Fire-Training Services	$1,035.00	
Fire-Uniform Allowance	$493.00	
Fire-Call FF Uniform Allowance	$514.00	
Fire-Ambulance Repairs	$3,054.00	
Fire-Firefighting Supplies	$4,250.00	
Fire-Capital	$23,316.00	
Town Hall-Capital	$51,075.00	
TA-HR Services	$18,000.00	
Beautification	$51.00	
Memorial Day	$250.00	
Selectmen-Grant Match	$2,100.00	
Debt	$15,940.40	
Total FY 23 Encumbered Funds		**$183,842.20**
***** **Fund Balance Reserved for Subsequent Year Appropriations**		
Free Cash Usage-Town Hall Capital Art #6 FY 24 5/23 ATM	$15,000.00	
Free Cash Usage-Treasurer Capital Art #6 FY 24 5/23 ATM	$1,400.00	
Free Cash Usage-Town Admin Capital Art #6 FY 24 5/23 ATM	$2,000.00	
Free Cash Usage-Town Clerk Capital Art #6 FY 24 5/23 ATM	$1,400.00	
Free Cash Usage-Police Capital Art #6 FY 24 5/23 ATM	$80,000.00	
Free Cash Usage-Fire Capital Art #6 FY 24 5/23 ATM	$25,000.00	
Free Cash Usage-EMD Capital Art #6 FY 24 5/23 ATM	$15,000.00	
Free Cash Usage-DPW Admin Capital Art #6 FY 24 5/23 ATM	$12,750.00	
Free Cash Usage-Highways and Street Capital Art #6 FY 24 5/23 ATM	$30,000.00	
Free Cash Usage-B&P Capital Art #6 FY 24 5/23 ATM	$30,000.00	
Free Cash Usage-Cemetery Capital Art #6 FY 24 5/23 ATM	$25,000.00	
Free Cash Usage-Debt Payments Art #6 FY 24 5/23 ATM	$480,385.00	
Free Cash Usage-OPEB Fund Art #13 FY 24 5/23 ATM	$25,000.00	
Free Cash Usage-Stabilization Fund Art #14 FY 24 5/23 ATM	$200,000.00	
Free Cash Usage-COA Kitchen Art #16 FY 24 5/23 ATM	$50,000.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		**992,935.00**

Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/22	$1,556,861.66	
Less: FY 2023 Expenditures	($3,267,683.57)	
Plus: FY 2023 Revenue	$2,901,499.87	
Less: FY 2023 Encumbrances *** (See Below)	($393,989.50)	***
Less: F/B Reserved for Subsequent Year Appropriations*****(See Below)	($520,000.00)	*****
W/S Enterprise Fund Amount Available for Appropriation		**$276,688.46**
Rounding	**$276,688**	
*** **FY 23 Encumbered Funds**		
LWSC Assessment	$15,000.00	
LWSC Capital	$16,580.84	
Water Capital	$699.66	
Water Debt	$51,746.00	
Sewer Debt	$309,963.00	
Total FY 23 Encumbered Funds		**$393,989.50**
****** **Fund Balance Reserved for Subsequent Year Appropriations**		
Article #7-W&S Fund and Debt payments	$320,000.00	
Article #8 - W&S Paving	$50,000.00	
Article #18 - W&S Equipment	$150,000.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		**$520,000.00**
Rubbish Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/22	$95,351.57	
Less: FY 2023 Expenditures	($597,652.21)	
Plus: FY 2023 Revenue	$572,476.15	
Less: FY 2023 Encumbrances *** (See Below)	$0.00	***
Less: F/B Reserved for Subsequent Year Appropriations*****(See Below)	($30,000.00)	*****
Rubbish Enterprise Fund Amount Available for Appropriation		**$40,175.51**
Rounding	**$40,175**	
*** **FY 23 Encumbered Funds**		
	$0.00	
Total FY 23 Encumbered Funds		**$0.00**
***** **Rubbish Ent. Fund Balance Reserved for Subsequent Year Appropriations**		
Article #10 - Compost Site	$30,000.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		**$30,000.00**

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2023
Expenditure/Revenue Summary

Town of Nahant

			Appropriation		Appropriation	Grand Totals
General Fund	**FY 23**	**Expended**	**Surplus**	**Less**	**Actual Surplus**	
Appropriation Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**	**Encumbrances**	**(Deficit)**	
General Government	$1,583,847.84	$1,427,481.39	$156,366.45	($74,175.00)	$82,191.45	
Reserve Fund	$250,000.00	$70,000.00	$180,000.00		$180,000.00	
Police Department	$1,689,253.00	$1,666,082.50	$23,170.50		$23,170.50	
Fire Department	$1,326,973.69	$1,268,475.90	$58,497.79	($51,547.00)	$6,950.79	
Other Public Safety	$323,448.00	$233,734.16	$89,713.84		$89,713.84	
School Department	$3,962,007.00	$3,804,556.19	$157,450.81		$157,450.81	
School Transportation	$239,422.00	$238,816.00	$606.00		$606.00	
Department of Public Works	$781,286.60	$728,007.31	$53,279.29	($40,336.80)	$12,942.49	
Cultural & Recreational	$427,104.96	$398,894.07	$28,210.89	($1,843.00)	$26,367.89	
Debt Service	$436,068.00	$420,127.60	$15,940.40	($15,940.40)	$0.00	
State Assessments	$110,806.00	$102,577.00	$8,229.00		$8,229.00	
State Assessments-Charter School	$174,820.00	$220,838.00	($46,018.00)		($46,018.00)	
State Assessments-School Choice	$12,363.00	$0.00	$12,363.00		$12,363.00	
Retirement Account	$2,441.65	$0.00	$2,441.65		$2,441.65	
Essex County Retirement	$969,189.00	$969,189.00	$0.00		$0.00	
Unemployment	$81,632.01	$81,632.01	$0.00		$0.00	
Insurance Committee	$296,136.40	$247,893.00	$48,243.40		$48,243.40	
Health & Life Insurance	$976,500.00	$942,091.76	$34,408.24		$34,408.24	
FICA	$93,741.34	$93,741.34	$0.00		$0.00	
Essex NS Agriculture Tech Assessment	$193,139.00	$189,009.00	$4,130.00		$4,130.00	
Interfund Transfers-Out	$1,942,523.00	$1,942,523.00	$0.00		$0.00	
Total GF Appropriations	**$15,872,702.49**	**$15,045,669.23**	**$827,033.26**	**($183,842.20)**	**$643,191.06**	**$643,191.06**
			Revenue			
General Fund	**FY 23**	**Received**	**Surplus**			
Revenue Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**			
Property Taxes Net Refunds	$11,371,226.88	$11,502,501.77	$131,274.89			
Tax Liens Redeemed	$0.00	$196,585.25	$196,585.25			
Tax Foreclosure	$0.00	$0.00	$0.00			
Excise Taxes	$513,050.22	$608,572.08	$95,521.86			
Meals Taxes	$55,000.00	$74,565.92	$19,565.92			
Short-Term Rental Taxes	$60,000.00	$100,770.42	$40,770.42			
Interest & Penalties on Taxes	$29,000.00	$168,031.07	$139,031.07			
Total Taxes	**$12,028,277.10**	**$12,651,026.51**	**$622,749.41**			**$622,749.41**
Other Charges	$27,400.00	$63,981.25	$36,581.25			**$36,581.25**
Cemetery Fees	$4,293.00	$7,650.00	$3,357.00			**$3,357.00**
Fees	$33,000.00	$32,993.07	($6.93)			
Ambulance Fees	$169,000.00	$212,763.75	$43,763.75			
Rentals	$200,000.00	$275,075.67	$75,075.67			
Total Fees & Rentals	**$402,000.00**	**$520,832.49**	**$118,832.49**			**$118,832.49**
Licenses & Permits	$146,600.00	$170,767.00	$24,167.00			**$24,167.00**
Cherry Sheet	$1,135,812.00	$1,143,108.17	$7,296.17			**$7,296.17**
Sale of Inventory	$0.00	$5,345.00	$5,345.00			**$5,345.00**
Fines	$23,817.00	$40,552.51	$16,735.51			**$16,735.51**
Earnings on Investments	$133.00	$6,812.35	$6,679.35			**$6,679.35**
CMS Retiree Subsidy	$0.00	$0.00	$0.00			**$0.00**
Miscellaneous Revenues	$0.00	$17,062.37	$17,062.37			**$17,062.37**
Interfund Transfers-In	$234,987.00	$234,987.00	$0.00			**$0.00**
Total General Fund Revenue	**$14,003,319.10**	**$14,862,124.65**	**$858,805.55**			**$858,805.55**
Total General Fund Expenditure/Revenue Surplus						**$1,501,996.61**

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2023
Expenditure/Revenue Summary

Town of Nahant

			Appropriation		**Appropriation**	**Grand Totals**
Water/Sewer Enterprise Fund	**FY 23**	**Expended**	**Surplus**	**Less**	**Actual Surplus**	
Appropriation Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**	**Encumbrances**	**(Deficit)**	
Sewer Division						
Salaries/Wages	$230,803.00	217,858.24	12,944.76		$12,944.76	
General Expenses	$193,064.11	175,575.53	17,488.58	($16,580.84)	$907.74	
Lynn Water & Sewer	$350,000.00	251,396.06	98,603.94	($15,000.00)	$83,603.94	
Capital Outlay	$53,195.35	53,195.35	0.00		$0.00	
Sewer - Debt Service	$412,818.00	91,664.93	321,153.07	($319,692.00)	$1,461.07	
Subtotal Sewer	*$1,239,880.46*	*$789,690.11*	*$450,190.35*	*($351,272.84)*	*$98,917.51*	
Water Division						
Salaries/Wages	$206,440.00	$205,260.95	$1,179.05		$1,179.05	
General Expenses	$102,310.89	$102,292.11	$18.78		$18.78	
MWRA Assessment	$578,355.00	$578,355.00	$0.00		$0.00	
Capital Outlay	$26,804.65	$26,104.99	$699.66	($699.66)	$0.00	
Water - Debt Service	$121,816.00	$76,038.41	$45,777.59	($42,017.00)	$3,760.59	
Subtotal Water	*$1,035,726.54*	*$988,051.46*	*$47,675.08*	*($42,716.66)*	*$4,958.42*	
Transfers-Out General Fund	$234,987.00	234,987.00	0.00		$0.00	
Transfers-Out Capital Projects	$1,254,955.00	1,254,955.00	0.00		$0.00	
Subtotal Transfers-Out	*$1,489,942.00*	*$1,489,942.00*	*$0.00*		*$0.00*	
Reserves	$40,350.00	$0.00	$40,350.00		$40,350.00	
Subtotal Reserves	*$40,350.00*	*$0.00*	*$40,350.00*		*$40,350.00*	
Total W/S Appropriations	**$3,805,899.00**	**$3,267,683.57**	**$538,215.43**	**($393,989.50)**	**$144,225.93**	**$144,225.93**
Water/Sewer Enterprise Fund	**FY 23**	**Received**	**Surplus**			
Revenue Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**			
Water Usage Charges	1,037,901.00	1,067,647.22	29,746.22			
Sewer Usage Charges	926,009.00	905,007.03	(21,001.97)			
Water Meters	0.00	2,525.00	2,525.00			
Tax Title Liens Redeemed	0.00	10,166.19	10,166.19			
Utility Liens Redeemed	0.00	70,900.59	70,900.59			
Earnings on Investments	600.00	290.47	(309.53)			
Other Charges for Services	0.00	450.00	450.00			
Penalties and Interest	0.00	9,924.37	9,924.37			
Transfer In - Capital	0.00	0.00	0.00			
Transfer In - Debt Shift	834,589.00	834,589.00	0.00			
Total W/S Fund Revenue	**$2,799,099.00**	**$2,901,499.87**	**$102,400.87**			**$102,400.87**
Total W/S Expenditure/Revenue Surplus (Deficit)						**$246,626.80**

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2023
Expenditure/Revenue Summary

Town of Nahant

			Appropriation		**Appropriation**	**Grand Totals**
Rubbish Enterprise Fund	**FY 23**	**Expended**	**Surplus**	**Less**	**Actual Surplus**	
Appropriation Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**	**Encumbrances**	**(Deficit)**	
Salaries/Wages	$63,266.00	37,215.46	26,050.54		$26,050.54	
General Expenses	$62,650.00	43,492.56	19,157.44		$19,157.44	
Household Collection	$463,000.00	456,944.19	6,055.81		$6,055.81	
Rubbish - Debt Service	$0.00	0.00	0.00		$0.00	
Debt Pay down	$0.00	0.00	0.00		$0.00	
	$0.00	0.00	0.00		$0.00	
Transfer-Out	$60,000.00	60,000.00	0.00		$0.00	
Total Rubbish Appropriations	**$648,916.00**	**$597,652.21**	**$51,263.79**	**$0.00**	**$51,263.79**	**$51,263.79**
Rubbish Enterprise Fund	**FY 23**	**Received**	**Surplus**			
Revenue Surplus (Deficit)	**Budget**	**6/30/2023**	**(Deficit)**			
Rubbish Charges	588,716.00	562,534.18	(26,181.82)			
Tax Title Liens Redeemed	0.00	351.00	351.00			
Utility Liens Redeemed	0.00	7,971.19	7,971.19			
Earnings on Investments	200.00	69.78	(130.22)			
Other Charges for Services	0.00	1,550.00	1,550.00			
Total Rubbish Fund Revenue	**$588,916.00**	**$572,476.15**	**($16,439.85)**			**($16,439.85)**
Total Rubbish Expenditure/Revenue Surplus						**$34,823.94**

FY23 Expenditure Report
June 2023

APPROPRIATIONS

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
General Government						
Moderator						
General Expenses	0.00	0.00	60.00	0.00	60.00	0.0%
Selectmen						
Salaries/Wages	0.00	0.00	3.00	0.00	3.00	0.0%
General Expenses	166,453.87	178,111.36	133,541.00	120,503.29	13,037.71	90.2%
Town Warrant Report	3,726.76	5,832.00	5,830.00	5,830.00	0.00	100.0%
Professional Services	8,276.47	9,468.82	14,329.00	13,922.48	406.52	97.2%
FY20 Encumbrance Annual Report	5,000.00	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbrance Acctg and Legal	0.00	0.00	5,273.50	5,273.50	0.00	100.0%
Public Health						
Health Inspector	0.00	12,000.00	12,240.00	12,240.00	0.00	100.0%
Public Health Nurse	0.00	5,974.00	55,000.00	23,988.04	31,011.96	43.6%
Health Doctor	0.00	0.00	500.00	0.00	500.00	0.0%
Health Assistant	0.00	0.00	13,000.00	0.00	13,000.00	0.0%
Purchase of Services	0.00	195.82	19,900.00	0.00	19,900.00	0.0%
Supplies	0.00	8,345.29	10,100.00	10,033.18	66.82	99.3%
Town Administrator						
Salaries/Wages	229,202.01	232,030.67	241,464.00	241,463.11	0.89	100.0%
Health Inspector	0.00	0.00	0.00	0.00	0.00	0.0%
Assistant Health Inspector	0.00	0.00	0.00	0.00	0.00	0.0%
Public Health Nurse	3,533.00	0.00	0.00	0.00	0.00	0.0%
Health Assistant	0.00	0.00	0.00	0.00	0.00	0.0%
Town Physician	0.00	0.00	0.00	0.00	0.00	0.0%
ADA Coordinator	500.00	500.00	500.00	500.00	0.00	0.0%
General Expenses	7,725.31	21,827.80	33,650.00	10,622.04	23,027.96	31.6%
FY20 Encumbrance - Public Health	4,000.00	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbrances - Purch Svc & Human Res	0.00	30,425.00	0.00	0.00	0.00	0.0%
FY22 Encumbrances - Human Res	0.00	0.00	4,352.25	4,352.25	0.00	100.0%
Capital Outlay-Copier	0.00	0.00	2,000.00	460.00	1,540.00	23.0%
Finance Committee						
General Expenses	20,160.00	9,960.00	10,160.00	10,160.00	0.00	100.0%
Town Accountant						
Salary	180,288.40	159,132.69	176,032.00	175,342.43	689.57	99.6%
General Expenses	1,496.63	3,010.02	9,417.00	2,634.05	6,782.95	28.0%
FY20 Encumbrance	3,500.00	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbrance	0.00	0.00	2,675.00	2,675.00	0.00	100.0%
Assessor						
Salaries/Wages	84,761.50	84,693.59	86,408.00	86,405.53	2.47	100.0%
Part Time Wages	4,310.00	8,412.75	22,815.00	12,722.55	10,092.45	55.8%
General Expenses	49,447.14	72,902.00	65,200.00	62,869.17	2,330.83	96.4%
FY20 Encumbrance	2,550.00	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbrance - Purch Svcs	0.00	12,019.71	0.00	0.00	0.00	0.0%
Treasurer/Collector						
Salaries/Wages	125,831.78	129,284.79	136,097.00	135,648.45	448.55	99.7%
General Expenses	32,225.16	53,153.85	60,573.00	36,862.52	23,710.48	60.9%
FY20 Encumbrance	4,300.00	0.00	0.00	0.00	0.00	0.0%
Capital-Copier	1,397.22	1,203.45	1,400.00	1,400.00	0.00	100.0%
Town Counsel						
Services	70,000.00	55,000.00	75,000.00	75,000.00	0.00	100.0%
Town Hall						
Salaries/Wages	30,428.68	30,656.60	32,471.00	32,176.89	294.11	99.1%
General Expenses	44,161.58	51,069.08	51,000.00	47,896.96	3,103.04	93.9%
Capital	9,170.67	3,013.65	90,000.00	38,924.80	51,075.20	43.2%
Information Technology						
General Expenses	171,421.73	136,696.03	202,000.00	194,601.64	7,398.36	96.3%
FY20 Encumbrance	9,500.00	0.00	0.00	0.00	0.00	0.0%
Town Clerk						
Salaries/Wages	69,031.75	70,335.40	72,194.00	70,919.85	1,274.15	98.2%
General Expenses	7,233.00	15,763.36	15,800.00	10,930.40	4,869.60	69.2%
Capital	1,278.00	969.15	1,400.00	1,400.00	0.00	100.0%
FY20 Encumbrance	135.00	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbrance	0.00	875.00	0.00	0.00	0.00	0.0%
Election/Registration						
Salaries/Wages	5,187.58	4,891.81	8,160.00	6,284.65	1,875.35	77.0%
FY20 Encumbrance-Salaries	76.50	0.00	0.00	0.00	0.00	0.0%

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
General Expenses	6,189.27	4,366.91	11,200.00	11,182.39	17.61	99.8%
FY22 Encumbrance-Expense	0.00	0.00	6,033.09	6,033.09	0.00	100.0%
Conservation Commission						
General Expenses	513.00	1,113.00	1,260.00	1,226.99	33.01	97.4%
Planning Board						
Purchase of Services	1,803.64	2,650.00	2,650.00	330.50	2,319.50	12.5%
Zoning/Board of Appeals						
General Expenses	2,899.13	161.72	2,900.00	926.86	1,973.14	32.0%
Total General Government	**1,367,714.78**	**1,416,045.32**	**1,694,587.84**	**1,473,742.61**	**220,845.23**	**87.0%**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Public Safety						
Police Department						
Administrative Salaries/Wages	175,398.53	176,848.36	180,046.00	180,794.39	(748.39)	100.4%
Police Salaries/Wages	1,172,464.52	1,181,679.86	1,244,295.00	1,224,696.14	19,598.86	98.4%
General Expenses	145,688.39	149,271.79	179,912.00	179,155.74	756.26	99.6%
FY21 Encumbrance-Expenses	0.00	285.00	0.00	0.00	0.00	0.0%
Capital Outlay	60,750.00	86,875.00	85,000.00	81,436.23	3,563.77	95.8%
Total Police Department	**1,554,301.44**	**1,594,960.01**	**1,689,253.00**	**1,666,082.50**	**23,170.50**	**98.6%**
Fire Department						
Fire Salaries/Wages	876,311.65	958,358.66	1,060,114.82	1,060,114.82	0.00	100.0%
FY21 Encumbrance-Salaries	0.00	34,220.66	0.00	0.00	0.00	0.0%
General Expenses	148,993.57	160,925.31	175,484.18	140,302.39	35,181.79	80.0%
FY20 Encumbrance-Expenses	1,781.12	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbrance-Expenses	0.00	11,752.93	0.00	0.00	0.00	0.0%
FY22 Encumbrance-Expenses	0.00	0.00	16,374.69	16,374.69	0.00	100.0%
Capital Outlay	29,773.37	25,000.00	75,000.00	51,684.00	23,316.00	68.9%
Total Fire Department	**1,056,859.71**	**1,190,257.56**	**1,326,973.69**	**1,268,475.90**	**58,497.79**	**95.6%**
Total Police & Fire	*2,611,161.15*	*2,785,217.57*	*3,016,226.69*	*2,934,558.40*	*81,668.29*	**97.3%**
Health Inspector						
Salary	10,867.00	0.00	0.00	0.00	0.00	0.0%
Inspectional Services						
Salary	17,703.11	18,756.96	45,358.15	45,358.15	0.00	100.0%
Building Inspection						
Salary	11,520.00	11,751.00	11,986.00	11,986.00	0.00	100.0%
Assistant	5,622.00	5,735.00	5,849.00	5,849.00	0.00	100.0%
Training	0.00	80.00	959.85	140.00	819.85	14.6%
General Expenses	6,031.39	6,770.32	7,450.00	7,066.93	383.07	94.9%
Plumbing/Gas Inspection						
Salary	4,244.00	4,329.00	4,416.00	4,416.00	0.00	100.0%
Assistant	2,191.00	2,235.00	2,279.00	2,279.00	0.00	100.0%
Training	160.00	490.00	500.00	500.00	0.00	100.0%
General Expenses	452.60	300.00	950.00	525.00	425.00	55.3%
Wiring Inspection						
Salary	4,244.00	4,329.00	4,416.00	4,416.00	0.00	100.0%
Assistant	2,191.00	2,235.00	2,279.00	2,279.00	0.00	100.0%
Training	80.00	0.00	500.00	160.00	340.00	32.0%
General Expenses	867.60	801.85	950.00	950.00	0.00	100.0%
Emergency Management						
Salary	6,637.00	10,132.00	14,497.00	10,510.00	3,987.00	72.5%
General Expenses	3,936.65	3,629.16	4,500.00	2,746.38	1,753.62	61.0%
Capital	0.00	0.00	40,000.00	39,766.41	233.59	99.4%
Animal Control						
Salaries/Wages	9,983.00	10,183.00	10,386.00	10,385.88	0.12	100.0%
Purchase of Services	739.87	889.64	1,166.87	1,010.89	155.98	86.6%
Gas/Vehicle Maintenance	536.12	848.29	1,375.02	634.66	740.36	46.2%
General Expenses	947.50	630.00	1,461.11	1,461.11	0.00	100.0%
Parking Clerk						
General Expenses	13,184.03	20,987.94	21,735.00	13,448.50	8,286.50	61.9%
Harbormaster						
Salary	1,454.00	1,484.00	1,514.00	1,514.00	0.00	100.0%
Assistant	1,869.00	1,900.00	1,945.00	1,945.00	0.00	100.0%
General Expenses	6,375.25	7,028.42	8,909.00	6,605.05	2,303.95	74.1%
FY20 Encumbrance	12.48	0.00	0.00	0.00	0.00	0.0%
Wharfinger						
Salary	1,454.00	1,484.00	1,514.00	1,514.00	0.00	100.0%
Assistant	486.99	450.00	508.00	505.98	2.02	99.6%
General Expenses	251.40	1,509.05	2,104.00	0.00	2,104.00	0.0%
Capital	1,014.80	8,000.00	13,200.00	9,500.00	3,700.00	72.0%
Ocean Rescue						
Training Wages	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Services	0.00	0.00	0.00	0.00	0.00	0.0%
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Total Other Public Safety.	*115,055.79*	*126,968.63*	*212,708.00*	*187,472.94*	*25,235.06*	88.1%
Total Public Safety	**2,726,216.94**	**2,912,186.20**	**3,228,934.69**	**3,122,031.34**	**106,903.35**	**96.7%**

FY23 Expenditure Report
June 2023

		FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Education System							
School Department							
Tuition - SPED		293,020.27	314,675.66	462,488.00	458,438.50	4,049.50	99.1%
Tuition - Swampscott		1,507,633.00	1,567,938.33	1,607,136.00	1,607,137.00	(1.00)	100.0%
Johnson School Budget		1,678,292.41	1,639,228.20	1,855,383.00	1,701,980.69	153,402.31	91.7%
FY20 Encumbr-School		49,028.66	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbr-School		0.00	108,168.33	0.00	0.00	0.00	0.0%
FY22 Encumbr-School		0.00	0.00	37,000.00	37,000.00	0.00	100.0%
	School Appropriation	*3,527,974.34*	*3,630,010.52*	*3,962,007.00*	*3,804,556.19*	*157,450.81*	*96.0%*
Transportation/SPED		29,117.05	82,027.70	67,726.00	67,726.00	0.00	100.0%
Transportation/Regular		144,587.70	156,975.00	171,696.00	171,090.00	606.00	99.6%
	Total Transportation	*173,704.75*	*239,002.70*	*239,422.00*	*238,816.00*	*606.00*	99.7%
School - Debt Service		365,600.00	353,600.00	341,600.00	341,600.00	0.00	100.0%
Assessments:							
Essex NS Agriculture Tech		185,150.00	184,523.00	193,139.00	189,009.00	4,130.00	97.9%
Total Education System		**4,252,429.09**	**4,407,136.22**	**4,736,168.00**	**4,573,981.19**	**162,186.81**	**96.6%**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	7,026.00	7,378.48	7,730.00	7,729.79	0.21	100.0%
General Expenses	22,955.31	15,730.53	24,149.83	19,859.99	4,289.84	82.2%
Capital Outlay	11,566.33	12,500.00	12,750.00	5,235.61	7,514.39	41.1%
Subtotal DPW Administration	*41,547.64*	*35,609.01*	*44,629.83*	*32,825.39*	*11,804.44*	*73.6%*
Highways/Streets						
Salaries/Wages	111,090.64	113,012.94	120,751.52	120,695.79	55.73	100.0%
General Expenses	127,544.42	165,873.88	177,810.17	176,043.29	1,766.88	99.0%
FY21 Encumbrances	0.00	746.20	0.00	0.00	0.00	0.0%
Capital Outlay	21,945.04	24,000.00	57,000.00	56,377.59	622.41	98.9%
Subtotal Highways/Streets	*260,580.10*	*303,633.02*	*355,561.69*	*353,116.67*	*2,445.02*	99.3%
Snow & Ice						
Snow & Ice	183,486.91	179,182.49	121,461.60	121,461.60	0.00	100.0%
Beaches & Parks						
Salaries/Wages	56,333.78	64,236.98	67,922.48	65,409.83	2,512.65	96.3%
General Expenses	17,682.66	44,178.72	23,146.00	22,257.43	888.57	96.2%
FY21 Encumbrance	0.00	960.00	0.00	0.00	0.00	0.0%
FY22 Encumbrance	0.00	0.00	10,607.00	10,607.00	0.00	100.0%
Capital Outlay	0.00	0.00	62,000.00	62,000.00	0.00	0.0%
Subtotal Beaches & Parks	*74,016.44*	*109,375.70*	*163,675.48*	*160,274.26*	*3,401.22*	**97.9%**
Cemetery						
Salaries/Wages	33,211.00	37,450.77	35,808.00	35,696.97	111.03	99.7%
General Expenses	9,632.30	8,877.20	10,150.00	6,225.34	3,924.66	61.3%
Capital Outlay	0.00	1,000.00	50,000.00	18,407.08	31,592.92	36.8%
Subtotal Cemetery	*42,843.30*	*47,327.97*	*95,958.00*	*60,329.39*	*35,628.61*	**62.9%**
Overhead Operations						
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.0%
Public Works - Debt Service	744.74	3,293.34	3,084.75	3,084.75	0.00	100.0%
FY20 - Debt Service Encumbered	7,420.00	0.00	0.00	0.00	0.00	0.0%
Subtotal DPW Overhead	*8,164.74*	*3,293.34*	*3,084.75*	*3,084.75*	*0.00*	**100.0%**
Total Public Works Department	**610,639.13**	**678,421.53**	**784,371.35**	**731,092.06**	**53,279.29**	**93.2%**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Culture/Recreation						
Council on Aging						
Salaries/Wages	24,856.51	29,370.14	48,740.99	44,449.79	4,291.20	91.2%
FY21 Encumbrances - Salaries	0.00	5,823.43	0.00	0.00	0.00	0.0%
General Expenses	19,047.82	20,743.20	18,063.01	18,063.01	0.00	100.0%
Veteran's Agent						
Salaries/Wages	8,240.00	8,405.00	8,574.00	8,574.00	0.00	100.0%
General Expenses	23,611.82	11,737.00	33,000.00	23,119.70	9,880.30	70.1%
FY20 Encumbrance	25.60	0.00	0.00	0.00	0.00	0.0%
Library						
Salaries/Wages	133,059.16	170,070.55	187,287.00	185,867.12	1,419.88	99.2%
Gen Expense	64,269.19	73,115.23	69,370.00	68,163.95	1,206.05	98.3%
FY22 Encumbrances - Expenses	0.00	0.00	17.96	17.96	0.00	100.0%
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.0%
Recreation-General						
General Expenses	0.00	0.00	3,215.00	0.00	3,215.00	0.0%
Recreation-Sailing						
General Expenses	5,000.00	5,650.00	5,950.00	5,950.00	0.00	100.0%
Recreation-Tennis						
General Expenses	720.00	2,880.00	2,937.00	2,937.00	0.00	100.0%
Memorial Day Committee						
General Expenses	240.00	7,497.56	7,500.00	4,612.23	2,887.77	61.5%
Fourth of July Committee						
General Expenses	0.00	952.01	2,300.00	757.03	1,542.97	32.9%
Beautification Committee						
General Expenses	1,564.45	1,990.70	2,150.00	2,025.70	124.30	94.2%
Personnel Committee						
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Military Houses						
General Expenses	60,750.84	59,544.54	38,000.00	34,356.58	3,643.42	90.4%
Total Culture/Recreation	**341,385.39**	**397,779.36**	**427,104.96**	**398,894.07**	**28,210.89**	**93.4%**
General Debt Service						
Actual Debt Service	75,523.42	41,255.66	91,383.25	75,442.85	15,940.40	0.0%
FY20 - Debt Service Encumbered	25,135.50	0.00	0.00	0.00	0.00	0.0%
FY22 - Debt Service Encumbered	0.00	0.00	0.00	0.00	0.00	0.0%
Total Debt Service	**100,658.92**	**41,255.66**	**91,383.25**	**75,442.85**	**15,940.40**	**0.0%**
Total Operation Cost	**9,399,044.25**	**9,852,824.29**	**10,962,550.09**	**10,375,184.12**	**587,365.97**	**94.6%**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Intergovernmental						
Cherry Sheet						
State Assessments	110,292.00	123,747.00	110,806.00	102,577.00	8,229.00	92.6%
Charter School Assessments	129,772.00	152,947.00	174,820.00	220,838.00	(46,018.00)	126.3%
School Choice Assessment	12,241.00	13,303.00	12,363.00	0.00	12,363.00	0.0%
Total Intergovernmental	*252,305.00*	*289,997.00*	*297,989.00*	*323,415.00*	*(25,426.00)*	108.5%
Other Expenses						
Unemployment Compensation	0.00	0.00	81,632.01	81,632.01	0.00	0.0%
Life Insurance	1,345.90	1,206.15	1,500.00	1,292.54	207.46	86.2%
Health Insurance	825,873.14	816,403.97	975,000.00	940,799.22	34,200.78	96.5%
Medicare Taxes	84,513.43	85,769.63	93,741.34	93,741.34	0.00	100.0%
Essex County Retirement	886,992.00	885,708.00	969,189.00	969,189.00	0.00	100.0%
Retirement Account	50,000.00	50,000.00	2,441.65	0.00	2,441.65	0.0%
Insurance Committee Expenses	232,442.00	255,001.00	296,136.40	247,893.00	48,243.40	83.7%
FY20 Encumbrance	7,988.00	0.00	0.00	0.00	0.00	0.0%
FY21 Encumbrance	0.00	8,617.00	0.00	0.00	0.00	0.0%
Total Miscellaneous	*2,089,154.47*	*2,102,705.75*	*2,419,640.40*	*2,334,547.11*	*85,093.29*	96.5%
Total Before RF & Articles	**11,740,503.72**	**12,245,527.04**	**13,680,179.49**	**13,033,146.23**	**647,033.26**	**95.3%**
Reserve Funds						
Base Appropriation *	0.00	0.00	180,000.00	0.00	180,000.00	0.0%
Total Reserve Fund	*0.00*	*0.00*	*180,000.00*	*0.00*	*180,000.00*	0.0%
**see detail spreadsheet*						
Total General Funds	**11,740,503.72**	**12,245,527.04**	**13,860,179.49**	**13,033,146.23**	**827,033.26**	**94.0%**
Interfund Transfers-Out						
Transfer to Stabilization Fund	100,000.00	125,000.00	250,000.00	250,000.00	0.00	100.0%
Transfer to Fire Dispatch Capital	2,500.00	0.00	5,000.00	5,000.00	0.00	100.0%
Transfer to W/S Enterprise Fund Debt Shift	811,264.00	793,807.00	834,589.00	834,589.00	0.00	100.0%
Transfer to Wharf Insurance Special Revenue Fund	25,000.00	25,000.00	0.00	0.00	0.00	0.0%
OPEB Stabilization Fund	25,000.00	25,000.00	25,000.00	25,000.00	0.00	100.0%
Transfer to FEMA	0.00	0.00	40,000.00	40,000.00	0.00	0.0%
Transfer to Paving project	0.00	100,000.00	100,000.00	100,000.00	0.00	100.0%
Transfer to Public Safety Building Study	0.00	0.00	125,000.00	125,000.00	0.00	100.0%
Debt Paydown-Fire Temp Structure	0.00	0.00	50,000.00	50,000.00	0.00	100.0%
Debt Paydown-Fire Truck	0.00	0.00	38,600.00	38,600.00	0.00	100.0%
Debt Paydown-Police HVAC	0.00	0.00	14,500.00	14,500.00	0.00	100.0%
Debt Paydown-Police Radios	0.00	0.00	100,000.00	100,000.00	0.00	100.0%
Debt Paydown-Drainage	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Cemetery Equipment	0.00	0.00	20,000.00	20,000.00	0.00	100.0%
Debt Paydown-Paving	10,000.00	190,000.00	212,000.00	212,000.00	0.00	100.0%
Debt Paydown-Dump Trucks	0.00	20,000.00	43,834.00	43,834.00	0.00	100.0%
Debt Paydown-DPW Trucks	0.00	0.00	33,000.00	33,000.00	0.00	100.0%
Debt Paydown-Fire Vehicle Match	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-40 Steps Revetment	0.00	0.00	15,000.00	15,000.00	0.00	100.0%
Debt Paydown-School Security Door	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Police Vehicle	4,100.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Ambulance	0.00	20,000.00	36,000.00	36,000.00	0.00	100.0%
Debt Paydown-LED Green Communities	0.00	70,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-Fire Radio Upgrade	0.00	8,500.00	0.00	0.00	0.00	0.0%
Total Transfers-Out	*977,864.00*	*1,377,307.00*	*1,942,523.00*	*1,942,523.00*	*0.00*	100.0%
TOTAL APPROPRIATIONS	**12,718,367.72**	**13,622,834.04**	**15,802,702.49**	**14,975,669.23**	**827,033.26**	**94.8%**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
FY23 Revenue Budget Variance:						
FY23 Revenue Budget		**14,003,319.10**				
FY22 Encumbrances**	279,817.49					
FY23 Use of Free Cash***	1,492,526.90					
FY23 Overlay Surplus****	63,000.00					
Diff bet FY23 budget vs. final cherry sheet numbers	(35,961.00)					
Total Other Sources Used		**1,799,383.39**				
Total Appropriation Budget		**15,802,702.49**				
** **Encumbrances:**						
Library-Purchased Services	$17.96					
Selectmen-Accounting	$4,825.00					
Selectmen-Legal	$448.50					
Accounting-Purchased Services	$2,675.00					
Fire-Purchased Services	$888.41					
Fire-Building Repair & Maint	$15,486.28					
B&P-Beach Testing	$200.00					
B&P-General Supplies	$10,407.00					
TA-Human Resources	$4,352.25					
School-Ed Supplies	$10,319.62					
School-Custodial Supplies	$22,397.19					
School-Gas	$4,283.19					
E&R-Purchased Services	$4,383.81					
E&R-Prof & Technical	$1,200.00					
E&R-Postage	$177.15					
E&R- General Supplies	$272.13					
Debt	$197,484.00					
Total FY22 Encumbrances		**279,817.49**				
*** **Free Cash Usage for FY23 Budget:**						
Town Hall-Capital	$90,000.00					
Police-Capital	$85,000.00					
Fire-Capital	$75,000.00					
EMD-Capital	$40,000.00					
Wharf-Capital	$13,200.00					
DPW Administrative - Capital	$12,750.00					
B&P-Capital	$62,000.00					
Highway & Streets-Capital	$57,000.00					
Cemetery-Capital	$50,000.00					
Debt Payments-Omnibus	$507,576.90					
OPEB-Stabilization Fund	$25,000.00					
Stabilization Fund	$250,000.00					
Paving	$100,000.00					
Public Safety Building Study	$125,000.00					
Total Free Cash Usage for FY22 budget		**1,492,526.90**				
****FY23 Use of Overlay Surplus:**						
Debt Payments-Omnibus	63,000.00					
		63,000.00				

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Water/Sewer Enterprise						
Beginning FY07						
FY 2023 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	204,678.57	209,630.90	230,803.00	217,858.24	12,944.76	94.4%
General Expenses	190,493.75	229,209.13	191,264.11	173,775.53	17,488.58	90.9%
Lynn Water & Sewer	288,068.36	225,673.56	350,000.00	251,396.06	98,603.94	71.8%
FY20 Encumbrance - Contract Operations	3,200.00	0.00	0.00	0.00	0.00	0.0%
Capital Outlay	0.00	0.00	53,195.35	53,195.35	0.00	0.0%
Sewer - Debt Service	0.00	92,940.00	412,818.00	91,664.93	321,153.07	22.2%
FY20 Encumbered Sewer - Debt Service	151,103.52	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbered Sewer - Services	0.00	0.00	1,800.00	1,800.00	0.00	0.0%
Subtotal Sewer	*837,544.20*	*757,453.59*	*1,239,880.46*	*789,690.11*	*450,190.35*	**63.7%**
Water Division						
Salaries/Wages	186,853.29	196,315.96	206,440.00	205,260.95	1,179.05	99.4%
General Expenses	87,733.87	271,730.55	102,310.89	102,292.11	18.78	100.0%
MWRA Assessment	514,383.00	533,340.00	578,355.00	578,355.00	0.00	100.0%
Capital Outlay	0.00	17,185.75	26,804.65	26,104.99	699.66	97.4%
Water - Debt Service	110,519.35	151,041.00	121,816.00	76,038.41	45,777.59	62.4%
FY20 Encumbered Water - Debt Service	55,298.75	0.00	0.00	0.00	0.00	0.0%
Subtotal Water	*954,788.26*	*1,169,613.26*	*1,035,726.54*	*988,051.46*	*47,675.08*	**95.4%**
Transfers-Out General Fund	267,860.00	230,379.00	234,987.00	234,987.00	0.00	100.0%
Transfers-Out Capital Projects	230,000.00	667,000.00	1,254,955.00	1,254,955.00	0.00	100.0%
Subtotal Transfers-Out	*497,860.00*	*897,379.00*	*1,489,942.00*	*1,489,942.00*	*0.00*	**100.0%**
Reserves	0.00	0.00	40,350.00	0.00	40,350.00	0.0%
Subtotal Reserves	*0.00*	*0.00*	*40,350.00*	*0.00*	*40,350.00*	**0.0%**
Totals W/S Enterprise Fund	**2,290,192.46**	**2,824,445.85**	**3,805,899.00**	**3,267,683.57**	**538,215.43**	**85.9%**

Indirect	
Health Insurance	66,534.00
FICA	7,472.00
Pensions	64,017.00
Workers' Comp Ins.	8,375.00
Property Insurance	35,726.00
Accounting/Collecting Dept	19,323.00
Audit	4,745.00
Clerical	28,795.00
Subtotal	**234,987.00**

FY23 W/S Revenue Budget Variance:		
FY23 W/S Revenue Budget		**2,799,099.00**
FY22 Encumbrance	311,800.00	
FY23 Use of Available Funds*****	695,000.00	
Total W/S Appropriation Budget		**3,805,899.00**

*****FY23 Use of Available Funds:**	
Water/Sewer Dump and Loader	260,000.00
Water/Sewer Paving	30,000.00
Water/Sewer Debt Payments	325,000.00
Water/Sewer Capital	80,000.00
Total FY23 Use of Available Funds	**695,000.00**

FY23 Expenditure Report
June 2023

	FY21 Actual Expenditure	FY22 Actual Expenditure	FY23 Budget Adjusted	FY23 Actual Expenditure	FY23 Remaining Balance	% Spent
Rubbish Enterprise						
Beginning FY13						
FY2023 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	51,524.58	62,432.70	63,266.00	37,215.46	26,050.54	58.8%
General Expenses	49,884.85	91,684.68	62,650.00	43,492.56	19,157.44	69.4%
Household Collection	402,683.17	393,883.72	463,000.00	456,944.19	6,055.81	98.7%
Rubbish - Debt Service	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Compost Site Transfer-Out	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer-Out Compost Site and Recycle Carts	0.00	125,000.00	60,000.00	60,000.00	0.00	100.0%
Subtotal Rubbish	**504,092.60**	**673,001.10**	**648,916.00**	**597,652.21**	**51,263.79**	**92.1%**
FY23 Rubbish Revenue Budget Variance:						
FY23 Rubbish Revenue Budget		**588,916.00**				
FY23 Use of Available Funds	60,000.00					
Encumbrance	0.00					
Total Rubbish Appropriation Budget		**648,916.00**				

FY23 Revenue Report
June 2023

Town of Nahant

	2021 Actual REVENUES	2022 Actual REVENUES	2023 Budgeted REVENUES	2023 Actual REVENUES	2023 Remaining Budget	%
Personal Property Taxes	248,178.94	293,416.44	346,506.00	285,264.55	61,241.45	82.3%
Personal Property Tax Refund	0.00	0.00	0.00	0.00	0.00	0.0%
Net Personal Property Taxes	**248,178.94**	**293,416.44**	**346,506.00**	**285,264.55**	**61,241.45**	**82.3%**
Real Estate Taxes	10,632,108.45	10,721,025.45	11,024,720.88	11,288,045.04	(263,324.16)	102.4%
Real Estate Tax Refund	(60,938.95)	(67,463.44)	0.00	(70,807.82)	70,807.82	-100.0%
Net Real Estate Taxes	**10,571,169.50**	**10,653,562.01**	**11,024,720.88**	**11,217,237.22**	**(192,516.34)**	**101.7%**
Tax Title Collected	119,875.98	16,107.71	0.00	196,585.25	(196,585.25)	100.0%
Tax Foreclosure	0.00	0.00	0.00	0.00	0.00	0.0%
R/E Deferrals	0.00	0.00	0.00	0.00	0.00	0.0%
Total Tax Revenues	**10,939,224.42**	**10,963,086.16**	**11,371,226.88**	**11,699,087.02**	**(327,860.14)**	**102.9%**
Motor Vehicle Excises	585,348.46	572,998.64	508,000.22	610,653.62	(102,653.40)	120.2%
Motor Vehicle Excise Refund	(11,066.56)	(9,737.96)	0.00	(8,931.61)	8,931.61	-100.0%
Net Motor Vehicle Excise	**574,281.90**	**563,260.68**	**508,000.22**	**601,722.01**	**(93,721.79)**	**118.4%**
Boat Excise Taxes	2,707.25	7,456.75	5,050.00	7,344.48	(2,294.48)	145.4%
Boat Excise Refund	(698.85)	(23.36)	0.00	(494.41)	494.41	-100.0%
Net Boat Excise	**2,008.40**	**7,433.39**	**5,050.00**	**6,850.07**	**(1,800.07)**	**135.6%**
Meals Tax	34,703.37	64,362.99	55,000.00	74,565.92	(19,565.92)	**135.6%**
Short Term Rental Tax	0.00	74,860.90	60,000.00	100,770.42	(40,770.42)	**100.0%**
Total Excise Tax Revenues	**610,993.67**	**709,917.96**	**628,050.22**	**783,908.42**	**(155,858.20)**	**124.8%**
Interest on Taxes/Excises	90,553.07	25,716.99	24,300.00	163,977.07	(139,677.07)	674.8%
Penalty - Demand Payments	4,340.28	3,474.92	4,700.00	4,054.00	646.00	86.3%
Payment In Lieu of Taxes	1,556.50	0.00	0.00	12,560.10	(12,560.10)	100.0%
Total Interest & Penalties	**96,449.85**	**29,191.91**	**29,000.00**	**180,591.17**	**(151,591.17)**	**622.7%**
Other Charges For Services *	5,088.41	12,950.51	15,000.00	40,070.15	(25,070.15)	267.1%
Total User Charges	**5,088.41**	**12,950.51**	**15,000.00**	**40,070.15**	**(25,070.15)**	**267.1%**
Fees **	36,492.00	33,184.09	33,000.00	32,993.07	6.93	100.0%
Cemetery Fees	4,250.00	5,100.00	4,293.00	7,650.00	(3,357.00)	178.2%
Ambulance Fees	179,419.88	179,541.90	169,000.00	212,763.75	(43,763.75)	125.9%
Rentals	444,583.91	393,909.15	200,000.00	275,075.67	(75,075.67)	137.5%
Total Fees & Rentals	**664,745.79**	**611,735.14**	**406,293.00**	**528,482.49**	**(122,189.49)**	**130.1%**
Alcoholic Beverage Licenses	7,150.00	9,850.00	9,000.00	8,750.00	250.00	97.2%
Other Licenses ***	12,710.00	15,027.00	14,700.00	15,180.00	(480.00)	103.3%
Permits****	185,872.10	132,855.44	122,900.00	146,837.00	(23,937.00)	119.5%
Beach Stickers	12,252.50	11,705.00	12,400.00	11,351.00	1,049.00	91.5%
Total Licenses & Permits	**217,984.60**	**169,437.44**	**159,000.00**	**182,118.00**	**(23,118.00)**	**114.5%**
Extra Elections State Revenue	1,197.10	0.00	0.00	2,347.17	(2,347.17)	100.0%
State Reimbursement - Taxes	15,092.00	15,110.00	23,353.00	15,110.00	8,243.00	64.7%
State Education Dist/Reimb	523,513.00	552,703.00	546,523.00	518,690.00	27,833.00	94.9%

FY23 Revenue Report
June 2023

Town of Nahant

	2021 Actual REVENUES	2022 Actual REVENUES	2023 Budgeted REVENUES	2023 Actual REVENUES	2023 Remaining Budget	%
Charter School Reimbursement	42,217.00	47,568.00	105,719.00	123,723.00	(18,004.00)	117.0%
State General Dist/Reimb	416,648.00	423,318.00	460,217.00	483,238.00	(23,021.00)	105.0%
Total Intergvnmt Revenues	**998,667.10**	**1,038,699.00**	**1,135,812.00**	**1,143,108.17**	**(7,296.17)**	**100.6%**
CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	0.0%
Total CMS Retiree Subsidy	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.0%**
Fines & Forfeits*****	48,560.36	24,405.08	23,817.00	40,552.51	(16,735.51)	170.3%
Total Fines & Forfeits	**48,560.36**	**24,405.08**	**23,817.00**	**40,552.51**	**(16,735.51)**	**170.3%**
Sale of Inventory	3,300.00	4,837.00	0.00	5,345.00	(5,345.00)	100.0%
Total Sale of Inventory	**3,300.00**	**4,837.00**	**0.00**	**5,345.00**	**(5,345.00)**	**100.0%**
Earnings on Investments	2,512.59	133.62	133.00	6,812.35	(6,679.35)	5122.1%
Total Earnings on Investment	**2,512.59**	**133.62**	**133.00**	**6,812.35**	**(6,679.35)**	**5122.1%**
Other Miscellaneous Revenue	3,582.20	8,353.95	0.00	17,062.37	(17,062.37)	100.0%
Total Miscellaneous Revenue	**3,582.20**	**8,353.95**	**0.00**	**17,062.37**	**(17,062.37)**	**100.0%**
Interfund Transfer In Stabilization	0.00	0.00	0.00	0.00	0.00	0.0%
Interfund Transfer In Revolving Acct.	0.00	0.00	0.00	0.00	0.00	0.0%
Interfund Transfer In W/S Enterprise	267,860.00	230,379.00	234,987.00	234,987.00	0.00	100.0%
Total Interfund Transfer In	**267,860.00**	**230,379.00**	**234,987.00**	**234,987.00**	**0.00**	**100.0%**
TOTAL GENERAL FUNDS	**13,858,968.99**	**13,803,126.77**	**14,003,319.10**	**14,862,124.65**	**(858,805.55)**	**106.1%**

*Other Charges for Services=DPW Call-Outs, Other Charges for Services, Police Ins. Reports & FID Cards & BOA & Planning Board Fees.
**Fees=Collection Fees, Lien Certs, Boat Storage & Reg, RMV Fees & Misc Fees.
***Other Licenses=Dog Licenses & Misc Licenses.
****Permits=Building, Electrical, Plumbing, Fire, Conservation, Burial, Alarm & Occupancy Permits.
*****Fines & Forfeits=Parking, Court, Library, Dog Control & RMV Fines.

Water/Sewer Enterprise Fund Beginning FY07						
Water Usage Charges	1,053,998.47	952,855.72	1,007,901.00	1,067,647.22	(59,746.22)	105.9%
Sewer Usage Charges	990,287.46	1,011,804.73	956,009.00	905,007.03	51,001.97	94.7%
Water Meters	2,465.00	750.00	0.00	2,525.00	(2,525.00)	100.0%
Tax Title Liens Redeemed	19,768.04	640.50	0.00	10,166.19	(10,166.19)	100.0%
Utility Liens Redeemed	76,468.74	92,728.10	0.00	70,900.59	(70,900.59)	100.0%
Earnings on Investments	772.46	496.85	600.00	290.47	309.53	48.4%
Other Charges for Services	1,300.00	150.00	0.00	450.00	(450.00)	100.0%
Penalties and Interest	11,700.23	14,147.16	0.00	9,924.37	(9,924.37)	100.0%
Transfer In - Capital	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer In - Debt Shift	811,264.00	793,807.00	834,589.00	834,589.00	0.00	100.0%
Total Water/Sewer Enterprise Fund	**2,968,024.40**	**2,867,380.06**	**2,799,099.00**	**2,901,499.87**	**(102,400.87)**	**103.7%**
Rubbish Enterprise Fund Beginning FY13						
Rubbish Charges	494,221.33	517,464.87	588,716.00	562,534.18	26,181.82	95.6%
Tax Title Liens Redeemed	4,068.00	0.00	0.00	351.00	(351.00)	100.0%
Utility Liens Redeemed	8,874.77	20,371.18	0.00	7,971.19	(7,971.19)	100.0%
Earnings on Investments	249.20	128.21	200.00	69.78	130.22	34.9%
Other Charges for Services	1,840.00	3,811.30 #	0.00	1,550.00	(1,550.00)	100.0%
Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer In	0.00	0.00	0.00	0.00	0.00	0.0%
Total Rubbish Enterprise Fund	**509,253.30**	**541,775.56**	**588,916.00**	**572,476.15**	**16,439.85**	**97.2%**
TOTAL INCLUDING ENTERPRISE	**17,336,246.69**	**17,212,282.39**	**17,391,334.10**	**18,336,100.67**	**(944,766.57)**	**105.4%**

FY23 Revenue Details
June 2023

Type and Detail	2023 Budgeted Revenues	2023 Actual Revenues	2023 Remaining Budget	2023 Percentage Received
Other Charges for Services				
Other Charges for Services	$14,000.00	$33,549.99	($19,549.99)	239.6%
Police Insurance Reports/Misc	$0.00	$0.00	$0.00	0.0%
Flu Shot Reimbursements	$1,000.00	$6,520.16	($5,520.16)	652.0%
Planning Board/BOA Charges	$0.00	$0.00	$0.00	0.0%
ZBA Fees	$0.00	$0.00	$0.00	0.0%
Total Charges for Services	**$15,000.00**	**$40,070.15**	**($25,070.15)**	**267.1%**
Fees				
Tax Collection Fees	$100.00	$25.00	$75.00	25.0%
Lien Certificates	$3,000.00	$1,975.00	$1,025.00	65.8%
Boat Registration (Mooring Fees)	$10,500.00	$10,807.00	($307.00)	102.9%
Miscellaneous Fees	$2,600.00	$2,051.07	$548.93	78.9%
Reg of Motor Vehicle Fees	$4,600.00	$4,740.00	($140.00)	103.0%
Winter Waiver Applications	$2,200.00	$2,220.00	($20.00)	100.9%
Boat Storage	$10,000.00	$11,175.00	($1,175.00)	111.8%
Total Fees	**$33,000.00**	**$32,993.07**	**$6.93**	**100.0%**
Other Licenses				
Dog Licenses	$9,000.00	$9,370.00	($370.00)	104.1%
Miscellaneous Licenses	$5,700.00	$4,510.00	$1,190.00	79.1%
Farmer's Market License	$0.00	$1,300.00	($1,300.00)	100.0%
Total Other Licenses	**$14,700.00**	**$15,180.00**	**($480.00)**	**103.3%**
Permits				
Building Permits	$100,000.00	$125,748.00	($25,748.00)	125.7%
Electrical Permits	$8,050.00	$7,593.00	$457.00	94.3%
Plumbing Permits	$10,000.00	$9,126.00	$874.00	91.3%
Fire/Oil Permits	$2,500.00	$2,925.00	($425.00)	117.0%
Gun Permits	$800.00	$1,025.00	($225.00)	128.1%
Burial Permits	$200.00	$195.00	$5.00	97.5%
Smoking Permits	$150.00	$0.00	$150.00	100.0%
Alarm Permits	$1,200.00	$225.00	$975.00	18.8%
Total Permits	**$122,900.00**	**$146,837.00**	**($23,937.00)**	**119.5%**
Fines and Forfeits				
Parking Fines	$18,817.00	$30,110.00	($11,293.00)	160.0%
Parking Penalties	$2,000.00	$3,635.00	($1,635.00)	181.8%
Court Fines	$0.00	$100.00	($100.00)	100.0%
Library Fines	$0.00	$489.69	($489.69)	100.0%
Reg Motor Vehicles-Civil Fines	$3,000.00	$6,217.82	($3,217.82)	207.3%
Total Fines and Forfeits	**$23,817.00**	**$40,552.51**	**($16,735.51)**	**170.3%**
Rentals				
Golf Course	$60,000.00	$63,684.00	($3,684.00)	106.1%
Military Housing Rentals	$30,000.00	$85,218.38	($55,218.38)	284.1%
Other Rentals	$110,000.00	$123,473.29	($13,473.29)	112.2%
Dory Club	$0.00	$0.00	$0.00	0.0%
Preserv Trust Valley Road School	$0.00	$2,500.00	($2,500.00)	100.0%
Preserv Trust NLSS	$0.00	$100.00	($100.00)	100.0%
Women's Club	$0.00	$100.00	($100.00)	100.0%
Total Rentals	**$200,000.00**	**$275,075.67**	**($75,075.67)**	**137.5%**
Other Miscellaneous				
Miscellaneous Legal/Other	$0.00	$1,343.16	($1,343.16)	100.0%
Opioid Settlement	$0.00	$15,719.21	($15,719.21)	100.0%
Tax Title Legal	$0.00	$0.00	$0.00	0.0%
Total Misc. Revenue	**$0.00**	**$17,062.37**	**($17,062.37)**	**100.0%**

Reserve Fund Activity
Fiscal Year 2023

Reserve Fund Beginning Balance				**$250,000.00**
	Total Available			**$250,000.00**
	Reserve Fund Transfers			
FinCom Approval				
Date	**Account**	**Account Number**	**Amount**	
5/20/2023	**Snow & Ice - OT and Purchased Services**	**01-425-510-513001/ 01-425-520-520000**	**$70,000.00**	
	TOTAL			**$70,000.00**
	Reserve Fund Balance			**$180,000.00**

Massachusetts Department of Revenue, Division of Local Services
Bureau of Accounts ~ Automated Statement of Indebtedness

Enter year:

City/Town/District of : Nahant **FY 2023**

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2022	+ New Debt Issued	- Retirements	= Outstanding June 30, 2023	Interest Paid in FY 2023
Buildings				0.00	
Departmental Equipment				0.00	
School Buildings	1,190,000.00	0.00	300,000.00	890,000.00	41,600.00
School - All Other				0.00	
Sewer				0.00	
Solid Waste				0.00	
Other Inside				0.00	
SUB - TOTAL Inside	$1,190,000.00	$0.00	$300,000.00	$890,000.00	$41,600.00

Long Term Debt Outside the Debt Limit	Outstanding July 1, 2022	+ New Debt Issued	- Retirements	= Outstanding June 30, 2023	Interest Paid in FY 2023
Airport				0.00	
Gas/Electric Utility				0.00	
Hospital				0.00	
School Buildings				0.00	
Sewer	86,440.00	9,767,852.00	49,310.00	9,804,982.00	3,509.50
Solid Waste				0.00	
Water	400,950.30	775,450.00	75,110.00	1,101,290.30	0.00
Other Outside				0.00	
SUB - TOTAL Outside	$487,390.30	$10,543,302.00	$124,420.00	$10,906,272.30	$3,509.50
TOTAL Long Term Debt	$1,677,390.30	$10,543,302.00	$424,420.00	$11,796,272.30	$45,109.50

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: Ed Locke Date: 8/21/23

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: Alison Nieto Date: 8/21/23

Please complete all sections of this report and upload in Gateway no later than September 30, 2023.

Short Term Debt	Outstanding July 1, 2022	+ Issued	- Retired	= Outstanding June 30, 2023	Interest Paid in FY 2023
RANs - Revenue Anticipation	0.00	800,000.00	800,000.00	0.00	17,611.11
BANs - Bond Anticipation:					
Buildings	1,866,000.00	3,732,000.00	1,866,000.00	3,732,000.00	18,608.17
School Buildings					
Sewer	3,675,455.00	2,134,648.00	3,675,455.00	2,134,648.00	38,845.43
Water	93,100.00	63,100.00	93,100.00	63,100.00	928.41
Other BANs	2,443,334.00	3,203,300.00	2,443,334.00	3,203,300.00	50,093.81
SANs - State Grant Anticipation	0.00	0.00	0.00	0.00	
FANs - Federal Gr. Anticipation	583,000.00	533,000.00	583,000.00	533,000.00	17,441.42
Other Short Term Debt				0.00	
TOTAL Short Term Debt	$8,660,889.00	$10,466,048.00	$9,460,889.00	$9,666,048.00	$143,528.35
GRAND TOTAL All Debt	$10,338,279.30	$21,009,350.00	$9,885,309.00	$21,462,320.30	$188,637.85

Authorized and Unissued Debt

Purpose	Date of Vote	Article Number	Amount Authorized	- Issued - Retired - Rescined	= Unissued 6/30/2023
MWRA Water Renovations	4/30/2016	20	9,900.00	0.00	9,900.00
East Pt. Land Acquisition	05/15/21	21V	1,500,000.00	0.00	1,500,000.00
Climate Change Preparedness	05/21/22	29	500,000.00	0.00	500,000.00
MWRA Water Renovations	5/21/22&5/16/21	19&23	700,000.00	75,450.00	624,550.00
Drainage Improvements	05/21/22	30	550,000.00	250,000.00	300,000.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
SUB - TOTAL from additional sheet(s)					$0.00
TOTAL Authorized and Unissued Debt					$2,934,450.00

Authorized and Unissued Debt - Additional Sheet(s)

Purpose	Date of Vote	Article Number	Amount Authorized	- Issued - Retired - Rescined	= Unissued 6/30/2023
					0.00
					0.00
SUB -TOTAL Additional Sheet(s)					$0.00

BUREAU OF ACCOUNTS, STATEMENT OF INDEBTEDNESS <u>DETAIL</u>

Long Term Debt Inside the Debt Limit Report by Issuance	Outstanding July 1, 2022	+ New Debt Issued	- Retirements	= Outstanding June 30, 2023	Interest Paid in FY 2023
School Construction	1,190,000.00	0.00	300,000.00	890,000.00	41,600.00
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
TOTAL	1,190,000.00	0.00	300,000.00	890,000.00	41,600.00
				Must equal page 1 subtotal	

Long Term Debt Outside the Debt Limit Report by Issuance	Outstanding July 1, 2022	+ New Debt Issued	- Retirements	= Outstanding June 30, 2023	Interest Paid in FY 2023
Sewer Project 23-80	32,500.00	0.00	32,500.00	0.00	812.50
Sewer Program II 8-81	16,300.00	0.00	7,400.00	8,900.00	815.00
Sewer Program III 8-81	37,640.00	0.00	9,410.00	28,230.00	1,882.00
MWRA Assist #1	0.20	0.00	0.00	0.20	
MWRA Assist #2	0.10	0.00	0.00	0.10	
MWRA Assist #10	129,050.00	0.00	25,810.00	103,240.00	0.00
MWRA Assist #7	0.00	0.00		0.00	
MWRA Assist #8	0.00	0.00		0.00	
Water Meters 16/11	0.00	0.00		0.00	
MWRA Mains & Hydrants	17,500.00	0.00	17,500.00	0.00	0.00
MWRA Mains Howe Walton	254,400.00	0.00	31,800.00	222,600.00	0.00
MWRA Assist #11	0.00	775,450.00	0.00	775,450.00	0.00
Sewer Infrastructure	0.00	9,767,852.00	0.00	9,767,852.00	0.00
				0.00	
				0.00	
				0.00	
TOTAL	487,390.30	10,543,302.00	124,420.00	10,906,272.30	3,509.50
				Must equal page 1 subtotal	

Short Term Debt Report by Issuance	Outstanding July 1, 2022	+ Issued	- Retired	= Outstanding June 30, 2023	Interest Paid in FY 2023
Coast Guard Houses 10/13/09	1,866,000.00	3,732,000.00	1,866,000.00	3,732,000.00	18,608.17
Paving/Fire/Various	2,443,334.00	3,203,300.00	2,443,334.00	3,203,300.00	50,093.81
Sewer Emergency State &Lines	109,955.00	0.00	109,955.00	0.00	38,845.43
Storm Riley (FEMA)	583,000.00	533,000.00	583,000.00	533,000.00	17,441.42
Water	93,100.00	63,100.00	93,100.00	63,100.00	928.41
Sewer Lines	3,565,500.00	572,648.00	3,565,500.00	572,648.00	0.00
Sewer Infrastructure	0.00	1,562,000.00	0.00	1,562,000.00	0.00
RANs		800,000.00	800,000.00	0.00	17,611.11
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
TOTAL	8,660,889.00	10,466,048.00	9,460,889.00	9,666,048.00	143,528.35
				Must equal page 2 Total	

FY24 Expenditure Report
December 2023

APPROPRIATIONS

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
General Government						
Moderator						
General Expenses	0.00	0.00	60.00	0.00	60.00	0.0%
Selectmen						
Salaries/Wages	0.00	0.00	3.00	0.00	3.00	0.0%
General Expenses	178,111.36	120,503.29	144,400.00	2,930.73	141,469.27	2.0%
Town Warrant Report	5,832.00	5,830.00	5,000.00	0.00	5,000.00	0.0%
Professional Services	9,468.82	13,922.48	20,000.00	5,940.00	14,060.00	29.7%
FY22 Encumbrance Acctg and Legal	0.00	0.00	0.00	0.00	0.00	0.0%
FY23 Encumbrance Grant Match	0.00	5,273.50	2,100.00	2,100.00	0.00	100.0%
Public Health						
Health Inspector	12,000.00	12,240.00	12,546.00	6,273.00	6,273.00	50.0%
Public Health Nurse	5,974.00	23,988.04	55,000.00	12,100.00	42,900.00	22.0%
Health Doctor	0.00	0.00	500.00	0.00	500.00	0.0%
Health Assistant	0.00	0.00	20,000.00	0.00	20,000.00	0.0%
Purchase of Services	195.82	0.00	20,000.00	17.78	19,982.22	0.1%
Supplies	8,345.29	10,033.18	10,000.00	9,972.06	27.94	99.7%
Town Administrator						
Salaries/Wages	232,030.67	241,463.11	251,705.00	123,936.90	127,768.10	49.2%
Health Inspector	0.00	0.00	0.00	0.00	0.00	0.0%
Assistant Health Inspector	0.00	0.00	0.00	0.00	0.00	0.0%
Public Health Nurse	0.00	0.00	0.00	0.00	0.00	0.0%
Health Assistant	0.00	0.00	0.00	0.00	0.00	0.0%
Town Physician	0.00	0.00	0.00	0.00	0.00	0.0%
ADA Coordinator	500.00	500.00	500.00	250.00	250.00	50.0%
General Expenses	21,827.80	10,622.04	38,650.00	2,694.74	35,955.26	7.0%
FY21 Encumbrances - Purch Svc & Human Res	30,425.00	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbrances - Human Res	0.00	4,352.25	0.00	0.00	0.00	0.0%
FY23 Encumbrances - Human Res	0.00	0.00	18,000.00	0.00	18,000.00	0.0%
Capital Outlay-Copier	0.00	460.00	2,000.00	0.00	2,000.00	0.0%
Finance Committee						
General Expenses	9,960.00	10,160.00	10,175.00	5,694.94	4,480.06	56.0%
Town Accountant						
Salary	159,132.69	175,342.43	182,338.00	90,446.72	91,891.28	49.6%
General Expenses	3,010.02	2,634.05	9,717.00	743.08	8,973.92	7.6%
FY22 Encumbrance	0.00	2,675.00	0.00	0.00	0.00	0.0%
Assessor						
Salaries/Wages	84,693.59	86,405.53	88,244.00	44,970.24	43,273.76	51.0%
Part Time Wages	8,412.75	12,722.55	23,272.00	6,640.48	16,631.52	28.5%
General Expenses	72,902.00	62,869.17	61,575.00	20,313.34	41,261.66	33.0%
FY21 Encumbrance - Purch Svcs	12,019.71	0.00	0.00	0.00	0.00	0.0%
Treasurer/Collector						
Salaries/Wages	129,284.79	135,648.45	134,924.00	48,715.50	86,208.50	36.1%
General Expenses	53,153.85	36,862.52	64,573.00	11,391.21	53,181.79	17.6%
Capital-Copier	1,203.45	1,400.00	1,400.00	652.54	747.46	46.6%
Town Counsel						
Services	55,000.00	75,000.00	75,000.00	55,116.43	19,883.57	73.5%
Town Hall						
Salaries/Wages	30,656.60	32,176.89	33,254.00	11,758.79	21,495.21	35.4%
General Expenses	51,069.08	47,896.96	59,410.00	30,716.21	28,693.79	51.7%
Capital	3,013.65	38,924.80	15,000.00	809.15	14,190.85	5.4%
FY23 Encumbrances - Capital	0.00	0.00	51,075.00	0.00	51,075.00	0.0%
Information Technology						
General Expenses	136,696.03	194,601.64	213,000.00	144,702.36	68,297.64	67.9%
Town Clerk						
Salaries/Wages	70,335.40	70,919.85	73,705.00	35,678.28	38,026.72	48.4%
General Expenses	15,763.36	10,930.40	15,800.00	2,949.73	12,850.27	18.7%
Capital	969.15	1,400.00	1,400.00	652.58	747.42	46.6%
FY21 Encumbrance	875.00	0.00	0.00	0.00	0.00	0.0%
FY23 Encumbrance	0.00	0.00	3,000.00	3,000.00	0.00	100.0%
Election/Registration						
Salaries/Wages	4,891.81	6,284.65	5,660.00	1,155.00	4,505.00	20.4%
General Expenses	4,366.91	11,182.39	11,400.00	696.39	10,703.61	6.1%
FY22 Encumbrance-Expense	0.00	6,033.09	0.00	0.00	0.00	0.0%
Conservation Commission						
General Expenses	1,113.00	1,226.99	1,260.00	533.00	727.00	42.3%

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Planning Board						
Purchase of Services	2,650.00	330.50	2,650.00	0.00	2,650.00	0.0%
Zoning/Board of Appeals						
General Expenses	161.72	926.86	2,900.00	75.99	2,824.01	2.6%
Total General Government	**1,416,045.32**	**1,473,742.61**	**1,741,196.00**	**683,627.17**	**1,057,568.83**	**39.3%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Public Safety						
Police Department						
Administrative Salaries/Wages	176,848.36	180,794.39	183,232.00	91,886.96	91,345.04	50.1%
Police Salaries/Wages	1,181,679.86	1,224,696.14	1,285,734.00	607,757.12	677,976.88	47.3%
General Expenses	149,271.79	179,155.74	200,104.00	107,171.84	92,932.16	53.6%
FY21 Encumbrance-Expenses	285.00	0.00	0.00	0.00	0.00	0.0%
Capital Outlay	86,875.00	81,436.23	80,000.00	48,743.30	31,256.70	60.9%
Total Police Department	**1,594,960.01**	**1,666,082.50**	**1,749,070.00**	**855,559.22**	**893,510.78**	**48.9%**
Fire Department						
Fire Salaries/Wages	958,358.66	1,060,114.82	1,090,163.00	574,392.18	515,770.82	52.7%
FY21 Encumbrance-Salaries	34,220.66	0.00	0.00	0.00	0.00	0.0%
General Expenses	160,925.31	140,302.39	202,137.00	36,926.56	165,210.44	18.3%
FY21 Encumbrance-Expenses	11,752.93	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbrance-Expenses	0.00	16,374.69	0.00	0.00	0.00	0.0%
FY23 Encumbrance-Expenses	0.00	0.00	28,231.00	28,231.00	0.00	100.0%
Capital Outlay	25,000.00	51,684.00	25,000.00	0.00	25,000.00	0.0%
FY23 Encumbrance-Capital	0.00	0.00	23,316.00	0.00	23,316.00	0.0%
Total Fire Department	**1,190,257.56**	**1,268,475.90**	**1,368,847.00**	**639,549.74**	**729,297.26**	**46.7%**
Total Police & Fire	*2,785,217.57*	*2,934,558.40*	*3,117,917.00*	*1,495,108.96*	*1,622,808.04*	**48.0%**
Inspectional Services						
Salary	18,756.96	45,358.15	56,492.00	23,156.90	33,335.10	41.0%
Building Inspection						
Salary	11,751.00	11,986.00	12,286.00	6,143.00	6,143.00	50.0%
Assistant	5,735.00	5,849.00	5,996.00	2,998.00	2,998.00	50.0%
Training	80.00	140.00	960.00	0.00	960.00	0.0%
General Expenses	6,770.32	7,066.93	7,700.00	6,132.53	1,567.47	79.6%
Plumbing/Gas Inspection						
Salary	4,329.00	4,416.00	4,527.00	2,263.50	2,263.50	50.0%
Assistant	2,235.00	2,279.00	2,336.00	1,168.00	1,168.00	50.0%
Training	490.00	500.00	500.00	240.00	260.00	48.0%
General Expenses	300.00	525.00	950.00	415.53	534.47	43.7%
Wiring Inspection						
Salary	4,329.00	4,416.00	4,527.00	2,263.50	2,263.50	50.0%
Assistant	2,235.00	2,279.00	2,336.00	1,168.00	1,168.00	50.0%
Training	0.00	160.00	500.00	0.00	500.00	0.0%
General Expenses	801.85	950.00	950.00	336.04	613.96	35.4%
Emergency Management						
Salary	10,132.00	10,510.00	17,600.00	8,730.00	8,870.00	49.6%
General Expenses	3,629.16	2,746.38	7,000.00	3,949.07	3,050.93	56.4%
Capital	0.00	39,766.41	15,000.00	4,865.15	10,134.85	32.4%
Animal Control						
Salaries/Wages	10,183.00	10,385.88	10,646.00	5,322.76	5,323.24	50.0%
Purchase of Services	889.64	1,010.89	1,785.00	243.09	1,541.91	13.6%
Gas/Vehicle Maintenance	848.29	634.66	1,575.00	180.25	1,394.75	11.4%
General Expenses	630.00	1,461.11	643.00	462.99	180.01	72.0%
Parking Clerk						
General Expenses	20,987.94	13,448.50	21,735.00	2,832.00	18,903.00	13.0%
Harbormaster						
Salary	1,484.00	1,514.00	1,552.00	776.00	776.00	50.0%
Assistant	1,900.00	1,945.00	1,994.00	972.00	1,022.00	48.7%
General Expenses	7,028.42	6,605.05	9,843.00	9,107.90	735.10	92.5%
Wharfinger						
Salary	1,484.00	1,514.00	1,552.00	776.00	776.00	50.0%
Assistant	450.00	505.98	521.00	284.50	236.50	54.6%
General Expenses	1,509.05	0.00	3,127.00	98.68	3,028.32	3.2%
Capital	8,000.00	9,500.00	0.00	0.00	0.00	0.0%
Ocean Rescue						
Training Wages	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Services	0.00	0.00	0.00	0.00	0.00	0.0%
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Total Other Public Safety.	*126,968.63*	*187,472.94*	*194,633.00*	*84,885.39*	*109,747.61*	43.6%
Total Public Safety	**2,912,186.20**	**3,122,031.34**	**3,312,550.00**	**1,579,994.35**	**1,732,555.65**	**47.7%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Education System						
School Department						
Tuition - SPED	314,675.66	458,438.50	487,234.00	293,574.89	193,659.11	60.3%
Tuition - Swampscott	1,567,938.33	1,607,137.00	1,647,315.00	556,145.67	1,091,169.33	33.8%
Johnson School Budget	1,639,228.20	1,701,980.69	1,937,912.00	840,572.24	1,097,339.76	43.4%
FY21 Encumbr-School	108,168.33	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbr-School	0.00	37,000.00	0.00	0.00	0.00	0.0%
School Appropriation	*3,630,010.52*	*3,804,556.19*	*4,072,461.00*	*1,690,292.80*	*2,382,168.20*	*41.5%*
Transportation/SPED	82,027.70	67,726.00	109,938.00	48,936.35	61,001.65	44.5%
Transportation/Regular	156,975.00	171,090.00	175,550.00	72,664.00	102,886.00	41.4%
Total Transportation	*239,002.70*	*238,816.00*	*285,488.00*	*121,600.35*	*163,887.65*	42.6%
School - Debt Service	353,600.00	341,600.00	329,600.00	317,800.00	11,800.00	96.4%
Assessments:						
Essex NS Agriculture Tech	184,523.00	189,009.00	194,226.00	134,862.75	59,363.25	69.4%
Total Education System	**4,407,136.22**	**4,573,981.19**	**4,881,775.00**	**2,264,555.90**	**2,617,219.10**	**46.4%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	7,378.48	7,729.79	7,875.00	3,937.70	3,937.30	50.0%
General Expenses	15,730.53	19,859.99	24,155.00	13,765.67	10,389.33	57.0%
Capital Outlay	12,500.00	5,235.61	12,750.00	1,575.00	11,175.00	12.4%
FY23 Encumbr-Capital Outlay	0.00	0.00	7,514.39	7,514.39	0.00	100.0%
Subtotal DPW Administration	*35,609.01*	*32,825.39*	*52,294.39*	*26,792.76*	*25,501.63*	*51.2%*
Highways/Streets						
Salaries/Wages	113,012.94	120,695.79	126,277.00	54,703.47	71,573.53	43.3%
General Expenses	165,873.88	176,043.29	187,798.00	63,140.30	124,657.70	33.6%
FY21 Encumbrances	746.20	0.00	0.00	0.00	0.00	0.0%
Capital Outlay	24,000.00	56,377.59	30,000.00	4,377.59	25,622.41	14.6%
FY23 Encumbr-Capital Outlay	0.00	0.00	622.41	622.41	0.00	100.0%
Subtotal Highways/Streets	*303,633.02*	*353,116.67*	*344,697.41*	*122,843.77*	*221,853.64*	35.6%
Snow & Ice						
Snow & Ice	179,182.49	121,461.60	30,000.00	13,729.38	16,270.62	45.8%
Beaches & Parks						
Salaries/Wages	64,236.98	65,409.83	69,789.00	38,420.66	31,368.34	55.1%
General Expenses	44,178.72	22,257.43	29,796.00	11,202.60	18,593.40	37.6%
FY21 Encumbrance	960.00	0.00	0.00	0.00	0.00	0.0%
FY22 Encumbrance	0.00	10,607.00	0.00	0.00	0.00	0.0%
FY23 Encumbrance	0.00	0.00	608.00	608.00	0.00	100.0%
Capital Outlay	0.00	62,000.00	30,000.00	9,000.00	21,000.00	0.0%
Subtotal Beaches & Parks	*109,375.70*	*160,274.26*	*130,193.00*	*59,231.26*	*70,961.74*	45.5%
Cemetery						
Salaries/Wages	37,450.77	35,696.97	44,800.00	22,253.52	22,546.48	49.7%
General Expenses	8,877.20	6,225.34	13,074.00	4,406.60	8,667.40	33.7%
Capital Outlay	1,000.00	18,407.08	25,000.00	0.00	25,000.00	0.0%
FY23 Encumbrance-Capital	0.00	0.00	31,592.00	1,845.61	29,746.39	5.8%
Subtotal Cemetery	*47,327.97*	*60,329.39*	*114,466.00*	*28,505.73*	*85,960.27*	24.9%
Overhead Operations						
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.0%
Public Works - Debt Service	3,293.34	3,084.75	6,375.00	6,375.00	0.00	100.0%
Subtotal DPW Overhead	*3,293.34*	*3,084.75*	*6,375.00*	*6,375.00*	*0.00*	100.0%
Total Public Works Department	**678,421.53**	**731,092.06**	**678,025.80**	**257,477.90**	**420,547.90**	**38.0%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Culture/Recreation						
Council on Aging						
Salaries/Wages	29,370.14	44,449.79	52,795.00	30,656.04	22,138.96	58.1%
FY21 Encumbrances - Salaries	5,823.43	0.00	0.00	0.00	0.00	0.0%
General Expenses	20,743.20	18,063.01	16,756.00	7,622.28	9,133.72	45.5%
Veteran's Agent						
Salaries/Wages	8,405.00	8,574.00	8,789.00	4,394.16	4,394.84	50.0%
General Expenses	11,737.00	23,119.70	33,550.00	14,549.03	19,000.97	43.4%
Library						
Salaries/Wages	170,070.55	185,867.12	191,297.00	96,363.44	94,933.56	50.4%
Gen Expense	73,115.23	68,163.95	71,316.00	37,304.14	34,011.86	52.3%
FY22 Encumbrances - Expenses	0.00	17.96	0.00	0.00	0.00	0.0%
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.0%
Recreation-General						
General Expenses	0.00	0.00	3,296.00	0.00	3,296.00	0.0%
Recreation-Sailing						
General Expenses	5,650.00	5,950.00	6,099.00	6,099.00	0.00	100.0%
Recreation-Tennis						
General Expenses	2,880.00	2,937.00	3,011.00	3,000.00	11.00	99.6%
Memorial Day Committee						
General Expenses	7,497.56	4,612.23	8,000.00	0.00	8,000.00	0.0%
FY23 Encumbrances - Expenses	0.00	0.00	250.00	250.00	0.00	100.0%
Fourth of July Committee						
General Expenses	952.01	757.03	10,000.00	6,867.83	3,132.17	68.7%
FY23 Encumbrances - Expenses	0.00	0.00	1,542.00	1,542.00	0.00	100.0%
Beautification Committee						
General Expenses	1,990.70	2,025.70	2,150.00	237.48	1,912.52	11.0%
FY23 Encumbrances - Expenses	0.00	0.00	51.00	51.00	0.00	100.0%
Personnel Committee						
General Expenses	0.00	0.00	0.00	0.00	0.00	0.0%
Military Houses						
General Expenses	59,544.54	34,356.58	0.00	12,914.45	(12,914.45)	0.0%
Total Culture/Recreation	**397,779.36**	**398,894.07**	**408,902.00**	**221,850.85**	**187,051.15**	**54.3%**
General Debt Service						
Actual Debt Service	41,255.66	75,442.85	136,121.40	42,107.15	94,014.25	30.9%
Total Debt Service	**41,255.66**	**75,442.85**	**136,121.40**	**42,107.15**	**94,014.25**	**30.9%**
Total Operation Cost	**9,852,824.29**	**10,375,184.12**	**11,158,570.20**	**5,049,613.32**	**6,108,956.88**	**45.3%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Intergovernmental						
Cherry Sheet						
State Assessments	123,747.00	102,577.00	116,524.00	58,248.00	58,276.00	50.0%
Charter School Assessments	152,947.00	220,838.00	240,005.00	106,481.00	133,524.00	44.4%
School Choice Assessment	13,303.00	0.00	0.00	1,382.00	(1,382.00)	100.0%
Total Intergovernmental	*289,997.00*	*323,415.00*	*356,529.00*	*166,111.00*	*190,418.00*	46.6%
Other Expenses						
Unemployment Compensation	0.00	81,632.01	25,000.00	27,870.54	(2,870.54)	111.5%
Life Insurance	1,206.15	1,292.54	1,500.00	717.12	782.88	47.8%
Health Insurance	816,403.97	940,799.22	1,033,500.00	507,918.40	525,581.60	49.1%
Medicare Taxes	85,769.63	93,741.34	94,305.00	45,035.40	49,269.60	47.8%
Essex County Retirement	885,708.00	969,189.00	990,000.00	961,233.00	28,767.00	97.1%
Retirement Account	50,000.00	0.00	50,000.00	58,194.27	(8,194.27)	116.4%
Insurance Committee Expenses	255,001.00	247,893.00	331,277.00	254,662.00	76,615.00	76.9%
FY21 Encumbrance	8,617.00	0.00	0.00	0.00	0.00	0.0%
Total Miscellaneous	*2,102,705.75*	*2,334,547.11*	*2,525,582.00*	*1,855,630.73*	*669,951.27*	73.5%
Total Before RF & Articles	**12,245,527.04**	**13,033,146.23**	**14,040,681.20**	**7,071,355.05**	**6,969,326.15**	**50.4%**
Reserve Funds						
Base Appropriation	0.00	0.00	225,000.00	0.00	225,000.00	0.0%
Total Reserve Fund	*0.00*	*0.00*	*225,000.00*	*0.00*	*225,000.00*	0.0%
Total General Funds	**12,245,527.04**	**13,033,146.23**	**14,265,681.20**	**7,071,355.05**	**7,194,326.15**	**49.6%**
Interfund Transfers-Out						
Transfer to Stabilization Fund	125,000.00	250,000.00	200,000.00	200,000.00	0.00	100.0%
Transfer to Fire Dispatch Capital	0.00	5,000.00	0.00	0.00	0.00	0.0%
Transfer to W/S Enterprise Fund Debt Shift	793,807.00	834,589.00	1,365,498.00	682,749.00	682,749.00	50.0%
Transfer to Wharf Insurance Special Revenue Fund	25,000.00	0.00	0.00	0.00	0.00	0.0%
OPEB Stabilization Fund	25,000.00	25,000.00	25,000.00	25,000.00	0.00	100.0%
Transfer to FEMA	0.00	40,000.00	0.00	0.00	0.00	0.0%
Transfer to COA Kitchen	100,000.00	100,000.00	50,000.00	50,000.00	0.00	100.0%
Transfer to Public Safety Building Study	0.00	125,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-Fire Temp Structure	0.00	50,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-Fire Truck	0.00	38,600.00	0.00	0.00	0.00	0.0%
Debt Paydown-Police HVAC	0.00	14,500.00	0.00	0.00	0.00	0.0%
Debt Paydown-Police Radios	0.00	100,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-Drainage	0.00	0.00	120,000.00	120,000.00	0.00	100.0%
Debt Paydown-Cemetery Equipment	0.00	20,000.00	38,000.00	38,000.00	0.00	100.0%
Debt Paydown-Paving	190,000.00	212,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-Dump Trucks	20,000.00	43,834.00	0.00	0.00	0.00	0.0%
Debt Paydown-DPW Trucks	0.00	33,000.00	44,500.00	44,500.00	0.00	100.0%
Debt Paydown-Fire Vehicle Match	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-40 Steps Revetment	0.00	15,000.00	20,000.00	20,000.00	0.00	100.0%
Debt Paydown-School Security Door	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Police Vehicle	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Ambulance	20,000.00	36,000.00	0.00	0.00	0.00	0.0%
Debt Paydown-LED Green Communities	70,000.00	0.00	0.00	0.00	0.00	0.0%
Debt Paydown-Fire Radio Upgrade	8,500.00	0.00	0.00	0.00	0.00	0.0%
Total Transfers-Out	*1,377,307.00*	*1,942,523.00*	*1,862,998.00*	*1,180,249.00*	*682,749.00*	63.4%
TOTAL APPROPRIATIONS	**13,622,834.04**	**14,975,669.23**	**16,128,679.20**	**8,251,604.05**	**7,877,075.15**	**51.2%**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
FY24 Revenue Budget Variance:						
FY24 Revenue Budget		14,887,896.09				
FY23 Encumbrances**	183,842.20					
FY24 Use of Free Cash***	992,935.00					
FY24 Overlay Surplus****	48,547.91					
FY24 Variance in State Assessment	15,458.00					
Total Other Sources Used		**1,240,783.11**				
Total Appropriation Budget		**16,128,679.20**				
**** Encumbrances:**						
4th of July-Supplies	1,542.00					
B&P-Services	608.00					
DPW Admin-Capital	7,514.39					
Cemetery-Capital	31,592.00					
H&S-Capital	622.41					
Town Clerk-Purchased Services	2,700.00					
Town Clerk-Supplies	300.00					
Fire-Services and Supplies	28,231.00					
Fire-Capital	23,316.00					
Town Hall-Capital	51,075.00					
TA-HR Services	18,000.00					
Beautification-Supplies	51.00					
Memorial Day-Services	250.00					
Selectmen-Grant Match	2,100.00					
Debt	15,940.40					
Total FY233 Encumbrances		**183,842.20**				
***** Free Cash Usage for FY24 Budget:**						
Town Hall-Capital	15,000.00					
Treasurer-Capital	1,400.00					
Town Admin-Capital	2,000.00					
Town Clerk-Capital	1,400.00					
Police-Capital	80,000.00					
Fire-Capital	25,000.00					
EMD-Capital	15,000.00					
DPW Administrative - Capital	12,750.00					
B&P-Capital	30,000.00					
Highway & Streets-Capital	30,000.00					
Cemetery-Capital	25,000.00					
Debt Payments-Omnibus	480,385.00					
OPEB-Stabilization Fund	25,000.00					
Stabilization Fund	200,000.00					
COA Kitchen	50,000.00					
Total Free Cash Usage for FY24 budget		**992,935.00**				
******FY24 Use of Overlay Surplus:**						
Omnibus	48,547.91					
		48,547.91				

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Water/Sewer Enterprise						
Beginning FY07						
FY 2024 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	209,630.90	217,858.24	236,040.00	95,729.50	140,310.50	40.6%
General Expenses	229,209.13	173,775.53	212,409.00	81,653.59	130,755.41	38.4%
Lynn Water & Sewer	225,673.56	251,396.06	334,000.00	44,357.41	289,642.59	13.3%
Capital Outlay	0.00	53,195.35	40,000.00	22,276.41	17,723.59	0.0%
Sewer - Debt Service	92,940.00	91,664.93	1,254,031.00	141,196.19	1,112,834.81	11.3%
FY22 Encumbered Sewer - Services	0.00	1,800.00	0.00	0.00	0.00	0.0%
FY23 Encumbered Sewer - LWS	0.00	0.00	31,580.84	31,580.84	0.00	0.0%
Subtotal Sewer	*757,453.59*	*789,690.11*	*2,108,060.84*	*416,793.94*	*1,691,266.90*	**19.8%**
Water Division						
Salaries/Wages	196,315.96	205,260.95	211,044.00	100,602.59	110,441.41	47.7%
General Expenses	271,730.55	102,292.11	92,658.00	77,455.05	15,202.95	83.6%
MWRA Assessment	533,340.00	578,355.00	595,950.00	296,244.50	299,705.50	49.7%
Capital Outlay	17,185.75	26,104.99	30,000.00	0.00	30,000.00	0.0%
FY23 Encumbered Water - Capital	0.00	0.00	699.66	0.00	699.66	0.0%
Water - Debt Service	151,041.00	76,038.41	117,428.00	27,703.00	89,725.00	23.6%
Subtotal Water	*1,169,613.26*	*988,051.46*	*1,047,779.66*	*502,005.14*	*545,774.52*	**47.9%**
Transfers-Out General Fund	230,379.00	234,987.00	242,352.00	121,176.00	121,176.00	50.0%
Transfers-Out Capital Projects	667,000.00	1,254,955.00	835,748.00	835,748.00	0.00	100.0%
Subtotal Transfers-Out	*897,379.00*	*1,489,942.00*	*1,078,100.00*	*956,924.00*	*121,176.00*	**88.8%**
Reserves	0.00	0.00	40,350.00	0.00	40,350.00	0.0%
Subtotal Reserves	*0.00*	*0.00*	*40,350.00*	*0.00*	*40,350.00*	**0.0%**
Totals W/S Enterprise Fund	**2,824,445.85**	**3,267,683.57**	**4,274,290.50**	**1,875,723.08**	**2,398,567.42**	**43.9%**

Indirect	
Health Insurance	70,527.00
FICA	7,622.00
Pensions	65,298.00
Workers' Comp Ins.	8,543.00
Property Insurance	36,441.00
Accounting/Collecting Dept	19,710.00
Audit	4,840.00
Clerical	29,371.00
Subtotal	**242,352.00**

FY24 W/S Revenue Budget Variance:		
FY24 W/S Revenue Budget		3,360,301.00
FY23 Encumbrance-Debt	361,709.00	
FY23 Encumbrance-Water/Sewer Operations	32,280.50	
FY23 Use of Available Funds*****	520,000.00	
Total W/S Appropriation Budget		**$4,274,290.50**

*****FY24 Use of Available Funds:**	
Water/Sewer Trucks	150,000.00
Water/Sewer Debt	250,000.00
Water/Sewer Capital	70,000.00
Water/Sewer Paving	50,000.00
Total FY24 Use of Available Funds	**520,000.00**

FY24 Expenditure Report
December 2023

	FY22 Actual Expenditure	FY23 Actual Expenditure	FY24 Budget Adjusted	FY24 Actual Exp as of 12/31/23	FY24 Remaining Bal as of 12/31/23	% Spent as of 12/31/23
Rubbish Enterprise						
Beginning FY13						
FY2024 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	62,432.70	37,215.46	64,621.00	23,318.44	41,302.56	36.1%
General Expenses	91,684.68	43,492.56	63,510.00	8,890.93	54,619.07	14.0%
Household Collection	393,883.72	456,944.19	481,520.00	197,939.96	283,580.04	41.1%
Rubbish - Debt Service	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer-Out Compost Site and Recycle Carts	125,000.00	60,000.00	30,000.00	30,000.00	0.00	100.0%
Subtotal Rubbish	**673,001.10**	**597,652.21**	**639,651.00**	**260,149.33**	**379,501.67**	**40.7%**
FY24 Rubbish Revenue Budget Variance:						
FY24 Rubbish Revenue Budget		609,651.00				
FY24 Use of Available Funds-Compost	30,000.00					
Total Rubbish Appropriation Budget		**639,651.00**				

FY24 Revenue Report
December 2023

Town of Nahant

	2022 Actual REVENUES	2023 Actual REVENUES	2024 Budgeted REVENUES	2024 Actual Rev as of 12/31/23	2024 Remaining Bal as of 12/31/23	%
Personal Property Taxes	293,416.44	285,264.55	311,091.30	236,162.19	74,929.11	75.9%
Personal Property Tax Refund	0.00	0.00	0.00	0.00	0.00	0.0%
Net Personal Property Taxes	**293,416.44**	**285,264.55**	**311,091.30**	**236,162.19**	**74,929.11**	**75.9%**
Real Estate Taxes	10,721,025.45	11,288,045.04	11,920,815.05	6,098,466.15	5,822,348.90	51.2%
Real Estate Tax Refund	(67,463.44)	(70,807.82)	0.00	(9,031.82)	9,031.82	-100.0%
Net Real Estate Taxes	**10,653,562.01**	**11,217,237.22**	**11,920,815.05**	**6,089,434.33**	**5,831,380.72**	**51.1%**
Tax Title Collected	16,107.71	196,585.25	0.00	0.00	0.00	100.0%
Tax Foreclosure	0.00	0.00	0.00	0.00	0.00	0.0%
R/E Deferrals	0.00	0.00	0.00	0.00	0.00	0.0%
Total Tax Revenues	**10,963,086.16**	**11,699,087.02**	**12,231,906.35**	**6,325,596.52**	**5,906,309.83**	**51.7%**
Motor Vehicle Excises	572,998.64	610,653.62	545,754.74	65,134.88	480,619.86	11.9%
Motor Vehicle Excise Refund	(9,737.96)	(8,931.61)	0.00	(3,620.10)	3,620.10	-100.0%
Net Motor Vehicle Excise	**563,260.68**	**601,722.01**	**545,754.74**	**61,514.78**	**484,239.96**	**11.3%**
Boat Excise Taxes	7,456.75	7,344.48	5,050.00	1,427.01	3,622.99	28.3%
Boat Excise Refund	(23.36)	(494.41)	0.00	(138.13)	138.13	-100.0%
Net Boat Excise	**7,433.39**	**6,850.07**	**5,050.00**	**1,288.88**	**3,761.12**	**25.5%**
Meals Tax	64,362.99	74,565.92	67,581.00	47,922.83	19,658.17	**70.9%**
Short Term Rental Tax	74,860.90	100,770.42	20,000.00	83,277.19	(63,277.19)	**100.0%**
Total Excise Tax Revenues	**709,917.96**	**783,908.42**	**638,385.74**	**194,003.68**	**444,382.06**	**30.4%**
Interest on Taxes/Excises	25,716.99	163,977.07	24,300.00	13,822.50	10,477.50	56.9%
Penalty - Demand Payments	3,474.92	4,054.00	4,700.00	1,541.60	3,158.40	32.8%
Payment In Lieu of Taxes	0.00	12,560.10	0.00	7,405.34	(7,405.34)	100.0%
Total Interest & Penalties	**29,191.91**	**180,591.17**	**29,000.00**	**22,769.44**	**6,230.56**	**78.5%**
Other Charges For Services *	12,950.51	40,070.15	30,000.00	17,851.77	12,148.23	59.5%
Total User Charges	**12,950.51**	**40,070.15**	**30,000.00**	**17,851.77**	**12,148.23**	**59.5%**
Fees **	33,184.09	32,993.07	32,000.00	15,071.30	16,928.70	47.1%
Cemetery Fees	5,100.00	7,650.00	4,293.00	2,550.00	1,743.00	59.4%
Ambulance Fees	179,541.90	212,763.75	168,298.00	102,007.99	66,290.01	60.6%
Rentals	393,909.15	275,075.67	200,000.00	150,008.76	49,991.24	75.0%
Total Fees & Rentals	**611,735.14**	**528,482.49**	**404,591.00**	**269,638.05**	**134,952.95**	**66.6%**
Alcoholic Beverage Licenses	9,850.00	8,750.00	9,000.00	252.50	8,747.50	2.8%
Other Licenses ***	15,027.00	15,180.00	15,955.00	4,715.00	11,240.00	29.6%
Permits****	132,855.44	146,837.00	142,900.00	67,292.00	75,608.00	47.1%
Beach Stickers	11,705.00	11,351.00	11,000.00	1,305.00	9,695.00	11.9%
Total Licenses & Permits	**169,437.44**	**182,118.00**	**178,855.00**	**73,564.50**	**105,290.50**	**41.1%**
Extra Elections State Revenue	0.00	2,347.17	0.00	0.00	0.00	0.0%
State Reimbursement - Taxes	15,110.00	15,110.00	11,722.00	7,554.00	4,168.00	64.4%
State Education Dist/Reimb	552,703.00	518,690.00	561,403.00	280,698.00	280,705.00	50.0%

FY24 Revenue Report
December 2023

Town of Nahant

	2022 Actual REVENUES	2023 Actual REVENUES	2024 Budgeted REVENUES	2024 Actual Rev as of 12/31/23	2024 Remaining Bal as of 12/31/23	%
Charter School Reimbursement	47,568.00	123,723.00	70,795.00	35,888.00	34,907.00	50.7%
State General Dist/Reimb	423,318.00	483,238.00	463,753.00	233,712.28	230,040.72	50.4%
Total Intergvnmt Revenues	**1,038,699.00**	**1,143,108.17**	**1,107,673.00**	**557,852.28**	**549,820.72**	**50.4%**
CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	0.0%
Total CMS Retiree Subsidy	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.0%**
Fines & Forfeits*****	24,405.08	40,552.51	25,000.00	20,712.05	4,287.95	82.8%
Total Fines & Forfeits	**24,405.08**	**40,552.51**	**25,000.00**	**20,712.05**	**4,287.95**	**82.8%**
Sale of Inventory	4,837.00	5,345.00	0.00	774.01	(774.01)	100.0%
Total Sale of Inventory	**4,837.00**	**5,345.00**	**0.00**	**774.01**	**(774.01)**	**100.0%**
Earnings on Investments	133.62	6,812.35	133.00	6,833.39	(6,700.39)	5137.9%
Total Earnings on Investment	**133.62**	**6,812.35**	**133.00**	**6,833.39**	**(6,700.39)**	**5137.9%**
Other Miscellaneous Revenue	8,353.95	17,062.37	0.00	2,729.08	(2,729.08)	100.0%
Total Miscellaneous Revenue	**8,353.95**	**17,062.37**	**0.00**	**2,729.08**	**(2,729.08)**	**100.0%**
Interfund Transfer In Stabilization	0.00	0.00	0.00	0.00	0.00	0.0%
Interfund Transfer In Revolving Acct.	0.00	0.00	0.00	0.00	0.00	0.0%
Interfund Transfer In W/S Enterprise	230,379.00	234,987.00	242,352.00	121,176.00	121,176.00	50.0%
Total Interfund Transfer In	**230,379.00**	**234,987.00**	**242,352.00**	**121,176.00**	**121,176.00**	**50.0%**
TOTAL GENERAL FUNDS	**13,803,126.77**	**14,862,124.65**	**14,887,896.09**	**7,613,500.77**	**7,274,395.32**	**51.1%**

*Other Charges for Services=DPW Call-Outs, Other Charges for Services, Police Ins. Reports & FID Cards & BOA & Planning Board Fees.
**Fees=Collection Fees, Lien Certs, Boat Storage & Reg, RMV Fees & Misc Fees.
***Other Licenses=Dog Licenses & Misc Licenses.
****Permits=Building, Electrical, Plumbing, Fire, Conservation, Burial, Alarm & Occupancy Permits.
*****Fines & Forfeits=Parking, Court, Library, Dog Control & RMV Fines.

Water/Sewer Enterprise Fund Beginning FY07						
Water Usage Charges	952,855.72	1,067,647.22	1,037,725.00	423,262.43	614,462.57	40.8%
Sewer Usage Charges	1,011,804.73	905,007.03	926,478.00	306,289.23	620,188.77	33.1%
Water/Sewer Capital Charge	0.00	0.00	30,000.00	13,577.70	16,422.30	45.3%
Water Meters	750.00	2,525.00	0.00	0.00	0.00	100.0%
Tax Title Liens Redeemed	640.50	10,166.19	0.00	0.00	0.00	100.0%
Utility Liens Redeemed	92,728.10	70,900.59	0.00	82,835.22	(82,835.22)	100.0%
Earnings on Investments	496.85	290.47	600.00	56.96	543.04	9.5%
Other Charges for Services	150.00	450.00	0.00	50.00	(50.00)	100.0%
Penalties and Interest	14,147.16	9,924.37	0.00	2,470.61	(2,470.61)	100.0%
Transfer In - Capital	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer In - Debt Shift	793,807.00	834,589.00	1,365,498.00	682,749.00	682,749.00	50.0%
Total Water/Sewer Enterprise Fund	**2,867,380.06**	**2,901,499.87**	**3,360,301.00**	**1,511,291.15**	**1,849,009.85**	**45.0%**
Rubbish Enterprise Fund Beginning FY13						
Rubbish Charges	517,464.87	562,534.18	609,451.00	211,255.36	398,195.64	34.7%
Tax Title Liens Redeemed	0.00	351.00	0.00	0.00	0.00	100.0%
Utility Liens Redeemed	20,371.18	7,971.19	0.00	12,080.48	(12,080.48)	100.0%
Earnings on Investments	128.21	69.78	200.00	3.48	196.52	1.7%
Other Charges for Services	3,811.30 #	1,550.00	0.00	615.00	(615.00)	100.0%
Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.0%
Transfer In	0.00	0.00	0.00	0.00	0.00	0.0%
Total Rubbish Enterprise Fund	**541,775.56**	**572,476.15**	**609,651.00**	**223,954.32**	**385,696.68**	**36.7%**
TOTAL INCLUDING ENTERPRISE	**17,212,282.39**	**18,336,100.67**	**18,857,848.09**	**9,348,746.24**	**9,509,101.85**	**49.6%**

Revenue Details
December 2023

Type and Detail	2024 Budgeted Revenues	2024 Actual Revenues	2024 Remaining Budget	2024 Percentage Received
Other Charges for Services				
Other Charges for Services	$29,000.00	$17,724.06	$11,275.94	61.12%
Police Insurance Reports/PS misc	$0.00	$0.00	$0.00	0.00%
Flu Shot Reimbursements	$1,000.00	$127.71	$872.29	12.77%
Planning Board/BOA Charges	$0.00	$0.00	$0.00	0.00%
ZBA Charges/Fees	$0.00	$0.00	$0.00	0.00%
Total Charges for Services	**$30,000.00**	**$17,851.77**	**$12,148.23**	**59.51%**
Fees				
Tax Collection Fees	$100.00	$25.00	$75.00	25.00%
Lien Certificates	$2,000.00	$475.00	$1,525.00	23.75%
Boat Registration (Mooring Fees)	$10,500.00	$1,088.80	$9,411.20	10.37%
Miscellaneous Fees	$2,600.00	$970.00	$1,630.00	37.31%
Reg of Motor Vehicle Fees	$4,600.00	$1,780.00	$2,820.00	38.70%
Winter Waiver Applications	$2,200.00	$900.00	$1,300.00	40.91%
Boat Storage	$10,000.00	$9,832.50	$167.50	98.33%
Total Fees	**$32,000.00**	**$15,071.30**	**$16,928.70**	**47.10%**
Other Licenses				
Dog Licenses	$9,000.00	$1,580.00	$7,420.00	17.56%
Miscellaneous Licenses	$6,955.00	$1,845.00	$5,110.00	26.53%
Farmer's Market License	$0.00	$1,290.00	($1,290.00)	100.0%
Total Other Licenses	**$15,955.00**	**$4,715.00**	**$11,240.00**	**29.55%**
Permits				
Building Permits	$118,000.00	$60,552.00	$57,448.00	51.32%
Electrical Permits	$9,050.00	$2,305.00	$6,745.00	25.47%
Plumbing Permits	$11,000.00	$2,320.00	$8,680.00	21.09%
Fire/Oil Permits	$2,500.00	$1,450.00	$1,050.00	58.00%
Gun Permits	$800.00	$500.00	$300.00	62.50%
Burial Permits	$200.00	$115.00	$85.00	57.50%
Smoking Permits	$150.00	$0.00	$150.00	0.00%
Alarm Permits	$1,200.00	$50.00	$1,150.00	4.17%
Total Permits	**$142,900.00**	**$67,292.00**	**$75,608.00**	**47.09%**
Fines and Forfeits				
Parking Fines	$20,000.00	$12,490.00	$7,510.00	62.45%
Parking Penalties	$2,000.00	$1,345.00	$655.00	67.25%
Court Fines	$0.00	$0.00	$0.00	0.00%
Library Fines	$0.00	$437.05	($437.05)	100.00%
Reg Motor Vehicles-Civil Fines	$3,000.00	$6,440.00	($3,440.00)	214.67%
Total Fines and Forfeits	**$25,000.00**	**$20,712.05**	**$4,287.95**	**82.85%**
Rentals				
Golf Course	$70,000.00	$43,266.00	$26,734.00	61.81%
Military Housing Rentals	$0.00	$15,513.29	($15,513.29)	100.00%
Other Rentals	$130,000.00	$81,129.47	$48,870.53	62.41%
Other (Fishermen)	$0.00	$0.00	$0.00	0.00%
Dory Club	$0.00	$0.00	$0.00	0.00%
Preserv Trust Valley Road School	$0.00	$10,000.00	($10,000.00)	0.00%
NLSS Lease	$0.00	$100.00	($100.00)	100.00%
Total Rentals	**$200,000.00**	**$150,008.76**	**$49,991.24**	**75.00%**
Other Miscellaneous				
Elections	$0.00	$0.00	$0.00	0.00%
Miscellaneous Revenue	$0.00	$0.46	($0.46)	100.00%
Miscellaneous Legal	$0.00	$0.00	$0.00	0.00%
Opioid Settlement	$0.00	$2,728.62	($2,728.62)	100.00%
Tax Title Legal	$0.00	$0.00	$0.00	0.00%
Total Misc. Revenue	**$0.00**	**$2,729.08**	**($2,729.08)**	**0.00%**

TREASURER/COLLECTOR

Edmond Locke, Treasurer/Collector

The following report represents fiscal year 2023 financials, July 1, 2022 through June 30, 2023, includes Taxes and Fees for Real Estate, Community Preservation Act, Personal Property, Utilities (Water/Sewer/Trash), Motor Vehicle Excise, and Boat Excise

REAL ESTATE
(July 1, 2022- June 30, 2023)

Committed per Warrant - R.E. Tax	$	11,265,166.74
CPA	$	300,916.80
Abatements/Exemptions/Deferrals-R.E. Tax	$	(104,698.41)
CPA	$	(12,358.49)
	$	11,449,026.64
Payments to Collector-R.E. Tax	$	(11,107,943.50)
CPA		(295,884.68)
Refunds - R.E. Tax/CPA	$	73,894.11
Balance 6/30/23	$	119,092.57
Taken into Tax Title	$	29,546.74
Water/Sewer/Trash Liens	$	5,778.52
Outstanding Tax/Tax Title 12/31/23	$	72,801.17

PERSONAL PROPERTY
(July 1, 2022 - June 30, 2023)

Committed per Warrant	$	285,023.77
Abatements		0.00
	$	285,023.77
Payments to Collector	$	(284,488.38)
Refund		0.00
Balance 6/30/23	$	535.39
Outstanding 12/31/23	$	534.74

BOAT EXCISE
(July 1, 2022 - June 30, 2023)

Beginning Balance	$	14,386.58
Committed per Warrant	$	7,415.00
Abatements/Exemptions		(1,815.33)
	$	19,986.25
Payments to Collector	$	(7,119.14)
Refunds	$	269.07
Balance 6/30/23	$	13,136.18
Outstanding 12/31/23	$	11,719.85

WATER/SEWER FEE
(July 1, 2022 - June 30, 2023)

Beginning Balance	$	226,268.45
Committed	$	2,025,429.74
Payments/adjustments/utility liens	$	(2,080,984.69)
Balance 6/30/23	$	170,713.50
Liened to Real Estate	$	4,698.52
Outstanding 12/31/23	$	49,550.97

RUBBISH FEES
(July 1, 2022 - June 30, 2023)

Beginning Balance	$	15,935.99
Committed per warrant	$	642,041.00
Payments/adjustments/liens	$	(635,968.39)
Balance 6/30/23	$	22,008.60
Liened to Real Estate	$	1,080.00
Outstanding 12/31/23	$	(29,479.20)

MOTOR VEHICLE EXCISE
(July 1, 2022 - June 30, 2023)

Beginning Balance	$	97,068.50
Committed per Warrant	$	595,223.49
Abatements	$	(10,569.58)
	$	681,722.41
Payments to Collector	$	(609,623.97)
Refunds	$	7,901.96
Balance 6/30/23	$	80,000.40
Outstanding 12/31/23	$	63,083.12

The Treasurer/Collector's office is eager to provide our residents with a high level of quality service to meet your needs. Please do not hesitate to contact us if we can be of assistance.

Respectfully,
Edmond Locke

NAHANT POLICE DEPARTMENT

Nahant Residents,

The Nahant Police Department continued to navigate Police Reform and Police Officer Standards Training (POST) Commission certifications. Other challenges included staffing, fleet maintenance and building repairs and upgrades. Below is a submission of the Police Department's annual report.

PERSONNEL - APPOINTMENTS/RESIGNATIONS/RETIREMENTS:
The Nahant Police Department had one Full Time Officer depart its rank and file to become a member of the Essex County Retirement system. Michael Waters officially retired as a Full Time Police Officer with the rank of Sergeant after 28 years of service to the Town. Mike will remain as a Reserve Officer on a part-time basis. Congratulations Mike! Enjoy retirement.
Marc Holey was chosen to replace Sergeant Waters' vacancy. Marc has been a Reserve Officer with the Town for 14 years. He also volunteers as an Assistant Harbormaster. Marc recently completed all qualifications to become a certified Police Officer through the POST Committee. Prior to joining our ranks, Marc worked as a Security Officer and then a Police Officer at Salem Hospital. Marc was honored to be chosen to join the ranks of the Nahant Police Department. Welcome Marc and congratulations.

A Sergeant's exam was held in March to determine the next Supervisor for the Department. At the time of this report, the results were not available.

There were some departures within the Reserve Police Officers for various reasons. There is a list of all active Officers at the end of this report.

I would like to thank the above Officers for their service to the Town of Nahant. We wish you continued success in your careers.

THE NORTHEASTERN MASSACHUSETTS LAW ENFORCEMENT COUNCIL (NEMLEC):
The Nahant Police Department is proud to have been accepted into the Northeastern Massachusetts Law Enforcement Council. NEMLEC is an association comprised of police departments in Middlesex and Essex Counties and two Sheriff's Departments. Member agencies share resources and personnel in various capacities. Specialized services such as S.W.A.T., Crowd Control, Incident Command, Motorcycle Unit, Mountain Bike Unit, Detectives and Enhanced School Safety are now available to the Town of Nahant. Members of the Nahant Police Department are active members within the council. Chief Furlong is the Assistant Unit Chief of the NEMLEC Motorcycle Unit. Sergeant Matthew Morneau is an active member of the Incident Command Unit.

BODY WORN CAMERAS (BWC):
The Nahant Police Department are currently wearing BWC during our interactions with the public. The equipment enhances our ability to conduct ourselves with utmost professionalism and courtesy. It also protects the Town from frivolous litigation.

SOLICITATION:
The Nahant Police Department does not endorse any solicitation. Any organization claiming to raise funds on our behalf, or any other law enforcement agency, should be considered with suspicion. Please notify the Nahant Police Department or the Massachusetts Attorney General Office, should you be solicited. Nahant residents are encouraged to submit their telephone numbers to the National Do Not Call List. A link to this site may be found at www.donotcall.gov.

ALCOHOL, DRUGS AND OPIOID EPIDEMIC:
Addiction is a disease that is widespread and affects all demographics. Modern law enforcement training removes any stigma that may come with these types of calls for service. As a result, we offer additional help for those who are seeking it.
Prescription drugs can be beneficial. However, when used in excess or by the person that was not prescribed them, various issues can arise. Addiction cases continue to rise in this country, as does the treatment for it. If you or a loved one need assistance, the Nahant Police Department is here to help you obtain proper treatment with outside resources.

Education is the best prevention. Parents should take the time to talk with their teens about the dangers of using any substance that might inhibit poor judgement. The side effects of using miscellaneous substances should be a focal point. Often, non-accusatory conversations have lasting effects on future decisions. Access to various substances continues to get easier. The legalization of marijuana is an example of that. Communication between parent and child is paramount in preventing the use and abuse of intoxicating substances. Academics, athletics, nature, culinary interests and learning a trade are all healthy alternatives for children to learn at an early age to occupy an idol mind.

Education for law enforcement responses to substance abuse issues have evolved over time. The Nahant Police Officers are trained in the use of Naloxone Hydrochloride, more commonly known as NARCAN. All police cruisers are equipped with Automated External Defibrillation devices, which also contains two doses of NARCAN. The Nahant Police Department works closely with outside agencies to get people the help they need. Please contact the Nahant Police should you or a loved one require assistance with substance abuse.

WATERFOWL HUNTING INFORMATION:
The following information pertains to the duck hunters and the guidance they must abide by.

- Hunting hours begin one half hour before sunrise and ends at sunset.
- Hunters must be a minimum of 500 feet from a dwelling while discharging a firearm.

- Hunters must be a minimum of 100 feet from a roadway while discharging a firearm and cannot shoot towards the roadway.
- Hunting from a vessel is permitted provided the vessel is not underway. The motor must be off, or the sails must be down or furled.
- Nahant Town By-Law prohibits discharging a firearm within the Town of Nahant. This by-law prohibits hunting from land within the Town of Nahant.
- Hunter harassment is prohibited. No person shall impede, disrupt, obstruct, or harass any person engaged in the lawful taking of fish and/or game. Nor shall any person use any stimulus to hinder or prevent the lawful taking of game.

Hunting off the waters surrounding Nahant has been occurring for decades. However, in recent years the waterfowl population has increased locally and as a result, more hunters. The actions of the hunters are routinely monitored by both the Nahant Police and the Massachusetts Environmental Police for compliance. Coastal game bird hunting season ends in this area on February 15th. While the noise and early hours of the noise, may feel like a nuisance to some, the hunters are permitted to continue their activities.

If you feel that a hunter or group of hunters are in violation of the above regulations, contact the Nahant Police at 781-581-1212. Please visit the following site for more information: https://www.mass.gov/topics/fishing-huntingAnnual/Specialized

COYOTES:
The Coyotes of Nahant have been the topic of many conversations and debates. Incidents involving coyotes have decreased significantly from the previous year. We want to remind the public that coyote attacks still occur. We urge the public to remain cautious while outside. Hazing coyotes is the best deterrent. Always keep your pets on a leash, always be aware of your surroundings.

ANNUAL/SPECIALIZED TRAINING:
As mandated by the Massachusetts Police Training Council all full-time and reserve Police Officers are required to complete annual In-Service Training.
In addition to our specialized and In-Service training, officers complete sixteen hours of mandatory State 911 Emergency Call Taker In-Service training.

Most full-time police officers are certified EMT's, which requires an additional twenty hours annually of EMT Continuing Education Training. In-Service and Specialized Training is very important. Training gives our Officers knowledge, professionalism, strength, and confidence. Education and Specialized Training allows the Nahant Police Department to effectively serve our community.

SCHOOL SAFETY AND SECURITY:
School Security is an important topic around the nation. Keeping the students and faculty safe in the Johnson School is our top priority. We continue to work with our school administrators in evaluating, refining, updating, and exercising our current school security plan. We recently had the N.E.M.L.E.C. School Threat and Assessment Team (S.T.A.R.S.) come to the Johnson School to offer any suggestions for safety upgrades. Overall, the S.T.A.R.S. team were impressed with

the efforts being made by the School Administration. Police responses to schools have evolved over the years. We will continue to train to the most current responses available industry wide.

BUILDING:
The Police station has been well maintained over the years; however, it does not meet modern standards. The building needs upgrades to meet these standards. The building was a schoolhouse that used to be housed across the street from where the cemetery now is. It has been renovated several times and lacks many attributes that a modern-day police department requires. Storage of equipment has become difficult to say the least. At the time of this report, installation of a shower had just begun to complete the Women's locker room.

NEW EQUIPMENT:

- Purchased a new police cruiser.
- Implemented the use of Body Worn Cameras
- Installed a Women's Locker Room

TRAFFIC SAFETY:
The Nahant Police Department actively enforces traffic laws, assuring the safety of the public. As a reminder, speed limits in town are 25 MPH, unless otherwise posted. We respectfully ask our residents and visitors to stay within the posted speed limits. We applied for and were granted a grant to enhance our traffic enforcement efforts. We will be participating in several campaigns such as "Drive Sober or Get Pulled Over", "Love Clicks, Buckle Up" and "Pedestrian Safety". There will be an increase in traffic safety throughout Town the year. Please drive safely.
Several members of the Nahant Police were certified in car seat installations. If you or a loved one needs assistance with the proper installation of a car seat, call the station to set up an appointment. One of our car seat installation technicians will be happy to assist you. We also applied for and were awarded a grant for car seats. We still have some left over if you or a loved one is in need of a car seat, please inquire at the Police Station.

CODERED:
Our CodeRed emergency notification system is an effective way to communicate with the public in times of emergencies, storm preparation and other Town-wide events. If you haven't signed up for the CodeRed system, please consider doing so. You are welcome to sign up for the service at www.nahantpolice.org and www.nahant.org. If you do not have internet capability, please stop by the Police Station and we will assist you. Notifications are sent out to the phone number you chose. The CodeRed system has proven itself as a valuable tool for our community.

SUICIDE PREVENTION:
Suicide rarely happens without warning signs. Often people are afraid to ask for help as they fear a stigma is attached. People mask their feelings to fit in. Suicide is complicated and tragic, but it is often preventable. Knowing the warning signs for suicide and how to get help can help save lives. Signs to look for are, but not limited to, talking about death, feeling hopeless sad or anxious, giving away property and changes in behaviors such as sleep, social isolation and

substance abuse. Dial 911 if you know someone in Crisis that needs immediate attention. You can always call the National Suicide Prevention Lifeline (Lifeline) at 1-800-273-TALK (8255), or text the Crisis Text Line (text HELLO to 741741). All services are free and available 24 hours a day, seven days a week. The deaf and hard of hearing can contact the Lifeline via TTY at 1-800-799-4889. All calls are confidential. For more information of suicide prevention go to www.nimh.nih.gov/suicideprevention

SCAMS:
Scams come in a wide variety of forms such as identity theft, scams, computer hackers, phishing emails, and solicitors. Scammers are nothing more than thieves trying to trick their victims for their own personal gain. If you feel that you are being scammed, contact the Nahant Police Department at 781 581-1212. Never give any personal information to someone you don't know. Be cautious of emails that you get. Often an email is sent to you looks like a legitimate source, however they are just the opposite. If you find yourself clicking on multiple links in an email, it is most likely a scam to hack into your computer. Be cautious when answering phone calls and opening/responding to emails. If you have any doubt, please contact the Nahant Police and we will work with you in determining how to proceed.

RACIAL PROFILING NOTICE:
If you believe that you were profiled by a Nahant Police Officer because of your race or gender, please report the incident by calling the Nahant Police Department at 781-581-1212.

Nahant Police Department Calls for Service:

Total calls for Service:	22,973
Arrest:	24
Protective Custodies:	0
Criminal Complaints:	101
Operating Under the Influence:	2
Domestic Disturbances:	11
Disturbances:	55
Complaints:	338
Assault and Batteries:	3
Breaking and Entering:	6
Parking Enforcement:	1521
Parking tickets:	386
Motor Vehicle Stops:	2054
Motor Vehicle Citations Issued:	468
Motor Vehicle Accidents:	51
Medical Emergencies:	292
Water Incidents:	21
Coyote / Wildlife:	103
Animal Control Officer Assists:	82

Alarm Calls (Burglar/Hold-up/Panic):	43
911 Calls Received:	606
Assist Citizens:	311
Asst Other Agencies:	351
Building / Res checks:	8432

FINES AND FEES:

Alarm Fees:		**$225.00**
Firearm Permits:		**State: $3,075.00**
		Town: $1,025.00
Lynn District Court Fees:		**$0**
Winter Parking Permits:		**$2,220.00**
Parking Tickets:	**Tickets:**	**$ 30,110.00**
	Penalties:	**$3,635.00**
Administrative Fees		**$32,902.80**
	Total:	***$70,117.80***

911 Training and Incentive Grant:	**$59,498.98**
911 Emergency Medical Dispatch	**$11,035.17**
Body Worn Camera Grant	**$3,980.00**
Traffic Safety Grant	**$19,994.86**
Bullet Proof Vest Grant	**$3,645.00**
Car Seat Distribution Grant (120 Car Seats)	**$7,472.80**
Bridge Academy Reimbursement	**$3,000.00**
Total for Grants/Reimbursements	**$108,626.81**

In closing, I would like to thank the men and women of the Nahant Police Department for their tireless dedication to the Town of Nahant and the citizens of the Town. The members of the Nahant Police Department work 24 hours a day protecting the Town and the residents. Thank you for your service to the Town of Nahant. I would also like to thank the Town Administrator and the Board of Selectman for their continued support to the Nahant Police Department.

Current Active Members of the Nahant Police Department:

Chief Timothy M. Furlong
Lieutenant Stephen Shultz
Sergeant Andrew Constantine
Sergeant Matthew Morneau
Officer Eugene (Gino) Spelta
Officer Keith O'Brien
Officer John Monaco
Officer Jason Hoffman
Officer Keene Allen
Officer Heather Leary
Officer Tomasz Gorczynski
Officer Marc Holey
Administrative Assistant / Lead Dispatcher Mariana Hire
Officer Michael Halley
Officer David Driscoll
Officer Joseph Maldonis
Officer Amanda Morash
Officer Timothy Cassidy
Officer Nicholas Campobasso
Officer Michael Shultz
Officer Todd Pierce
Officer Henry Wojewodzic
Officer Rachel Davis

EMERGENCY MANAGEMENT

Nahant Residents,

The Emergency Management Department (EMD) is responsible for the Town's preparedness, response, recovery and mitigation to natural and man-made disasters as well as large scale events. EMD works to reduce the Town's vulnerability to hazards and helps cope with disasters. EMD facilitates multi-jurisdictional response and recovery activities. The Emergency Operations Center (EOC) is the hub of any event and is where resources are requested and secured. The EOC can be activated for several reasons, such as a weather event. The EOC is responsible for reporting street closures, power outages and activation of emergency shelters to the Massachusetts Emergency Management Agency. The EOC is typically staffed with, or in constant communication, department heads and Town Officials.

In 2023, the Nahant Emergency Management Department (EMD) team continued to evolve with additional members and equipment. We added a plow to our pick-up truck. We also entered into an agreement with Lynn Fire Department to create a regional drone team. We made several changes to how we store emergency supplies, to make is more accessible during an emergency event.

EMD members also continued to attend EMD related training. The training was conducted within the Massachusetts Emergency Management Agency (MEMA) which included but not limited to shelter operation, emergency operations center (EOC), community emergency response team, Emergency Management Director Orientation, and Incident Command and EOC Interface. We continue to expand our training in conjunction with MEMA and hope to attend a hurricane conference, amongst other training to better enhance our preparedness of the Town.

We are working closely with members of MEMA to conduct a tabletop exercise of a mock hurricane and a direct impact to Nahant. This will be held for the Department Heads.

EMD stands ready if a shelter is required to be opened and staffed. The Johnson School is the primary location of the Town's shelter. EMD is equipped with all shelter needs such as cots, blankets, pillows and pet crates to name a few items. The equipment is stored in a trailer at the DPW and deployed to the school during inclement weather. The equipment is inventoried and inspected annually in the spring. If a shelter is required, EMD is ready to accommodate.

EMD is also responsible for staffing a Community Emergency Response Team (CERT). The CERT is comprised of volunteers who will assist Police, Fire, DPW and EMD in a capacity that best suits the Town after a major incident. The CERT could be used to staff the shelter, direct traffic, assist at a supplies distribution point and even assist in search and rescue if the Town's resources are exhausted. In the event of a large-scale event (e.g., a hurricane), resources that are normally readily available to the Town will be delayed or unavailable. CERT volunteers are comprised of citizens of Town who will be helping their neighbors until resources are able to reach those in need. EMD members have attended extensive training sessions on building on our CERT and are currently seeking volunteers. CERT members undergo some training such as

CPR, first aid and shelter operations. If you would like to volunteer for our CERT, please reach out to anyone on the Emergency Management Team.

EMD is a resource for the public to obtain information regarding a wide variety of events. We rely on assistance from state and local agencies. However, our biggest asset is the residents of Nahant. We will work to inform the residents of how to prepare for worst case scenarios. If Nahant is "shut off" from the rest of the world with an impassable Causeway, we will need to rely on one another. EMD will facilitate resources and distribute them accordingly. As stated previously, if you'd like to volunteer with EMD, please reach out to any one of the members of the department. Useful information can be found at various web pages such as nahant.org/emergency-management/ nahantpolice.org mass.gov fema.gov

Respectfully Submitted,

Timothy M. Furlong – Director

Michael J. Halley – Assistant Director
Carl J. Maccario – Assistant
Dean Palombo
Scott Grieves
Glenn Sanphy

FIRE DEPARTMENT

The following is a summary of the activities and services provided by the Nahant Fire Department for the year ending December 31, 2023

EMERGENCY INCIDENTS

In 2023 the Nahant Fire department responded to 612 emergency incidents. Nahant firefighters responded to 3 structure fires, 7 fires in a structure, and 2 outside fires. Of the three structure fires, two went to a 2nd alarm, and all 3 were confined to the area of origin. We are very grateful for our mutual aid partners that assisted with those fires.
Other notable emergency incidents in 2023 included the following:

- 5 Ocean Rescue incidents that resulted in the rescue of 7 adults and 1 child
- 1 Missing/lost person call that resulted in the rescue of 1 adult
- 5 Motor Vehicle Accidents
- 334 Medical Aid responses resulting in 253 transports to the hospital in the Nahant ambulance

A full breakdown of emergency incidents is included at the end of this report.

NON-EMERGENCY ACTIVITIES

Throughout the year the Nahant Fire Department continued its efforts in public safety education and code enforcement. Fire code compliance inspections were carried out in all public and commercial occupancies throughout the Town and school evacuation drills were conducted. A new version of the Massachusetts Comprehensive Fire Safety code was adopted and became law in December of 2022. The new Fire Code requires that the fire department conduct plan reviews of all new solar installations and must now permit any new Energy Storage System installations. Additionally, as required by law, the smoke detectors and carbon monoxide detectors of all residential properties that were sold or transferred were inspected for safe operation and 40 certificates of compliance were issued. The following permits were also issued:

- Energy Storage System - 1 permit issued
- Oil Tank Removal – 10 permits issued
- Oil Burner Installation – 3 permits issued
- Fire Alarm System Installation – 2 permits issued
- Propane Tank Storage – 2 permits issued
- Propane Tank Installation – 1 permit issued
- Sprinkler System Alteration – 3 permits issued
- Welding/hotworks permit – 1 permit issued

Lieutenant Frank Pappalardo and Firefighter Matthew Canty, with the assistance of other fire department personnel, conducted a number of fire education and safety presentations. These presentations are supported annually through State Grant funding and target vulnerable populations such as Seniors and Children. Presentations were made to the Johnson School Pre K and Kindergarten classes as well as a presentation to the Nahant Council on Aging.

The Nahant Firefighters Association continued their efforts to raise funds for charitable causes. They held their 2nd annual charitable corn-hole tournament in October. They also conducted their annual USMC Toys for Tots collection, which resulted in numerous truck-loads of toys dispersed to children in Massachusetts. Thank you to the residents of Nahant for your generous donations!

The full-time staff completed weekly checks of all apparatus and equipment throughout the year to ensure that all emergency equipment is continuously ready for service. Annual testing of fire apparatus pumps, the ladder truck aerial, all portable ground ladders, and SCBA packs and cylinders was completed. Regular preventative maintenance and any necessary repairs were completed on all apparatus.

TRAINING

All department members participated in regular training of fire and rescue skills throughout the year. The Nahant Fire Department was able to utilize one of the Coast Guard houses located on Castle Rd. for some realistic fire training prior to the houses being demolished. We were very grateful for the opportunity. Members also completed training to maintain their EMT-Basic certifications, CPR and defibrillation certification, and first responder training. Firefighter Papagelis completed the Motor Pump Operator course and Incident Safety Officer Course through the Massachusetts Department of Fire Services.

GRANTS

The Nahant Fire Department continued pursuing grant opportunities throughout the year. Lieutenant Pappalardo and Firefighter Canty applied for and received the State Student and Senior SAFE grant totaling $4,658 dollars to support fire prevention and education efforts for student and senior aged residents. We also received a State Firefighter Safety Equipment Grant in the amount of $12,497 to replace a number of firefighting hand tools, and hose adapters and valves.

STAFFING

The Nahant Fire Department has utilized a "combination" staffing model for over 100 years. This means that we have a combination of full-time firefighters, supplemented by "on call" part time firefighters. Nationally, this staffing model has been on the decline and it has become increasingly difficult to maintain adequate staffing levels here in Nahant. The Nahant Fire Department employs 8 full time firefighters and ideally would have a minimum of 15 part-time (call) firefighters. Throughout the last year we have been operating with less than 10 part-time firefighters. Not having enough trained and experienced personnel results in far less efficient operations and increased danger to our first responders. Another result is that we sometimes have a significant delay responding to a second emergency incident when our on duty staff is already dealing with an incident. This scenario is occurring with increasing frequency. If the Nahant Fire Department is not able to hire, train, and retain a sufficient number of part-time firefighters then there will be a need for a sizeable increase in full-time personnel. This will be a very costly change. The Nahant Fire Department needs able bodied Nahant residents to commit to serving their community as part time firefighters.

At the start of 2023 we had a vacancy in our full time staff. We initiated the hiring process through civil service and on April 26th we hired William Hussey as Nahant's newest full-time firefighter. Bill had been

a call-firefighter in Nahant since 2019. Bill is currently attending the Massachusetts Fire Academy and will graduate at the end of January 2024.

The Nahant Fire Department also was able to hire 4 call-firefighters in 2023. We currently have 4 call-firefighters attending the Massachusetts Call/Volunteer Fire Academy and they are expected to graduate in early March 2024. We are excited to get them involved and responding to incidents.

CAPITAL EQUIPMENT AND NEEDS

At the 2022 Annual Town Meeting voters approved two articles related to the fire department. Funding was approved to replace our 2004 fire engine and funding was approved for a feasibility study to provide guidance on the best path forward to address the obsolete fire station and police station. I am happy to report that our new Sutphen fire engine is under construction and we expect delivery of the new fire engine early summer 2024. The process for the feasibility study has been slow, but we are working with Town Administrator Tony Barletta and Police Chief Timothy Furlong and hopefully will be moving to select an architect to complete the study in the coming months. Construction of a new fire station or public safety building is at the top of capital needs for the Nahant Fire Department. The current fire station is a remodeled temporary military building that is over 70 years old and is not only unsuitable for our operations but is unhealthy for our personnel.

At the upcoming Annual Town Meeting I will be seeking support to approve funding to replace Nahant's ambulance. The build time for new ambulances has grown to nearly two and one half years. Our current ambulance will be eight years old in 2024. If funding for a new ambulance is approved at the 2024 Annual Town Meeting and we sign a contract to purchase a new ambulance after Town Meeting, then we will not receive the new ambulance until late 2026 or early 2027. At that time our current ambulance will be over ten years old. The normal life of an emergency ambulance is between 5-7 years. In Nahant we are not as busy as other emergency medical systems so we typically get more life out of our ambulance but I would not recommend going beyond ten years of age for Nahant's ambulance.

We also need to replace all of the Nahant Fire Department's SCBA cylinders. The SCBA cylinders are inserted into our Self Contained Breathing Apparatus and provide breathing air for our firefighters when they operate in an IDLH atmosphere. SCBA cylinders must be hydrostatically tested every 5 years after manufacture and cannot be hydrostatically tested more than 3 times. That means that they have a finite life of 15 years. All 53 SCBA cylinders owned by the Nahant Fire Department reach their end of life (15 years) in 2025, so I am seeking funding to replace them. I will seek grant funding to replace the SCBA packs in 2024. If we are not successful obtaining grant funding then I may be seeking funding next year to replace the SCBA packs.

I want to express my most sincere gratitude to all of the other Town employees, committee members, and residents. The support that is shown to the Nahant Fire Department is a constant source of inspiration and continually motivates us to strive to improve the services that we provide. Nahant is an outstanding community to work in and I am honored to be a part of the team and to serve the people of Nahant. I am very fortunate to work alongside the outstanding employees of the Nahant Fire Department.

Respectfully Submitted,

Austin Antrim
Fire Chief

Full-Time Personnel

- Austin Antrim, Chief
- David Doyle, Acting Captain
- Josh Mahoney, Acting Lieutenant
- Frank Pappalardo, Lieutenant
- Robert Barreda, Lieutenant
- Nicholas Papagelis, Firefighter
- Matthew Canty, Firefighter
- Steven Scaglione, Firefighter
- William Hussey, Firefighter

Call Personnel

- Dennis Ball, Firefighter
- Sean Carritte, Firefighter
- Michael Day
- Bryan Doherty
- Ryan Dignan, Firefighter
- Trent Gallagher
- Kieth Olbash, Firefighter
- Ronald Petrucci
- Evan Scourtas, Firefighter
- Edward Steriti, Firefighter

Incident Type	Total Incidents
111 - Building fire	3
113 - Cooking fire, confined to container	7
116 – Fuel burner/boiller malfunction, fire confined	1
152 – Outside rubbish, trash, or waste fire	1
300 - Rescue, EMS incident, other	1
311 - Medical assist, assist EMS crew	11
320 - Emergency medical service incident, other	2
321 - EMS call, excluding vehicle accident with injury	320
322 – Motor Vehicle Accident with injuries	2
323 - Motor vehicle/pedestrian accident (MV Ped)	1
324 - Motor vehicle accident with no injuries.	4
350 – Extrication, rescue, other	1
360 - Water & ice-related rescue, other	2
365 - Watercraft rescue	3

400 - Hazardous condition, other	1
412 - Gas leak (natural gas or LPG)	6
413 – Oil or other combustible liquid spill	2
424 - Carbon monoxide incident	2
441 – Heat from short circuit (wiring), defective/worn	1
442 - Overheated motor	4
444 - Power line down	4
445 - Arcing, shorted electrical equipment	2
500 - Service Call, other	8
510 – Person in distress, other	3
511 - Lock-out	11
512 - Ring or jewelry removal	1
520 - Water problem, other	3
521 - Water evacuation	4
522 - Water or steam leak	4
531 - Smoke or odor removal	1
550 - Public service assistance, other	2
551 – Assist police or other governmental agency	2
553 - Public service	38
554 - Assist invalid	45
561 – Unauthorized burning	1
611 - Dispatched & canceled en route	11
622 - No incident found on arrival at dispatch address	10
652 – Steam, vapor, fog or dust thought to be smoke	1
671 - HazMat release investigation w/no HazMat	3
700 – False alarm or false call, other	2
714 - Central station, malicious false alarm	2
715 – Local alarm system, malicious false alarm	1
730 - System malfunction, other	2
733 - Smoke detector activation due to malfunction	21
735 - Alarm system sounded due to malfunction	11
736 - CO detector activation due to malfunction	4

740 - Unintentional transmission of alarm, other	2
743 - Smoke detector activation, no fire - unintentional	7
744 - Detector activation, no fire - unintentional	8
745 - Alarm system activation, no fire - unintentional	16
746 - Carbon monoxide detector activation, no CO	4

Total Number of Incidents:	**612**
Total Number of Incident Types:	**51**

NAHANT DEPARTMENT OF PUBLIC WORKS

I hereby submit the annual report for the Town's Department of Public Works function for the year ending December 31, 2023.

The Town's Public Works is the function charged with maintaining and operating the physical infrastructure owned by the Taxpayers, including but not limited to the water, storm drainage and sewer system, highways (roads), public buildings, beaches, playgrounds, parks, cemetery and open spaces.

Public Works coordinates all activities necessary to sustain and improve the continuity of the infrastructure operations. The Department maintains 23 miles of roadways, 11 sewer pumping stations, and numerous miles of water and sewer mains. In 2023, the department's staff included, seven (7) full time positions plus one (1) vacancy not funded in the FY22 budget, two(2) regular part-time positions, eight (8) summer seasonal positions and a hand full of "on-call" part time personnel. The Department also retains contracted services for the operation and maintenance of the wastewater pumping stations and underground utility work when required.

The following are the highlighted events that occurred during the calendar year.

1. Water and Sewer

a. Water

The new automated water meter reading system is functioning as designed. The meter system is read three (3) times during the course of the year.

The DPW aggressively monitors potable water intake supplied by the Massachusetts Water Resource Authority (MWRA). Efforts to identify unaccounted for water flows were successfully mitigated. Annual leak testing was conducted on the water distribution system any detected leaks were corrected by DPW staff.

Drinking water samples were conducted twice a month and lead and copper survey test were performed twice during the year. All tests were within acceptable limits.

Based on information provided by the Fire Department, recent hydrant flow testing, and recommendations in the Water Distribution and Wastewater Collection Capital Improvement Plan (Capital Plan) updated by Coughlin Environmental in March 2017 DPW management and Town officials conducted the following activities:

- Completed the permitting and design for water main upgrades on Fox Hill Road and Emerald Road.
- Conducted Hydrant Flushing
- Conducted Valve Exercising

b. Sewer

In 2023, using the recently updated Capital Plan, DPW management and Town officials conducted the following activities:

- The Town completed the design and permitting for the renovation of the Lowlands Pump Station. This pump station is the largest and central pump station that moves wastewater out of Nahant to the Lynn Wastewater Treatment Plant. This project will improve function and extend the life of another critical piece of wastewater infrastructure. The project was successfully bid out and construction is scheduled to begin in Spring 2024.
- The Town completed the design and permitting for a major sewer main lining project that includes areas where inflow has been and ongoing issue. The sewer main lining work is scheduled to begin in January 2024.
- The operation and maintenance of the eleven (11) sewer pump stations is a 24/7 function. DPW staff self-perform maintenance and repairs as necessary. Weston & Sampson provides emergency response and monthly inspection contracted services for the sewer pumping stations. Equipment in each station that requires replacement or upgrading were identified and a plan to resolve the equipment deficiencies was in place
- Repairs included the following:
    - Various access, structure, and electrical repairs at pump stations were performed throughout the year.

2. Beaches and Parks

During the spring and summer seasons the Department cleaned, and machine raked beaches, emptied all trash receptacles, cleaned and maintained all town restrooms as well as performed landscaping duties daily.

Public green open space areas are machine mowed seasonally on a daily rotation town wide. All parks and playgrounds were fertilized. The department continues to use only organic based fertilizer.

Town wide tree maintenance occurs annually. Damaged trees are first inspected by the Tree Warden and appropriate action is undertaken by DPW staff or contracted services are engaged.

The fall season brings town-wide clean-up of leaves. Leaves and debris were collected throughout the fall from all public parks.

3. Highway and Streets

The Department continued utilizing Chapter 90 funding for our road maintenance program. Chapter 90 funding supplements local funding with roadway resurfacing, crack sealing, and sidewalk repair. The following roadway areas were resurfaced in 2023:

- Town Wharf Parking lot spot repairs and crack sealing.

- Various intersection, roadway damage, and sidewalk repairs.

All crosswalks and stop lines were painted. The town owned street sweeper was in operation two days per week in various parts of town. Additional support of subcontracted street sweeping was completed during the year.

Over the winter months, January through March, the Department handled numerous snow and ice events clearing and treating the roadways with DPW personnel and equipment. Application of approximately 500 tons of road salt occurred during this period.

All full-time staff members received training in confined space entry in 2023. Training is a continuous effort.

As customary, maintenance of the surface water drainage system occurred. Catch basins were rebuilt and damaged inlet and outfall pipes servicing the catch basins were repaired. Maintenance was completed on the drainage ditch system from Ward Road to Flash Road.

The Department was able to purchase a new utility vehicle (John Deere) for maintenance on areas that are difficult to access as well as to assist with snow removal from sidewalks and walkways. The Department was also able to purchase two new large dump trucks to replace the older 6-wheel dump trucks that had been in service for 9 years. The two new 6-wheeled dump trucks will be utilized to transport material and snow removal and winter roadway treatment.

4. Trash Collection, Compost, and Recycling

Weekly curbside trash collection is contracted to Waste Management Systems. Once a week town wide collection was modified to a two (2) day consecutive collection. Little Nahant, Bass Point to Spring Road (Day 1), and the remainder of Big Nahant (Day 2). This modification has proved successful and allows for the collection company to pick-up any missed collections.

The DPW operations facility located on Flash Road is not open to the public for trash disposal. The facility is not a licensed transfer station, and therefore is prohibited from accepting construction debris, propane tanks, gasoline tanks, hazardous liquids/materials, batteries, furniture, etc. The dumpsters located on the property are for the strict purpose for town related operations. Any and all debris that is illegally dumped on the property cost the town to remove. The property is monitored 24/7 with video surveillance cameras. The public is advised that the DPW will enforce the no trespassing posting on the property and will pursue perpetrators of illegal dumping.

The Compost Facility on Spring Road held its scheduled drop off each Wednesday and Saturday of every week from April through December. This area is restricted to residents only. When the area is open, there is an on-duty monitor that will request proof of residency. The rules and regulations concerning the compost area are posted on site as well as on the town website. No private contractors are allowed to dispose debris within the compost property regardless if the debris was generated from Nahant residents' property. This area is also monitored 24/7 with a

video security network. When foreign objects are dumped within the area, the DPW actively pursues violators.

Distribution of compost area material is managed daily. The Town has utilized dumpsters to continually remove vegetative debris from the compost facility to avoid a large surplus of material in the area.

Annual curbside leaf collection in the spring and autumn months occurred in 2023.

A defined portion of the Compost Area remains available for local Lobstermen to store their traps. This designated area is annually leased to the Lobstermen.

Disposal of recyclable metals is available on the last Saturday of every month from April to October at the DPW facility. Recycling of electronic equipment such as televisions and computers requires a small disposal fee per device. If there are questions concerning what equipment is accepted and associated fees, please contact Town Hall. Disposal of electronic equipment is outside the scope of household trash, therefore, the town contracts electronic disposal services. The electronic disposal fees help offset the cost to remove the equipment from the town.

5. Cemetery

Perpetual care of the cemetery grounds is a duty that is taken seriously by the DPW. The daily grounds maintenance of the cemetery is staffed with seasonal part-time employees who strive to deliver the best environment possible. Several projects that occurred in 2023 including but not limited to; preparing the grounds for the Memorial Day observances, narrowing walking paths, re-establishing walking paths and repositioning headstones that have recessed below surface elevations.

6. General Projects

DPW completed the first phase of the Bear Pond improvements, built and maintained new public trails at both Fort Ruckman and Bailey's Hill, completed tree pruning/removal and restoration of the south facing slope of Baileys Hill. New pickleball lines were painted on the newly built Flash Road Athletic Courts.

Many other smaller scale projects on roadways, beaches and parks were completed throughout the year to improve the condition and aesthetics of public land in Town.

The Town has several capital projects in the design stages scheduled for completion in 2024, including water main upgrades on Emerald Road and Fox Hill Road, Bear Pond restoration work and roadway and sidewalk paving.

The town's infrastructure had several unexpected system failures during 2023. During each event, the DPW staff members performed their jobs admirably. Their undaunting commitment to get dirty along with expertise brought successful conclusion to the challenges encountered. Most of the events required the assistance of our local public safety departments, town administration

and the patience of the residents. I would like to thank all the stakeholders for their assistance and cooperation during these straining times.

Numerous thanks to, The Board of Selectmen, Town Administrator Tony Barletta, Town Hall staff, Police and Fire Departments, every D.P.W. employee, all Boards and Committees, and residents of the town for their continued support.

DPW Members:

Tim Lowe
Keith Olbash
Mike Gagnon
Dan Gauvain
Marco Ciccioti
Scott Grieves
Dave Wilson

Respectfully submitted,

Zachary M. Taylor
Superintendent of Public Works

NAHANT PUBLIC SCHOOLS

The 2023 calendar year got off to a great start with many fine and performing arts programs. The Nahant Educational Foundation sponsored a mural project led by artist Ties DeBlij. Students, teachers and parents collaborated to paint an undersea mural in a hallway, and a forest mural in the library. In the same month JES art teacher Laura Cheney opened an exhibit of her work at the Boston's Children Museum, while her colleague Scott Bullock re-introduced the instrumental band program.

In February the school was able to launch several initiatives using federal funds from the Elementary and Secondary School Emergency Relief (ESSER) grant. A no-cost after school enrichment program offered students to participate in programs including fitness, art and social clubs, with 35% of the student body taking part. Similarly, the school launched a no-cost summer enrichment program, reinforcing math and literacy skills through science lessons. ESSER funds also sponsored repeated visits from a specially trained beagle, which helped students and staff recover from the difficult period that was COVID.

Spring launched with several guests and spring-themed events. Julie Tarmy, Director of the Historic Society, shared an exhibit entitled "From Nahant to the Moon," based on the work of resident Robert Steeves, who invented a gold foil used on the mission. A volunteer program brought in support for gardening, and each class had an opportunity to plant peas, lettuce, and potatoes in their bed. Meanwhile, students in the preschool program were treated to a performance by Pumpernickel Puppets, who brought a variety of rabbit puppets, and stories to accompany them. The month of May closed with a visit from SPOT, a robotic "dog" built by Boston Dynamics and brought to the school by teacher Madeline Fodero.

The school year closed out with a celebration of our academic achievement, as the school landed in the 79th percentile based on MCAS results. This was based on improved scores in the English language arts, where 63% of students were found to be proficient, besting the state by 21 percentage points, and in mathematics, where 54% of students were proficient, which was 12% better than the state average.

At the close of the school year the sixth grade class was sent on its way to Swampscott Middle School, and were to be joined by the fifth grade class. After much discussion and debate, the School Committee determined this was the best option for the group, as it only consisted of five students.

The 2024-2025 school year opened much as the calendar year had earlier, with arts and culture. The Nahant Education Foundation held a very successful fundraiser for our music program. As a result, over 20 xylophones were repaired, and students trained on their use. Mr. Bullock led a strong and successful recruiting effort for the school band, with 18 students signing up. In addition, an art exhibit opened at the Historic Society featuring Nahanter Norman LaLiberte. Over the next several week's students worked to create art in his style. This was then displayed in the Society's gallery.

The fall saw several improvements to the facility and grounds. NEMLEC toured the school, and provided a security assessment. The assessment revealed that the school is in great shape with respect to security, and access to a state grant would be used to make even more sound. Outside of the school saw the installation of a micro-forest, thanks to the work of volunteer Diana Brandi's and several teams of students. Meanwhile, behind the school several boulders were brought in from a neighboring property that was getting a new foundation.

The calendar year was closed out with the continuation of several long-term traditions. These included a Veteran's Day assembly, several holiday concerts, the PTO Christmas Tree sale, as well as the Christmas Parade.

Respectfully submitted,
Tony Pierantozzi, Superintendent
Kevin Andrews, Principal

The following students received certificates successfully completing their elementary, middle school and high school years:

2023 JOHNSON SCHOOL GRADE 5 GRADUATES

Jodeci DeJesus, Blake Hussey, Henry Martin Presley Martineau, Ryan Sherlock and Broc West.

2023 JOHNSON SCHOOL GRADE 6 GRADUATES

Staar Bascon, Heather Bozarjian, Ione Byam Miller, Jonathan Dam, Connor Deloid, Kenneth Drolette, Reagan Duane, Eric Johnson, Maeve Nugent, Adam O'Reilly, Alexander O'Shea, Grey Palmer, Violet Powell, Julianne Sheehan, Elsie Skabekis and Eliana Uzcatequi,

2023 SWAMPSCOTT MIDDLE SCHOOL GRADUATES

Noah Bascon, Aidan Bruno, Edward Cauley, Gabriele Ciota, Matthew Conant, Ava Ferragamo, Callia Fiore, Madison Gaudet, Yasmin Hagayegi, Michelle Hayes, Sarah Lewis, Marina Maddocks, Madison Marsh, Brayden McCarthy, Samuel Morse, Nora O'Reilly, Charles Powell and Ashley Sherlock,

2023 SWAMPSCOTT HIGH SCHOOL GRADUATES

Torin Anderson, Ethan Angersbach, Braedan Bozarjian, Colby Goodwin, Elise Hamernick, Ronan Locke, Tia-Devona Palmer, Mia Raffaele, Mia Schena, and Szymon Wabno.

NAHANT PUBLIC LIBRARY

More library patrons are visiting the Nahant Public Library now than they have in the last 5 years! The library has surpassed its Pre-COVID numbers in regards to library visits. That means more people are reading books, learning about Nahant history, attending library programs, and accessing technology.

Patron Visits	Adult Visits	Child Visits	Teen Visits	**Total Visits**
2019	8884	2067	702	**11653**
2020	2538	482	172	**3192**
2021	4452	1066	210	**5728**
2022	7089	2206	318	**9613**
2023	8478	2904	354	**11736**

New patrons are also signing up for cards, to borrow everything from books and ebooks to museum passes and EnChroma® colorblind correction glasses. In 2023, there were 154 new cards, mostly to new residents, making the total number of active cards equal to about half of Nahant's population. Nahanter's are readers, which is reflected in the fiscal year circulation statistics recorded below. Also, reflected in the numbers below is a steady growth of interest in digital materials. Each year, the numbers go up for patrons reading and viewing digital content from the library.

Circulations	**FY2023**	**FY2022**	**FY2021**	**FY2020**	**FY2019**
Physical items	14,098	12,874	9,413	13,178	16,832
Electronic items	4,606	4,123	3,891	3,518	2,120
Total items	**18,704**	**16,997**	**13,304**	**16,696**	**18,952**

Attendance at programs has also increased. Miss Emma has added a Saturday Story Time, and the library has been collaborating with the Lynn Schools to provide the Coordinated Family and Community Engagement Program (CFCE) STEM Play Group. 1,794 people have attended Children's Programs in 2023. Carolyn's Summer Music Series, offered live and via Facebook simultaneously, also continues to be very popular. 147 patrons in total attended the library's programs and events centered on Debby Irving's book, *Waking up White*. From Summer Reading Kids Yoga Classes to Banned Book Sit-Ins celebrating Banned Books Week, the library hosted many successful programs and events, covering a wide range of topics.

Library Director, Sharon Hawkes, retired in September after serving the Town of Nahant for over 7 years. New Director, Nori Morganstein started this Fall and has been spending a lot of time getting to know the community and the many great projects Sharon started and worked on for Nahant residents over the years. Nori also has plenty of new ideas that she has already started implementing, like more digital and intergenerational programming at the library such as virtual

author talks and painting programs for all ages. The library submitted a new Strategic Plan to the state in November, which was quickly accepted.

Phase Two of the building repairs was completed in 2023, with work to repair the eroded sandstone blocks at the west window outside the local history room. The stone was replaced and repointed. A report on Phase 2 repairs was written by Richard Smith for the MA Historical Commission.

Phase Three will involve block repair and cleaning, repointing, and flat roof replacement. After that, interior repairs will be considered, including HVAC, electrical work, plumbing needs, and woodwork restoration. The Friends of the Nahant Public Library have created a Building Fund specifically to allow for future building care projects, and they invite you to donate.

Respectfully submitted,
Anne Whiston Spirn, Chair
Daniel P. Munnelly
Linda Jenkins
Nori Morganstein, Director
Sharon Hawkes, Director (retired)

COUNCIL ON AGING

The Nahant Council on Aging (COA) Mission Statement: "To provide physical, emotional, and mental stimulation enabling those sixty and over to achieve engaged and fulfilling lives in a safe environment",

The year 2023 was a busy year for our seniors. We continued to implement our morning programs, at the COA, prior to lunch being served. The weekly meditation program met each Thursday and gained newcomers. Our dedicated volunteer cooks managed to put together scrumptious meals resulting in some being designated as the COA favorite. It's this continued opportunity to share a meal and interact with each other that has resulted in less isolation and has a built an unique community.

Services continued with fitness, health, outreach, and community support. Below are the numbers of lunches we served from 2015 - 2023

NUTRITION

2015 - 2,633
2016 - 3,033
2017 - 3,220
2018 - 3,905
2019 - 4,603
2020 - 5,323
2021 - 5,684
2022 - 4,426
2023 - 4,252

- Our partnership with the Veterans' Service Officer, Jon Lazar continued in 2023. On the 1st Wednesday of every month, the Greater Boston Food Bank distributed food to veterans and their families. Nahant veterans signed up for the program, the DPW picked up the food in Revere. The volunteer Vets prepared the food bags for pick up. In 2023 the Veteran's food drive returned to the Nahant Life Saving Station from the town hall. Once again, the COA was the recipient of any food surplus, which helped subsidize the daily lunch program. We are grateful for the support.
- Greater Lynn Senior Services continued to provide Meals on Wheels to their existing Nahant homebound seniors as well as the milk for the COA lunch program.

HEALTH

Our podiatrist continued to come every other month to take care of the Nahant seniors. This is a valuable service to most. Seniors signed up, in advance and most insurances covered this service.
We continue to do our blood pressure clinic each month with the help of Nancy McCarthy RN. We also started a hearing clinic that meets every other month. Seniors are screened for hearing issues and any follow up will take place in Swampscott at the doctor's office

As mentioned before, meditation continued once a week. The health benefits that are gained from meditating continued to prove to be a positive experience with the small group that meets.

Our manicurist stopped coming due to her leaving for another job. We are still looking for someone to replace that service

OUTREACH WORK

In 2023, a COVID booster clinic was held town wide in the town hall and seniors were vaccinated.
We continued with the speaker series, periodically, after lunch. We had many guest speakers talking about many issues including: home health aide services, constituent services from Congressman Seth Moulton's office, elder law information and fire safety with the Nahant Fire Department, the town clerk about early voting, and a specialist regarding not getting scammed came to speak .

FITNESS

Our fitness programs continued during 2023 at the Rose Marie room in the Community Center. Chair YOGA and matt YOGA continued as well. Chair exercise classes at the town hall continued 3 days a week.

ACTIVITIES

We returned to painting on canvas periodically with Marty Taylor. Those classes proved to be popular. In addition, we welcomed a new contributor artist who meets once a month and has used various art techniques in helping our seniors experience creativity in a whole new way. We also attended theater events in Stoneham and Beverly. We continued to travel up the Essex River, after lunch, during this past summer.

We returned to shopping every other week at Market Basket.
We also had a visit from Mae West that was well attended. The show was interactive and a lot of fun.
We took day trips to Putnam Pantry and Cathy's Café on Route One. A mystery ride in the summer that involved ice cream at the end. A visit to the Sand Sculptures in Revere. A trip to Russell's Orchard in Ipswich. We also managed to support our young friends at Lynn Technical High School's culinary arts program, by having lunch throughout the school year.

A support group for caretakers of those with dementia or Alzheimer's continues to meet monthly at the Nahant Village church.

A music program was started in the fall. We meet once a month and sing suggested songs from the seniors. We are led by a talented musician who helps us make a joyful noise each time.

We held many special lunches at the Council on Aging in 2022. Valentine's Day, St. Patrick's Day, Mother's/Father's Day, 4th of July, Labor Day and of course Thanksgiving and Christmas. All were well attended.

COMMUNITY SUPPORT

Our newsletter "Nahant Tiffany Times", continued to be a source of information about monthly events at the Council on Aging. Anna Manzano,RN continues to write the Nurses Corner. Anna has shared very valuable information every month for our readers.

A special thanks to COA employees Ann Callahan, Penny Morse, Jim O'Connor, Pat Scanlon and Mark Lucantonio for their help and support during this past year. I want to thank the many COA volunteers, new and old, for their continued dedication to the seniors of Nahant.I could not do this job without all of you. So thank you!

A big thank you to the Friends of the Nahant Council on Aging: Linda Lehman and Lana Mogan co-chairs, Mary Irene Dickerson Treasurer, Peggy Silva Secretary, and all the associate members of the Friends. Thanks for all the fundraising you do. It supports all our efforts at the COA.

In addition to our Friends, I would also like to thank the Board of Directors for their commitment and loyalty to serving our seniors in the town. Thank you Angela Bonin, Donna Steinberg, Emily Potts, Lollie Ennis, Sheila Hambleton, Linda Jenkins, Carol Sanphy and Janet Taylor. I count on your guidance and help to keep me going. Thank you!

And finally, a very special thank you to Peter Barba and Lynda Fields for coordinating the Barefoot Black Tie Fund Raiser last August. The Nahant Council on Aging was the recipient of the proceeds of the event. The money raised will help us in future endeavors .It was a wonderful night and we are very grateful for the generosity bestowed.

Last, but not least, continued thanks to our Town Administrator Tony Barletta, and our Selectmen for their unwavering support. Also a special thank you to the dedicated staff of the Town Hall who continue to answer every question I have and always help no matter what. I continue to be proud to be part of such a great team. A special thanks to our first responders at the Police and Fire departments. Some of our seniors needed immediate help during the year and the NPD and NFD were quick to respond and very comforting to those who needed them. In addition a big thank you to our DPW. They say it takes a village, and the continued support of the Nahant Community for our seniors is living proof! Thank you all!

Respectfully submitted,

NAHANT COUNCIL ON AGING

Executive Director
Mary Miner

Board of Directors
Angela Bonin, Chair
Donna Steinberg, Vice Chair
Janet Taylor, Secretary
Emily Potts, Treasurer
Lollie Ennis
Sheila Hambleton
Linda Jenkins
Carol Sanphy
Farris Vanmeter

BOARD OF ASSESSORS

REVALUATION

We completed our 2nd interim year analysis of all real and personal property in August for the FY2024 tax billing cycle. Our last DOR Certification year was completed in 2022 for the FY2023 tax billing cycle. I am pleased to report that this year's assessment roll topped nearly $1.5 billion. Following is a brief review of that achievement.

DATA COLLECTION

Thirty-three years have now passed since we installed the AssessPro real estate and personal property valuation and assessment administration software developed by Patriot Properties, Inc. A change was made with our vendor selling out to a company named Catalis. So far, our relations remain strong. The AssessPro Classic software is being faded out. We have to prepare for a newer cloud-based system which could take place for FY2026.

Since the DOR has changed our certification cycle from a 3 year to a 5 year term, data collections have been modified to meet that demand and mandates.

Data Collectors and our appraisal staff performed the on-going property exterior measuring and interior inspecting for all real estate classes. And the Assessors work during the abatement process adds to the quality of our database.

Every year, whether interim or certification, reviews are done by the Department of Revenue (DOR) on the required cyclical program, as well as for building permitted changes, pre-appraisals, abatements and sales verifications.

FIELD REVIEW

In addition to individual property on-site review, field reviews are required periodically to check for observed data accuracy and consistency. The Town Assessor conducts several town wide drive-by's in late winter and early spring. This drive-by review provides another level of assurance that when valuation schedules are applied, the results will be "Fair and Equitable". Commercial/Industrial/Utility/Apartment & Rental Valuations are analyzed; of sales data as well as income & expense market data. Field review of 1/5 of these properties was verified for quality and checking the prior year models. No changes were warranted.

SALES ANALYSIS

Sales analysis is the first step to getting the tax rate set. Included in the attachment is the sales report. The town-wide interim year program resulted in a valuation system that was applied uniformly throughout the town, while reflecting all the adjustments warranted individually and by neighborhood, to arrive at "Full and Fair Cash Values" as per Massachusetts General Law.

DOR REVIEW & FINAL APPROVAL

The statistical reviews were conducted by the DOR and interim year review approved setting the new FY2024 assessments. See the LA 4 form attached.

CLASSIFICATION HEARING & TAX RATE

Following the Hearing with the Board of Selectmen, they approved a single tax rate at $9.07 per $1,000 of taxable value as calculated by the Board for all property classes. The tax commitment and mailing were timely for an Actual FY24 tax bill.

ABATEMENT REVIEWS

Upon mailing of the tax bills and on or before the due date of the first Actual TAX bill, property owners have an opportunity to file an Abatement Application on the basis of overvaluation or misclassification. 49 abatements applications were filed of 11,753 taxable accounts, or just over 215th of 1%. Generally, those with merit were resolved through our ZOOM sessions and testimony from the taxpayer. Most valuation discrepancies were the result of data errors on the property record card. The Board appreciates the general public's cooperation in its efforts to serve all property owners of all property types to assure fair and uniform values even during the abatement process.

Some applications were denied and no appeal has been taken up with the Appellate Tax Board in Boston. Though, a personal property appeal from Boston Gas dates back to FY2022, and funds in the Overlay cannot be released; funds are necessary in case the Town loses.

OTHER TOWN REVENUE RESOURCES GENERATED BY ASSESSORS

In addition to meeting all state requirements as well as daily office oversight, the Town Assessor, college interns, and senior work-off abatement personnel strive to make improvements to benefit the Town taxpayers. The Motor Vehicle Excise Tax Commitment and Abatement processes are performed as quickly as possible. A newer method to generate the Boat Excise Commitment is taking longer than planned. The town citizens are assured that like real and personal property, taxes on these are assessed and abated appropriately and uniformly for the maximum benefit of all.

TECHNOLOGY IMPROVEMENTS

In addition to our state-of-the-art software for the valuation and administration of both real and personal property, Cartographic Associates, now CAI Technologies of Littleton, NH has continued to maintain the digital GIS-mapping program. In addition, NearMap conducts 3 flyovers a year for our aerial maps which are used to watch for changes to properties. This helps with the mapping program that is annually updated and reconciled with our property records for consistency in both parcel inventory and land area. In addition, our parcel data, maps, FEMA data, etc. are provided to the town's website as AxisGIS for the benefit of both Town staff, Boards, Committees and the general public.

ADMINISTRATIVE STAFFING

A big thank you goes out to Cameron Merrill, a member of the Board who served us faithfully for 2 years. He has been missed but we know the Town is in good hands because he now serves on the Zoning Board of Appeals.

For a third year in a row, two college interns acting as assessor's clerks assisted the Town Assessor and the Board. We hope they continue to help since they are fully trained with the mapping updates, answering excise questions in a proper manner. Thanks to Duncan Page and Ariana Casella from Swampscott!

Sheila Hambleton, Town Assessor was recertified as a Massachusetts Accredited Assessor (MAA) in 2023, having received her MAA #623 in 1990; maintaining her designation continuously.

A grand acknowledgment for the Board of Assessors belongs to David C Hunt, Chairman and Kathryn Sherber, Secretary for their due diligence and dedication to the Town of Nahant. You should be very grateful for their years of service provided to this Board and in many other Town areas.

Your Elected Board of Assessors, before entering the performance of his/her duties, each Assessor upon election has taken the oath of office specific to assessors and assistant assessors. Massachusetts General Law has provided that because the DOR Commissioner of Revenue has

regulatory oversight over assessing in every city and town, the Commissioner likewise determines the training requirements for the assessors and any assistants. At this time, the Commissioner has determined Course 101, including the Classification Training Workshop, meets the minimum requirements. The full Board of Assessors and staff have completed these and have been certified as such by the Mass. Commissioner of Revenue. Any town citizen wishing to serve on the Board should send an email to Sheila Hambleton; shambleton@nahant.org. A joint meeting with the Board of Assessors and Board of Selectmen appoints a member to fill a vacancy.

The Board looks forward to continuing education opportunities offered by the MA DOR and the professional associations, the Massachusetts Association of Assessing Officers (MAAO), the International Association of Assessing Officers (IAAO), the Mass. Chapter of the IAAO, the Essex County Assessors Association of Assessing Officers and seminars by the DOR. The assessors have attended seminars and workshops to broaden and reinforce their understanding of property tax law.

In particular, the Board has focused on current and possible future tax relief and deferral options for our disabled and elder citizens. To that goal, we will introduce articles for the Annual Town Meeting to adopt and possibly a new Senior Means Tested Exemption when setting the tax rate. Our Senior and Veteran work-off abatement program has resulted in successfully providing needed tax relief (exemption) and help to many different town offices.

All these efforts are consistent with the Board of Assessors and Town Assessor's commitment to meet its challenges as a key finance team member to the benefit all the citizens of the Town of Nahant.

Respectfully submitted,

David C. Hunt, Chairman
Kathryn Sherber, Secretary
Vacant, 3rd Member
Sheila K Hambleton, Town Assessor

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Nahant
TOWN

SALES

Final Statistical Report - Certification - Fiscal Year 2023

Non Time-Trended Sales

Sales Ratio Study for the Period:1/22/2020 thru 12/29/2021

Class Analyzed	101	102	104	105	111-112	130-132	300's	400's
Parcels	1,141	38	54	6	6	36	8	2
Arms Length Sales	28	8	6	0	0	0	0	0
Total Sales Reported	42	11	7	1	2	1	1	0
AL Sales / TS Reported (%)	66.67	72.73	85.71	0.00	0.00	0.00	0.00	0.00
Arms Length Sales	2.45	9.09	11.11	0.00	0.00	0.00	0.00	0.00
Median Assessment Sales Ratio	0.97	0.98	0.99					
Average Deviation	2.77	2.55	4.66					
Coefficient Of Dispersion	2.86	2.60	4.71					
Average Proposed Assessment	1,029,196	505,238	1,035,417					
Average Sale Price	1,068,818	523,450	1,010,417					
Agg Ratio	0.96	0.97	1.02					

Note: Low median aggregate ratios (Agg Ratio) may indicate low assessments on the highest valued properties in that class.

Signatures

Statistical Reviewer

Thomas Dawley, BLA Field Representative , DLS , dawleyt@dor.state.ma.us 617-626-2389 | 6/6/2022 7:40 AM

Documents

No documents have been uploaded.

FISCAL YEAR 2023 SALES REPORT (assessment date =1/1/2022)

Sale Date	Parcel Id	Seller	Buyer	St Num	St Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Assessed Value	Current Assessed Value	TT Sales	Current Yr. ASR	Assessment % Change
12/29/2021	25C-0-239	ROWE, NICHOLAS &,	BROWN, JAKE A	90	LITTLE NAHANT RD	101		950,000	720,400	911,000	950,000	0.96	1.26
12/20/2021	25C-0-D	MURDOCK, JEFFREY R &,	KLECHA, KATLYN PROVENCHER, TARYN E	84	LITTLE NAHANT RD	101		1,000,000	757,000	888,000	1,000,000	0.89	1.17
12/1/2021	20-0-14	SEREDA, JOHN &,	CASTOLDI, A PETER	14	BAY VIEW AV	101		820,000	612,400	790,700	820,000	0.96	1.29
11/17/2021	16-0-5	BARILE, FRANCIS J &,	CASTOLDI, A PETER	22	SPRING RD	101		610,000	502,000	572,400	610,000	0.94	1.14
11/10/2021	23-0-89	MARTELL, COLIN,	KIM, DEAN	59	FOX HILL RD	101		1,130,000	893,800	1,098,000	1,130,000	0.97	1.23
11/10/2021	21B-0-69	CUNNINGHAM, SEAN TRUSTEE,	SHURTLEFF, WILLIAM H	7	MAPLE AV	101		615,000	502,800	567,700	615,000	0.92	1.13
10/29/2021	18-2-96	WILSON, LUKE &,WILSON, NICOLE- T/E	BANDERECK, CHRISTIAN	48A	SPINNEY PATH 2	102		450,000	372,500	427,400	450,000	0.95	1.15
10/20/2021	7-0-5	DAVIS, JENNIFER; TRUSTEE,	VIVIANO JR, STEPHEN DAVID	34	SUMMER ST	101		977,500	920,500	949,700	977,500	0.97	1.03
9/13/2021	18-130-92	ATK EQUITIES LLC,	CSERMA, DENCE & CSERNA-NYIRO, DORA;T/E KEEGAN, DANIEL	132	BASS POINT RD 130	102		823,000	790,400	802,800	823,000	0.98	1.02
9/3/2021	5-0-21	PAL, INDER &,	DOUGLAS	26	CENTRAL ST	101		580,000	495,800	551,000	580,000	0.95	1.11
8/27/2021	25B-0-115	BENGSTON, SUSAN J; TRUSTEE,	DALPE, REBECCA L	21	LITTLE NAHANT RD	101		665,000	592,600	681,200	665,000	1.02	1.15
8/20/2021	25B-0-143	MCEACHEN, PHILIP T &,	ESTRELLA, HOLLY C BIRTWELL, EDWIN P & CATHERINE;TR	42	LITTLE NAHANT RD	104		675,000	600,000	671,800	675,000	0.99	1.12
8/18/2021	23-0-37	MURPHY, JANE FAMULARI,	BIRTWELL FAMILY TRUST	3	HILLCREST AV	101		619,000	522,800	605,500	619,000	0.98	1.16
7/29/2021	17-0-16	GUIDARA, FRANK W & JULIETTE A , TRUSTEES	KALRA, RITU	16	LAFAYETTE TR	101		2,830,000	1,921,300	2,710,200	2,830,000	0.96	1.41
7/28/2021	8-0-28	O'MALLEY, MARK &,	FLANDERS, KEVIN	71	MAOLIS RD	101		1,150,000	923,600	1,084,000	1,150,000	0.94	1.17
7/13/2021	24-0-19	PETRUCCI JR, RONALD A,	ANAM, OLANREWAJU	20	CASTLE RD	104		665,000	473,200	648,500	665,000	0.98	1.37
7/7/2021	25B-0-83A	KELLY, SAGE,	ALLAIN, ERIC	1	LITTLE NAHANT RD	101		2,025,000	1,803,700	1,905,900	2,025,000	0.94	1.06
7/2/2021	11-0-18A	BATES, ALEX,	HANNA, JOHN D	24R	EMERALD RD	101		528,000	434,100	517,900	528,000	0.98	1.19
7/2/2021	22-0-82	WALSH, JAMES; TRUSTEE,	TREVIÑO, MARIA ARACELI GONGORA	29	KAROLYN CR	101		915,000	764,800	868,000	915,000	0.95	1.13
6/29/2021	19-0-48	SIRIANI, SALLY A &,	ZIERINGER, BRUGMAN, STUART	25	ROLLINS AV	104		840,000	767,300	813,400	840,000	0.97	1.06
6/24/2021	7-C1-1	DOUGWILL, LLC,	THEODORE	297	NAHANT RD C1	102		245,000	230,400	238,600	245,000	0.97	1.04
6/18/2021	19-0-24	RIDDLE WALLACE G &,	LEFKER, BRUCE	16	MAOLIS RD	101		1,703,000	1,506,400	1,611,100	1,703,000	0.95	1.07
6/14/2021	25B-0-33B	RUSSO, CHARLES J,	THALER, JACOB J	5	LITTLE NAHANT RD	101		1,789,400	1,616,400	1,720,300	1,789,400	0.96	1.06
6/4/2021	22-0-108	SANBORN, PAUL &,	SOKOLOV, ILYA	5	HIGHLAND AV	101		820,000	609,100	722,200	820,000	0.88	1.19
5/12/2021	7-0-7	EWE PROPERTIES,INC.- MA LLC,	NAHANT SUMMER LLC	4	SUMMER STREET CT	104		790,000	711,900	735,800	790,000	0.93	1.03
4/28/2021	7-08-1	CHAET, MARK,	WELCH, KEELYN	299	NAHANT RD D8	102		159,000	151,000	153,000	159,000	0.96	1.01
4/20/2021	16-0-42	PATELIS, HILARY; PERS REP,	GORMAN, TESS M	14	SUNSET RD	101		560,000	498,300	564,300	560,000	1.01	1.13
3/30/2021	3B-0-87	BORTON, ELLEN;TR &,LAUBNER, ELLEN TR	SPITZER, GRETCHEN L	16	FORTY STEPS LN	101		600,000	580,100	615,300	600,000	1.03	1.04
3/30/2021	11-0-37	PESCATORE, STEPHEN &,	NEVILLE, KELLIE	5	LODGE RD	101		790,000	647,600	738,900	790,000	0.94	1.14
3/24/2021	10-0-27	ALASSAAD, JULIA M &,	BROWN, IAN	16	HIGHLAND RD	101		565,000	523,800	568,400	565,000	1.01	1.08
3/18/2021	22-0-7	SZUCS, MICHAEL A &,	GREENE, ERIC	91	FOX HILL RD	101		720,000	719,900	737,700	720,000	1.02	1.02

FISCAL YEAR 2024 SALES REPORT (page 2)

3/12/2021	25C-0-17	SALLIMAN, AUGUST &,	FAWCETT, STEVEN C & HELEN E; TRUSTEES	148	WILSON RD	101		1,030,000	902,100	996,200	1,030,000	0.97	1.10
2/12/2021	18-0-127	REMADE LLC,	FLYNN, KEVIN	65	SPINNEY PATH	101		367,000	392,400	360,600	367,000	0.98	0.92
1/29/2021	3B-0-38	ROGAL, PETER K ,	SONG, JUNWEI	391	NAHANT RD	101		3,520,000	3,284,600	3,457,600	3,520,000	0.98	1.05
1/29/2021	12B-0-2	STERITI, EDWARD &,	COLE, NORMAN R	61	SPRING RD	101		823,000	755,900	830,800	823,000	1.01	1.10
12/1/2020	20-0-9	KELLEY III, WILLIAM L &,	CARRANZA, FRANCISCO CLAUDIO	34	BAY VIEW AV	104		792,500	759,400	853,700	792,500	1.08	1.12
9/30/2020	3C-0-51	J,LIFE TEN	ROSMAN, JENNIFER TOM, WILSON & MAURER,M-TRUSTES W TOM 2019 REV	1	WHARF ST	104		2,300,000	2,213,200	2,489,500	2,300,000	1.08	1.12
9/25/2020	18-1-66	REMADE, LLC, 200 WILSON ROAD,	TRUST	156	BASS POINT RD 1	102		822,800	808,200	820,400	822,800	1.00	1.02
7/23/2020	25C-2-30	LLC,ANN & TOM BEALE	GAEDE, NATHANIEL	200	WILSON RD	102		367,800	367,100	373,000	367,800	1.01	1.02
2/14/2020	3A-5-11	CAVANAUGH, BARBARA ,	CADIGAN, DIANE,	162	WILLOW RD 5	102		340,000	334,300	339,800	340,000	1.00	1.02
8/11/2021	5-0-35	BROWNLIE, HELEN,	MOYNIHAN, JOHN H	8	CENTRAL ST	101	A	400,000	641,000	700,300	400,000	1.75	1.09
4/7/2021	25C-0-77	DOUCETTE, CATALDO, STERITI	STERITI	65	LITTLE NAHANT RD	101	A	1,100,000	1,363,900	1,499,900	1,100,000	1.36	1.10
3/13/2020	7-0-27	WASSERMAN OLMSTEAD, CONOR J	BARANEX-OLMSTEAD, BRENDAN M	2	SUMMER ST	105	A	225,000	1,049,600	1,138,800	225,000	5.06	1.08
12/30/2020	3A-1-11	DEVEREAUX, MICHAEL F,	JOHNSON, TIMOTHY A	162	WILLOW RD 1	102	H	250,000	365,200	371,200	250,000	1.48	1.02
1/30/2020	11-0-24C	LEE, KRISTIN &,	BURKE, JOSEPH &,	65	POND ST	108	J	402,000	873,700	462,300	402,000	1.15	0.53
12/29/2021	3B-0-60	BROWN, JAKE &,	MAYO-BROWN, MARGERY	16	FURBUSH RD	101	H	490,000	404,100	462,800	490,000	0.94	1.15
5/27/2021	20-0-13	CONLEY, MICHAEL ,	MARCELLINO-REIS, JOSEPHINE	16	BAY VIEW AV	101	N	880,000	836,800	970,500	880,000	1.10	1.16
1/22/2020	21B-0-4	WARD, G EMIL &,T/COMM	CIANO, JOHN A; TRUSTEE	93	SHERMAN AV	112	N	2,875,000	1,952,800	2,384,800	2,875,000	0.83	1.22
3/18/2021	7-C1-1	EAST BOSTON SAVINGS BANK,	MANDELL, JEFFREY,	297	NAHANT RD C1	102	S	187,000	230,400	238,600	187,000	1.28	1.04

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

SALES

Nahant
TOWN

LA4 Comparison Report - Fiscal Year 2024

Small PP Exemption:	1,000	**Certification Year:**	2023
Billing Cycle:	Semi-Annually	**BLA Advisor:**	Thomas Dawley
Chapter 653:	No		

Property Type	Description	FY 2023 Parcel Count	FY 2023 Assessed Value	FY 2024 Parcel Count	FY 2024 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
101	Single Family	1,140	1,060,347,300	1,140	1,142,268,100	0		81,920,800	7.7%
102	Condominiums	88	27,128,400	88	30,364,600	0		3,236,200	11.9%
MISC 103,109	Miscellaneous Residential	29	40,855,300	29	43,624,400	0		2,769,100	6.8%
104	Two - Family	54	45,046,200	54	48,995,900	0		3,949,700	8.8%
105	Three - Family	6	5,442,200	6	5,932,800	0		490,600	9.0%
111-125	Apartment	6	24,107,800	6	25,540,500	0		1,432,700	5.9%
130-32,106	Vacant / Accessory Land	37	11,851,400	35	11,758,800	-2	-5.4%	-92,600	-0.8%
200-231	Open Space	0	0	0	0	0		0	
300-393	Commercial	8	9,134,400	8	9,595,400	0		461,000	5.0%
400-442	Industrial	2	563,100	2	609,200	0		46,100	8.2%
450-452	Industrial Power Plant	0	0	0	0	0		0	
CH 61 LAND	Forest	0	0	0	0	0		0	
CH 61A LAND	Agriculture	0	0	0	0	0		0	
CH 61B LAND	Recreational	1	723,401	1	813,826	0		90,425	12.5%
012-043	Multi-use - Residential	11	7,451,870	11	7,893,395	0		441,525	5.9%
012-043	Multi-use - Open Space	0	0	0	0	0		0	
012-043	Multi-use - Commercial	0	6,640,830	0	6,982,005	0		341,175	5.1%
012-043	Multi-use - Industrial	0	0	0	0	0		0	
501	Individuals / Partnerships / Associations / Trusts / LLC	77	615,190	132	1,131,350	55	71.4%	516,160	83.9%
502	Corporations	10	592,170	11	572,340	1	10.0%	-19,830	-3.3%
503	Manufacturing	0	0	0	0	0		0	
504	Public Utilities	2	12,745,900	2	15,133,320	0		2,387,420	18.7%
505	Centrally Valued Telephone	2	2,084,900	2	2,127,100	0		42,200	2.0%

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Nahant
TOWN

SALES

LA4 Comparison Report - Fiscal Year 2024

Property Type	Description	FY 2023 Parcel Count	FY 2023 Assessed Value	FY 2024 Parcel Count	FY 2024 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
506	Centrally Valued Pipelines	1	15,030,100	1	15,166,500	0		136,400	0.9%
508	Wireless Telephone	4	286,490	3	166,320	-1	-25.0%	-120,170	-41.9%
550-552	Electric Generating Plant	0	0	0	0	0		0	
EXEMPT VALUE	Exempt Property	95	106,141,800	96	112,227,500	1	1.1%	6,085,700	5.7%

88

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Nahant
TOWN

SALES

LA4 Comparison Report - Fiscal Year 2024

Small PP Exemption:	1,000	**Certification Year:**	2023
Billing Cycle:	Semi-Annually	**BLA Advisor:**	Thomas Dawley
Chapter 653:	No		

Property Type	Description	FY 2023 Parcel Count	FY 2023 Assessed Value	FY 2024 Final Parcel Count	FY 2024 Assessed Value	Parcel Difference	Parcel % Difference	Assessed Value Difference	Assessed Value % Difference
Total Class 1	TOTAL RESIDENTIAL	1,371	1,222,230,470	1,369	1,316,378,295	-2	-0.1%	94,147,825	7.7%
Total Class 2	TOTAL OPEN SPACE	0	0	0	0	0		0	
Total Class 3	TOTAL COMMERCIAL	9	16,498,631	9	17,391,231	0		892,600	5.4%
Total Class 4	TOTAL INDUSTRIAL	2	563,100	2	609,200	0		46,100	8.2%
Total Class 5	TOTAL PERSONAL PROPERTY	96	31,355,750	151	34,298,890	55	57.3%	2,943,180	9.4%
Total Taxable	TOTAL REAL & PERSONAL	1,478	1,270,647,951	1,531	1,368,677,656	53	3.6%	98,029,705	7.7%

LA4 Reviewer:	Thomas Dawley	**Approval Date:**	09/07/2023

Edits :

Comments

No comments to display.

Documents

No documents have been uploaded.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Nahant
TOWN

Levy Limit

Fiscal Year 2024

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT				
A.	FY 2022 Levy Limit	10,034,595		
A1.	Amended FY 2022 Growth	0		
B.	ADD (IA + IA1)*2.5%	250,865		
C.	ADD FY 2023 New Growth	98,756		
C1.	ADD FY 2023 New Growth Adjustment	0		
D.	ADD FY 2023 Override	0		
E.	FY 2023 Subtotal	***10,384,216***		
F.	FY 2023 Levy Ceiling	31,766,199	I.	***10,384,216***
				FY 2023 Levy Limit
II. TO CALCULATE THE FY 2024 LEVY LIMIT				
A.	FY 2023 Levy Limit from I	10,384,216		
A1.	Amended FY 2023 Growth	0		
B.	ADD (IIA + IIA1)*2.5%	259,605		
C.	ADD FY 2024 New Growth	79,126		
C1.	ADD FY 2024 New Growth Adjustment	0		
D.	ADD FY 2024 Override	0		
E.	ADD FY 2024 Subtotal	***10,722,947***		
F.	FY 2024 Levy Ceiling	34,216,941	II.	***10,722,947***
				FY 2024 Levy Limit
III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY				
A.	FY 2024 Levy Limit from II.	10,722,947		
B.	FY 2024 Debt Exclusion(s)	329,600		
C.	FY 2024 Capital Expenditure Exclusion(s)	0		
D.	FY 2024 Stabilization Fund Override	0		
E.	FY 2024 Other Adjustment :	0		
F.	FY 2024 Water/Sewer	1,365,498		
G.	FY 2024 Maximum Allowable Levy	***12,418,045***		

Signatures

Board of Assessors

Sheila K Hambleton, TOWN ASSESSOR , Nahant , shambleton@nahant.org 781-581-0212 | 9/6/2023 1:43 PM

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Nahant
TOWN

TAX RATE RECAPITULATION

Fiscal Year 2024

I. TAX RATE SUMMARY

Ia.	Total amount to be raised (from page 2, IIe)	$ 19,598,624.10
Ib.	Total estimated receipts and other revenue sources (from page 2, IIIe)	7,184,717.75
Ic.	Tax Levy (Ia minus Ib)	$ 12,413,906.35
Id.	Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	96.1788	11,939,546.16	1,316,378,295.00	9.07	11,939,551.14
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	1.2707	157,743.51	17,391,231.00	9.07	157,738.47
Net of Exempt					
Industrial	0.0445	5,524.19	609,200.00	9.07	5,525.44
SUBTOTAL	*97.4940*		*1,334,378,726.00*		*12,102,815.05*
Personal	2.5060	311,092.49	34,298,930.00	9.07	311,091.30
TOTAL	*100.0000*		*1,368,677,656.00*		*12,413,906.35*

MUST EQUAL 1C

Signatures

Assessors

Kathryn M Sherber, Assessor Secretary , Nahant, kksherber_nahantboa@yahoo.com 781-581-0212 | 9/21/2023 9:07 AM
Comment:
David P Hunt, Assessor Chairman , Nahant , lawofficesofdavidhunt@gmail.com 781-581-0212 | 9/21/2023 12:14 PM
Comment:
Sheila K Hambleton, TOWN ASSESSOR , Nahant, shambleton@nahant.org 781-581-0212 | 9/21/2023 1:22 PM
Comment:

Documents

No documents have been uploaded.

Do Not Write Below This Line -- For Department of Revenue Use Only

Reviewed By: Susan Whouley
Date: 09/25/2023
Approved: Anthony Rassias
Director of Accounts: Deborah A. Wagner

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Nahant
TOWN

TAX RATE RECAPITULATION

Fiscal Year 2024

II.	**Amounts to be raised**		
IIa.	Appropriations (col.(b) through col.(g) from page 4)		***19,069,421.10***
IIb.	Other amounts to be raised		
	1. Amounts certified for tax title purposes	***0.00***	
	2. Debt and interest charges not included on page 4	0.00	
	3. Final Awards	0.00	
	4. Retained Earnings Deficit	0.00	
	5. Total cherry sheet offsets (see cherry sheet 1-ER)	6,132.00	
	6. Revenue deficits	0.00	
	7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
	8. CPA other unappropriated/unreserved	***0.00***	
	9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
	10. Other :	0.00	
	TOTAL IIb (Total lines 1 through 10)		***6,132.00***
IIc.	State and county cherry sheet charges (C.S. 1-EC)		341,071.00
IId.	Allowance for abatements and exemptions (overlay)		182,000.00
IIe.	Total amount to be raised (Total IIa through IId)		***19,598,624.10***
III.	**Estimated receipts and other revenue sources**		
IIIa.	Estimated receipts - State		
	1. Cherry sheet estimated receipts (C.S. 1-ER Total)	1,113,805.00	
	2. Massachusetts school building authority payments	0.00	
	TOTAL IIIa		***1,113,805.00***
IIIb.	Estimated receipts - Local		
	1. Local receipts not allocated (page 3, col (b) Line 24)	***1,305,964.74***	
	2. Offset Receipts (Schedule A-1)	***0.00***	
	3. Enterprise Funds (Schedule A-2)	***3,154,454.00***	
	4. Community Preservation Funds (See Schedule A-4)	***472,825.00***	
	TOTAL IIIb		***4,933,243.74***
IIIc.	Revenue sources appropriated for particular purposes		
	1. Free cash (page 4, col (c))	***992,935.00***	
	2. Other available funds (page 4, col (d))	***144,734.01***	
	TOTAL IIIc		***1,137,669.01***
IIId.	Other revenue sources appropriated specifically to reduce the tax rate		
	1a. Free cash, appropriated on or before June 30, 2023	0.00	
	1b. Free cash, appropriated on or after July 1, 2023	0.00	

TAX RATE RECAPITULATION

Fiscal Year 2024

2.	Municipal light surplus	0.00	
3.	Other source :	0.00	
	TOTAL IIId		0.00
IIIe.	Total estimated receipts and other revenue sources (Total IIIa through IIId)		7,184,717.75
IV. Summary of total amount to be raised and total receipts from all sources			
a.	Total amount to be raised (from IIe)		19,598,624.10
b.	Total estimated receipts and other revenue sources (from IIIe)	7,184,717.75	
c.	Total real and personal property tax levy (from Ic)	12,413,906.35	
d.	Total receipts from all sources (total IVb plus IVc)		19,598,624.10

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Nahant
TOWN

TAX RATE RECAPITULATION

Fiscal Year 2024

LOCAL RECEIPTS NOT ALLOCATED *

		Receipt Type Description	(a) Actual Receipts Fiscal 2023	(b) Estimated Receipts Fiscal 2024	Percentage Change
==>	1.	MOTOR VEHICLE EXCISE	601,722.01	545,754.74	-9.30
	2.	OTHER EXCISE			
==>		a.Meals	74,565.92	67,581.00	-9.37
==>		b.Room	100,770.42	20,000.00	-80.15
==>		c.Other	6,850.07	5,050.00	-26.28
==>		d.Cannabis	0.00	0.00	0.00
==>	3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	166,031.07	29,000.00	-82.74
==>	4.	PAYMENTS IN LIEU OF TAXES	12,560.10	0.00	-100.00
	5.	CHARGES FOR SERVICES - WATER	0.00	0.00	0.00
	6.	CHARGES FOR SERVICES - SEWER	0.00	0.00	0.00
	7.	CHARGES FOR SERVICES - HOSPITAL	0.00	0.00	0.00
	8.	CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00	0.00
	9.	OTHER CHARGES FOR SERVICES	33,549.99	30,000.00	-10.58
	10.	FEES	32,993.07	32,000.00	-3.01
		a.Cannabis Impact Fee	0.00	0.00	0.00
		b.Community Impact Fee Short Term Rentals	0.00	0.00	0.00
	11.	RENTALS	275,075.67	200,000.00	-27.29
	12.	DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00	0.00
	13.	DEPARTMENTAL REVENUE - LIBRARIES	489.69	0.00	-100.00
	14.	DEPARTMENTAL REVENUE - CEMETERIES	7,650.00	4,293.00	-43.88
	15.	DEPARTMENTAL REVENUE - RECREATION	0.00	0.00	0.00
	16.	OTHER DEPARTMENTAL REVENUE	219,263.91	179,298.00	-18.23
	17.	LICENSES AND PERMITS			
		a.Building Permits	125,748.00	115,000.00	-8.55
		b.Other licenses and permits	58,370.00	52,855.00	-6.24
	18.	SPECIAL ASSESSMENTS	0.00	0.00	0.00
==>	19.	FINES AND FORFEITS	40,062.82	25,000.00	-37.60
==>	20.	INVESTMENT INCOME	6,812.35	133.00	-98.05
==>	21.	MEDICAID REIMBURSEMENT	0.00	0.00	0.00
==>	22.	MISCELLANEOUS RECURRING	0.00	0.00	0.00
	23.	MISCELLANEOUS NON-RECURRING	24,754.54	0.00	-100.00
	24.	Totals	*1,787,289.63*	*1,305,964.74*	*-26.93*

Signatures

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Nahant
TOWN

TAX RATE RECAPITULATION

Fiscal Year 2024

APPROPRIATIONS									AUTHORIZATIONS MEMO ONLY	
City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
05/20/2023	2024	19,069,421.10	14,546,825.09	992,935.00	144,734.01	0.00	2,912,102.00	472,825.00	70,000.00	600,000.00
	Total	***19,069,421.10***	***14,546,825.09***	***992,935.00***	***144,734.01***	***0.00***	***2,912,102.00***	***472,825.00***		

* Enter the fiscal year to which the appropriation relates.
** Appropriations included in column (b) must not be reduced by local receipts or any other funding source.
Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.
*** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Signatures

Clerk

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.
Diane Dunfee, Town Clerk , Nahant , ddunfee@nahant.org 781-581-0015 | 8/11/2023 2:58 PM
Comment: Diane M. Dunfee

Documents

No documents have been uploaded.

	Valuations, Tax Rates and Levy Comparisons				
			Breakdown of Valuation by Class		
Fiscal Year	Tax Rate	Tax Levied	Total Taxable Value	Residential	Personal, Commercial & Industrial
	per $1000				
1990	$8.49	$3,254,528.93	$383,336,741.00	$369,310,500.00	$14,026,241.00
1991	$8.79	$3,356,614.88	$381,867,449.00	$367,603,200.00	$14,264,249.00
1992	$11.32	$3,477,061.58	$307,160,917.00	$295,441,515.00	$11,749,402.00
1993	$12.09	$3,579,321.69	$296,056,384.00	$284,981,510.00	$11,074,874.00
1994	$12.44	$3,678,653.55	$295,711,700.00	$284,840,660.00	$10,871,040.00
1995	$12.80	$3,780,104.33	$295,320,651.00	$284,382,075.00	$10,938,567.00
1996	$12.94	$3,891,769.16	$300,754,958.00	$289,741,720.00	$11,013,238.00
1997	$13.26	$4,046,046.09	$305,131,681.00	$294,435,645.00	$10,696,036.00
1998	$13.51	$4,130,695.11	$305,700,000.00	$305,289,479.00	$10,630,334.00
1999	$13.67	$4,481,518.60	$327,836,035.00	$316,502,015.00	$11,334,020.00
2000	$12.91	$4,609,496.01	$357,048,490.00	$344,826,890.00	$12,221,600.00
2001	$11.03	$4,754,663.17	$431,066,470.00	$418,170,710.00	$12,895,760.00
2002	$9.39	$5,031,005.38	$535,783,320.00	$519,785,450.00	$15,997,870.00
2003	$9.12	$5,189,180.16	$568,989,052.00	$552,747,600.00	$16,241,452.00
2004	$8.44	$5,351,005.45	$634,005,385.00	$617,231,040.00	$16,774,325.00
2005	$7.86	$5,582,443.38	$710,234,525.00	$684,523,535.00	$25,710,990.00
2006	$7.27	$5,757,002.28	$791,884,770.00	$764,764,670.00	$27,120,100.00
2007	$7.11	$6,013,739.35	$845,814,255.00	$817,090,635.00	$28,723,620.00
2008	$8.33	$7,215,168.41	$866,166,675.00	$837,158,930.00	$29,007,745.00
2009	$8.53	$7,212,381.46	$845,531,239.00	$813,348,235.00	$32,183,004.00
2010	$9.42	$7,333,650.72	$778,519,185.00	$747,105,295.00	$31,413,890.00
2011	$10.00	$7,329,113.00	$750,876,240.00	$719,725,860.00	$31,150,380.00
2012	$10.55	$7,714,292.49	$731,212,558.00	$700,717,305.00	$30,495,253.00
2013	$10.74	$7,894,468.98	$735,052,978.00	$703,078,585.00	$31,974,393.00
2014	$11.03	$8,101,812.60	$734,525,168.00	$702,477,885.00	$32,047,283.00
2015	$10.92	$8,285,176.19	$758,715,768.00	$725,379,105.00	$33,336,663.00
2016	$10.52	$8,301,264.90	$809,424,570.00	$774,819,465.00	$34,605,105.00
2017	10.47	$8,729,426.00	$833,756,045.00	$796,755,840.00	$37,000,205.00
2018	10.25	$8,916,933.00	$869,944,710.00	$829,580,235.00	$40,364,475.00
2019	10.91	$9,797,711.00	$898,048,630.00	$857,455,795.00	$40,592,835.00
2020	10.97	$10,620,981.00	$968,184,190.00	$927,687,420.00	$40,496,770.00
2021	10.51	$10,892,253.00	$1,036,370,381.00	$997,298,510.00	$39,071,871.00
2022	9.79	$11,181,061.00	$1,142,089,941.00	$1,096,201,870.00	$45,888,071.00
2023	9.09	$11,550,190.00	$1,270,647,951.00	$1,222,230,470.00	$48,417,481.00
2024	9.07	$12,413,906.35	$1,368,677,656.00	$1,316,378,295.00	$52,299,361.00

2023 Calendar Report-from 1/1/2023 to 12/31/2023

The following statistical report is made up of two fiscal year FY2023 & FY2024

REAL ESTATE TAX BUSINESS	
Total amount of FY24Tax **R/E Committed**	$12,102,815.73
Total amount of Tax **abated**	$177,785.24
Total number of abatement applications abated	8
Total amount of Tax **EXEMPTION for Sr. Work-(**	$16,261.59
Total number of applications **EXEMPTIONS for S**	11
Total amount of **exemptions**	$116,340.00
Total number of **exemption applications**	130
Total amount of **deferred taxes**	$17,572.44
Total number of **Tax deferral** applications	4
WATER & SEWER LIENS -FY2024	
unpaid water/sewer fee added to real estate	$105,818.60
COMMUNITY PRESERVATION ACT (CPA) (Surcharge Tax)	
Total amount of FY24 **CPA Tax committed**	$326,135.32
Total amount of **CPA Tax abated**	$7,840.59
Total **CPA applications abated**	79
Total amount of **CPA Tax exempted**	$19,921.88
Total **CPA applications exempted**	124
PERSONAL PROPERTY TAX BUSINESS	
Total amount of FY24 Tax committed	$311,091.32
MOTOR VEHICLE & TRAILER EXCISE BUSINESS	
Total amount of **excise Tax committed**	$598,678.55
Total **invoices committed**	3466
Total amount of **excise Tax abated**	$11,945.87
Total **number of abatements**	93
BOAT EXCISE BUSINESS	
Total amount of **excise Tax committed**	$7,462.00
Total **number committed**	157
Total amount of **excise Tax abated**	$1,377.66
Total **number of abatements**	16
OTHER MISCELLANEOUS BUSINESS	
Abutters lists certified: ZBA hearings	8
Abutters lists uncertified:Conservation Commission H	0
Special Abutters	1

PLANNING BOARD

The Nahant Planning Board ("Board") had an active and productive year in 2023. The Board began the year by passing regulations for Marijuana Establishments and Marijuana Treatment Centers for the Town of Nahant. The Board created an application requirement for special permits that are required for such establishments, created ventilation requirements, limited signage and advertising, required such establishments be located certain distances away from playgrounds and schools, and created certain annual reporting requirements. For a special permit to be issued, the facility must demonstrate, inter alia, that it is designed to minimize adverse visual and economic impacts on abutters and other parties in interest, provide adequate security measures, and address any traffic issues.

The Board also focused a great deal of attention on the issue of short-term housing. Two separate hearings were held; one hearing on the matters raised by a citizens' group and a second hearing on the proposal recommended by Short-Term Rental By-Law Advisory Committee ("STRC"). The Board ultimately declined the approach proposed by the citizens' group and recommend the proposal of the STRC. That proposal was approved by the Advisory and Finance Committee and sent for a vote at Town Meeting. While the Town amended the approach of the STRC by prohibiting short-term housing for non-owner-occupied properties in residential districts, the Board believes its statements on the STRC plan and other work helped guide regulation of short-term housing in permitted areas and for permitted operators.

Next, the Board had extensive discussion on processes for meetings and decision-making. While determining it should follow Robert Rules, the Board decided to make the following additions to the authority of the Chair through the next Town election:

i. Chair shall set the agenda and seek input from other members on agenda items and generally will add agenda items suggested by members.
ii. Chair shall make substantive comments and shall make motions and vote as well as generally direct the meeting.
iii. Chair shall generally ensure all members had an opportunity to speak before allowing alternate Board members to speak and then allowing, in his discretion, members of the public to speak.
iv. Any Board member may make a motion to take exception to a determination by the Chair
v. To extent the overriding rule adopted is inconsistent with Open Meeting Laws ("OML"), the OML governs.

The Board considered the recommendation by Massachusetts Department of Transportation ("DOT) for its Northern Strand bike path on the Lynnway. The Board suggested further study, but its recommendation was rejected by State DOT. The Board also discussed improvements to Bear Pond and the need to update the Town Master Plan.

As the year came to a close, the Board gave consideration to the Housing Production Plan for the Town of Nahant, a work product of the Housing Production Plan Advisory Sub-committee and the Metropolitan Area Planning Council ("MAPC"). As 2023 came to a close, that plan has not

yet been adopted by the Board, although an amended plan is expected to be considered by the Board in early 2024.

Cal Hastings, who had been Vice Chairman of the Board and a member of the Board for more than 20 years stepped down in 2023 and was replaced by Alternate Member Michelle Capano. On October3, 2023, the Board approved combining the positions of Corresponding Secretary and Recording Secretary. Rebecca Flacke was appointed an Alternate Member and James Dolan was reappointed as an Alternate Member in August 2023.

Michelle Capano has served as Chairperson of the Housing Production Plan Advisory Sub-committee and Board member Patrick O'Reilly also served on that committee. Other committees on which Board members served are set forth below.

The Planning Board looks forward to an active and productive 2024.

Planning Board Members and Position before October 3, 2023
Rob Steinberg, Chairperson
Cal Hastings, Vice Chairperson (through June 7, 2023)
John Stabile, Recording Secretary
Shannon Bianchi, Corresponding Secretary
Patrick O'Reilly, Treasurer
Shannon Bianchi
Steve Viviano
Michelle Capano, Alternate Member (appointed voting member in August 2023)
James Dolan, Alternate Member

Planning Board Members and Position as of October 3, 2023
Rob Steinberg, Chairperson
Shannon Bianchi, Vice Chairperson
John Stabile, Recording Secretary
Shannon Bianchi, Corresponding Secretary/Recording Secretary
Patrick O'Reilly, Treasurer
Steve Viviano
Michelle Capano
Rebecca Flacke Alternate Member
James Dolan, Alternate Member

Planning Board Members on Other Committees or Boards
Michelle Capano – Chairperson, Housing Production Plan Advisory Sub-committee, Town Administrator appointment
Patrick O'Reilly – Housing Production Plan Subcommittee
James Dolan (Alternate) – Member of the Community Preservation Committee
Sheila Hambleton – Town-Owned Land Study Committee

INPECTIONAL SERVICES

Building Inspector

The Annual report of the Building Inspector for calendar year 2023 is presented below.

Total number of residential permits issued: 246
Total estimated project cost $9,168,927.90
Total fees collected and deposited with the Treasurer-Collector $109,345.00

Total number of commercial permits issued: 14
Total estimated project cost $308,996.00
Total fees collected and deposited with the Treasurer-Collector $3,865.00

Total number of sheet metal permits issued: 15
Total estimated project cost $247,986.00
Total fees collected and deposited with the Treasurer-Collector $2,991.00

Respectfully submitted: Wayne T. Wilson, Inspector of Buildings
Max Kasper, Alternate Inspector

Electrical Inspector

The Annual report of the Electrical Inspector for calendar year 2023 is presented below.

Total number of permits issued: 104

Total fees collected and deposited with the Treasurer-Collector $7,855.00

Respectfully submitted: Edward L. Poulin, Electrical Inspector
David Doyle, Alternate Inspector

Plumbing and Gas Inspector

The annual report for the Plumbing and Gas Inspector for the calendar year 2023 is presented below.

Total number of plumbing permits issued: 54
Total number of gas fitting permits issued: 50

Total fees collected and deposited with the Treasurer-Collector $7,625.00

Respectfully submitted: Michael F. Cullinan, Plumbing and Gas Inspector
Francis Cullinan, Alternate Inspector

ZONING BOARD OF APPEALS

	APPLICANT	PROPERTY	DECISION
1	McCarthy, Peter and Tracy	52 Castle Road	Special Permit granted to build mudroom and deck.
2	Spelta, Eugene	14 Summer Street Court	Special Permit granted to build garage.
3	Kim, Dean	59 Fox Hill Road	Withdrawn.
4	Savage, Robert J.	2 Summer Street Court	Special Permit granted to build one story addition.
5	Carbone, Marc and Jennifer	5 Ellsworth Road	Special Permit granted to build garage.
6	Lundberg, Katherine	89 Willow Road	Appeal denied and therefore, Building Inspectors decision enforced.
7	Waters, Paul and Robin	43 Pleasant Street	Special Permit was granted for home reconstruction.
8	Sampson, Sally	43 Colby Way	Special Permit granted for project as presented and to reduce front setback to 15'.
9	Elmer, David and Kristin	215 Nahant Road	Special Permit granted for Shed.
10	Devereaux, Michael	41 Wharf Street	Special Permit granted for home reconstruction.
	Summary:		**ZBA Members 2023:**
	Special Permits (dimensional)	8 Granted	Jocelyn Campbell, Member, Chair
	Enforcement Actions	1 Denied	David Walsh, Member, Vice Chair
	Petitions Withdrawn	1 Withdrawn	Michael Rauworth, Member
	Total for 2023 = 10 Matters	10 Total	Gerardo Raffaele, Member
			Cameron Merrill, Member
			Max Kasper, Alternate
			Josephine Reis, Alternate
			Caitlin Kelly, Alternate

Respectfully submitted:

Jocelyn J. Campbell, Chair

COMMUNITY PRESERVATION COMMITTEE

At the Town Meeting in 2004 voters accepted the provisions of the Commonwealth's Community Preservation Act, which adds a 3% surcharge to town property taxes above the first $100,000 of assessed value. Revenues from this surcharge and matching State funds must be devoted to (1) open space, (2) historic preservation, (3) affordable housing and (4) certain recreational uses. The first three of these areas must receive an allocation of at least 10 % of each year's revenues. If they are not fully awarded, the remaining monies are set aside for possible expenditure within those categories in future years. The nine members on this Committee include representatives from six groups within Nahant: Planning Board, Recreation Committee, Housing Authority, Conservation Committee, Open Space Committee and the Historical Commission. The Selectmen appoint the remaining three citizens.

Community Preservation funding continues to be a vital element in enhancing the quality of life in Nahant. Over the twenty-one years of its existence, the Committee's experience in promoting and managing the program has been demonstrated by the quality of the projects and their impact on the community.

Since adoption, CPA funding has stimulated projects over $9.7 m, of which CPA funding is over $2.8 m, and the Town's share (i.e. the Town's surtax) is over $3.99 m. In addition to receiving the state match for each of the years since the Town accepted the Community Preservation Act, the Town has leveraged additional multiples of private and public monies the amount of $5.2 m. Much of this money would not have been spent if CPA were not there to fill funding gaps and to stimulate qualifying projects.

During the history of CPA funding in Nahant, of the 100-odd projects approved, many had conditions for matching funds. A significant investment has been made with CPA funding in town-owned properties and projects in the form of 75 construction-related grants totaling $8.4 m, and 25 planning grants in the amount of $412,500. Two grants were not accepted ultimately by the recipient: the American Legion Porch Repair Grant and Nahant Little League refreshments building study.

The Town's share (raised by the surtax) of the awards for those projects is $3.99 m. or approximately 43% of the total cost of the approved projects. In other words, the Town has been able to achieve a 4:1 leverage from its CPA funds, which means that the Town has only provided approximately 40 cents of every dollar needed for funded projects. This is in part due to the private matches provided by several of the grantees.

The state match for FY2023was 90%. Over the history of CPA in Nahant, the average match has been approximately 70% as the match in the early years was 100%. As more communities have joined the program, the match levels have varied but as a 3% community Nahant enjoys the highest percentage of match in the three rounds of state allocation.

The process has consistently involved publicizing the program through the local newspapers and contact with community organizations and town committees followed by public meetings held in December 2022 to explore community needs and encourage grant applications.

Following receipt of grant applications in late January 2023, individual meetings were held with potential grantees. The Committee then consulted with the Board of Selectman and Finance Committee prior to presentation to the Town Meeting. At the Town Meeting for FY 2024, the Committee recommended these grants and administrative expenses, which were approved by Town Meeting –

FY 2024 Grants:

- $10,000 from Fiscal Year 2024 Community Preservation Fund estimated revenues for administrative and operating expenses of the Community Preservation Committee.

- $71,720 from the FY 2024 Community Preservation estimated revenues to upgrade the existing Flash Road public tennis courts with improvements of lighting, wind and sunscreens to enhance the multi-uses of the courts for tennis playing as well providing improvements for the playing of pickleball for the purpose of promoting recreation in the Town of Nahant. The request for CPA funding, including all incidental and related costs, is based upon an application submitted by a group of volunteers but all upgrades to the facilities and their use are subject to approval by the Town of Nahant and administration by the Town Administrator and Board of Selectmen.

  Category: Open Space & Recreation

- $23,775 from the FY 2024 Community Preservation estimated revenues for the purpose of completing a half-way completed project of restoring and digitizing badly degraded historical records--Nahant School registers, 1963-1968.

  Category: Historic Preservation

- $46,500 from FY 2024 Community Preservation estimated revenues to continue restoration work at the Fort Ruckman section of the east slope of the Bailey's Hill.

  Category: Open Space & Recreation

- $29,000 from FY 2024 Community Preservation estimated revenues to carry out restoration projects at Lodge Park on East Point. This proposal involves trail redesign and natural restoration to improve safety as well as the introduction of new signage.

  Category: Open Space & Recreation

- $50,000 from FY 2024 Community Preservation estimated revenue for the planting of trees at the Kelly Green and restoration of three pedestrian bridges.

Category: Open Space & Recreation

- $20,000 from FY 2024 Community Preservation estimated revenue for the planning and implementation of the Town's rights of way.

Category: Open Space/Recreation

- $25,000 from the FY 2024 Community Preservation estimated revenues for the purpose of transforming currently vulnerable Town of Nahant vital records, 1980 - present, into a format that will ensure their preservation for all mandated, as well as historical purposes.

Category: Historic Preservation

- Payment of debt service on the $350,000 Town Hall and Greenlawn Cemetery Entrance Archway Bonding authorized by the 2022 Annual Town Meeting (Article 22H), the sum of $52,850 from FY 2024 Community Preservation estimated revenue for the first year of the bond payments.

Category: Community Housing

- Payment of debt service of principal and borrowing on the $500,000 Public Library Bonding authorized by the 2021 Annual Town Meeting (Article 21E), the sum of $45,879 from FY 2023 Community Preservation estimated revenues and $24,121 from Community Preservation Fund General Reserves for the second year of the bond payments.

Category: Historic Preservation

- Payment of debt service of principal and borrowing on the $400,000 Public Library Bonding authorized by the 2019 Annual Town Meeting (Article 16C), the sum of $51,695 from Community Preservation Fund General Reserves for the third year of the bond payments.

Category: Historic Preservation

- That the Town set aside from Fiscal Year 2022 Community Preservation Fund revenues for later appropriation any other amount not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserves Account for later appropriation.

As the facilitator, advisor, and agent for funding recommendations for Community Preservation monies, we maintain an account balance in the range of $166,000 for general purposes and there is approximately $43,000 accumulated in the Community Housing category. Also, we are members of the Community Preservation Coalition, and made a concerted effort to keep up with Community Preservation developments state-wide.

Respectfully submitted,

Lynne Spencer *Chair (*Historical Commission)
Paul Spirn, *Secretary* (appointed by the Select Board)
Ellen Goldberg (appointed by the Select Board)
David Wilson (Housing Authority)
Nancy Cantelmo (Open Space)
Austin Antrim (appointed by the Select Board)
James Dolan (appointed by the Select Board)

Vacancy (Planning Board)
Vacancy (Conservation Commission)

OPEN SPACE AND RECREATION PLAN COMMITTEE

The Open Space and Recreation Plan Committee was appointed in late May, 2019 as a joint appointment by the Moderator and Board of Selectmen (pursuant to Article 29 of the 2014 Annual Town Meeting). The Committee's charge was to draft and implement an approved Open Space and Recreation Plan for Nahant. We are pleased to report that the 2022 Open Space and Recreation Plan for the Town of Nahant was approved by the Commonwealth of Massachusetts on October 4, 2022 and is in effect through May, 2029. This enables the Town to apply for state grants and other funding for open space, recreation, and overall community planning.

Pursuant to Article 22 of the 2023 Annual Town Meeting, the existing Open Space and Recreation Plan Committee was made a standing Committee which will continue from year to year, renamed the Open Space Committee, and became a seven (7) member committee.

The Committee received a Community Preservation Act grant at the 2023 Annual Town Meeting for the Bailey's Hill-Fort Ruckman East Slope Restoration Project-Phase Two. This involves the ongoing control of invasive plant species and the purchase and September 2023 planting of native shrubs and trees, with the help of Parterre Ecological, a professional ecological landscape company. The Committee has been working with the Town and DPW on the implementation of the work covered by this grant. The area came out great and we urge all to take a walk on the Heritage Trail to see this area. We thank the DPW for all their work in this area and we will work with them in 2024 to continue restoration of this part of the park.

The Committee received a Community Preservation Act grant at the 2023 Annual Town Meeting for implementation of the Lodge Park Management Plan. There are many recommendations in the Plan, and Year 1 implementation emphasizes enhancement of the visitor experience, safety, and stewardship of wildlife habitat. Implementation begins with design improvements to hazardous overlook areas, improving visitor safety, redesigning paths that are unsafe or prone to erosion and installing wayfinding and educational panels. The Committee thanks the DPW and Parterre Ecological for their help implementing the Plan, and Nahant SWIM for their support.

The Committee welcomes new member Kellie Neville and thanks Paula Devereaux for her continued service on the Committee even though she has stepped aside as chairperson.

The Committee looks forward to continuing its work in 2024 with continued improvements and plantings at Baileys Hill, undertaking measures identified in the Lodge Park Plan, and implementing the goals and actions identified in the approved Open Space and Recreation Plan. Also, we will work with the Tree Taskforce and DPW to establish a Memorial Tree Program to encourage the planting of trees on municipal land to honor a loved one or notable event.

Respectfully submitted,

Trish Aldrich, Chairperson
Nancy Cantelmo, Clerk
Ellen Antrim, Member
Paula Devereaux, Member
Rebecca Durgin, Member
Kellie Neville, Member

MEMORIAL DAY COMMITTEE

Planning for the parade commences in January of each year. 2023 was no exception however, due to the fluidity of Public Health concerns and restrictions, no final decision was made to have a parade until the end of February. Planning was completed during March, April and May in order for the committee and invited organizations to meet their Memorial Day planning and other commitments.

Invitations were sent to past parade participants and new elements were considered based on committee deliberations. In March responses to invitations were received and an order of March was generated.

In April the Chief Parade Marshal published "Nahant Parade Order #1" outlining the placement of each parade participant organization, time, date, and ceremonies of the parade. After the parade order is published, only minor changes to the order were made.

The 2023 parade elements included: Nahant Police Color Guard and contingent of the Nahant Police Department, the selected Johnson School 6th Grader: Ione Byam Miller, Color Guard of the American Legion, Mortimer G. Robbins Post #215 and Nahant Marching Veterans, Nahant American Legion Auxiliary Unit 215 Marching Members, Nahant Town Officials and Invited Guests: State Senator Brendan Crighton and State Representative Peter Capano, 2023 Nahant Memorial Day Parade Grand Marshal, Richie Lombard USMC. Marching elements were the Bridgewater Antiphonal Society, USS Constitution Color Guard, US Coast Guard Color Guard and Sector Boston contingent. Swampscott HS Band, Lynn Classical Marine Corps JROTC, 2023 Graduating Class of the Johnson School, Johnson School Band, and Nahant Girl Scouts. Motorized elements were Nahant Sailing Program, Nahant Lions Club, and Nahant Fire Department Vehicles.

This year a loudspeaker system was installed at the Nahant Wharf to enhance interaction with citizens and guests. The Nahant American Legion Post 215 gave the Memorial Day Committee a generous contribution towards the loudspeakers. Responses to the addition of loudspeakers has been overwhelmingly positive; we hope to make this a permanent feature of our ceremonies.

Contact was made with Greenlawn Cemetery, plans were made for acquisition of flags and decorations for graves of veterans. A subcommittee ascertained and acquired the number of flags and markers needed to decorate the graves of Nahant veterans buried at Greenlawn Cemetery. A marker medallion and an American flag is placed on each veteran grave. Various organizations in Nahant and concerned citizens decorate graves of Nahant veterans the Saturday before Memorial Day. The Nahant Town Clerk provided a list of veterans from Nahant who have died since the last ceremony (May 29, 2022). These veteran's names are read and recognized at Greenlawn Cemetery ceremony.

Many contributions to the success of our parade occur but have been little noticed or recognized:
The Nahant Garden Club annually goes throughout the town and parade route ensuring we have beautiful floral displays. The Garden Club also annually contributes memorial wreaths for the Civil War Monument, WWI monument, The WWII/Korea/Vietnam monument at Greenlawn Cemetery, Davis Memorial Park and Veteran's Memorial Park.
Finally, the Garden Club makes a bio-degradable wreath for our Sea Services Memorial at Town Wharf. Every year the town is fittingly prepared through the efforts of the Public Works who place American Flags above the roads throughout the town, the Cemetery Commission prepares the cemetery for the placement of flags and markers and the Harbormaster/Wharfinger clears and prepares the wharf, harbor and Marjoram Park. Concerned citizens from many organizations meet the Saturday before Memorial Day to decorate the graves of Nahant veterans with a medallion marking the conflict they served in and a flag. Mapping of Greenlawn Cemetery was a multi-year effort of Eagle Scout candidates and by Eagle Scouts of troop 50, Nahant. Their efforts were passed on to the Nahant Historical Society.

Last year and this year we passed several hundred flags to our children and youth enhancing their participation in the Parade and Ceremonies. Thanks to contributions from a generous citizen donor, Michelle Capano, parade committee members passed on about 600 flags to children of Nahant.

On behalf of the Nahant Memorial Day Committee thank you for making our 2023 Memorial Day Parade and Ceremonies a success. Your presence added to the dignity in commemoration of America's fallen of all branches of service in all wars and to the veterans with ties to Nahant who passed over the bar in the last year. To all of you my sincere thanks and we will see everyone next year.

The June Memorial Day committee meeting is for after-action critique and suggestions. Expenditures are summarized and submitted to the town for reimbursement of expenses, and the committee summarizes and finalizes its activity for 2023.

Respectfully Submitted,
Ed Manzano, Chair

Nahant Memorial Day Committee 2023:
Ed Manzano, Chair,
Steven Bulpett
Candace Cahill
Lynda Fields
Bob Fields
Wayne Noonan
John C. Orzalli
Alice Volk-Roy
Dave Wilson

CONSERVATION COMMISSION

Since the enactment of the Nahant Wetlands Protection Bylaw in September of 2018, the Commission has continued to work with Applicants to put together projects which are permittable under both state and local laws. As of the writing of this report, the Commission has issued four Determinations of Applicability, three Orders of Conditions and one Permit Extension this fiscal year.

As a reminder to property owners, any construction in the floodplain, Coastal Bank, Coastal Beach, or buffer zone must receive a permit from the Conservation Commission prior to commencement of work. A permit must be obtained to ensure the project complies with the requirements of the Massachusetts Wetlands Protection Act and the Nahant Wetlands Protection Bylaw, and to ensure it is designed to withstand coastal storms and flooding. Questions regarding wetlands protection in Nahant may be directed to Conservation@Nahant.org or the Inspectional Services office.

Respectfully submitted,

Colleen Collins
Thomas Famulari
Henry Hall
Mark Jarrell
Mark Patek
Eden Reiner
Skylar Tibbits

HARBORMASTER REPORT

My very sincere thanks to all our Assistant Harbormasters for their continued dedication to the town; this is an appointed position that only offers a small stipend as payment for their time and effort. We would not be able to respond quickly and effectively to requests for assistance or monitor boat traffic close to our beaches without them.

The Nahant Harbormaster Department performed the following duties throughout the 2023 boating season:

Emergency Response: 2

Disabled Boat Assistance: 6

Investigations: 12

Event standby: 4

Mooring permits issued: 97

Mooring permit fees collected: $10,039.00

Very Respectfully,

Robert W. Tibbo

Nahant Harbormaster

WHARFINGER

The town wharf is a very busy place throughout the summer. Fresh air, sunshine, boating, and the Nahant Sailing program bring many children and adults out onto the pier throughout each day. Sailing program boats, recreational boats, and commercial fishing boats are constantly moving around the pier and floats. We are fortunate to live in a town where all parties demonstrate a tremendous amount of respect and cooperation while using the facility as this is our best opportunity to keep each other safe.

2023-2024 boat storage fees collected: $10,222.00

Very Respectfully,

Robert W. Tibbo
Wharfinger

NAHANT SAILING PROGRAM

The NSP was pleased to be able to successfully continue its 40th year of operation in 2023.

We had 102 participants sailing in Nahant waters during July and August. This included 77 youth in the daily classes and 25 adults in the Tuesday evening classes.

The program was carried out by 17 Nahant young people employed as instructors and another 4 unpaid counselors in training.

From Tudor Beach and Marjoram Park, the white sails of the Rhodes 19's and the smaller Optimist training dinghies skippered by 8–10-year-olds could be seen sailing the inner waters between the spindle and Joe's Beach. Older youth continue to learn skills sailing the 14' 420 fleet racing dinghies.

With the support of Friends of Nahant Sailing 3 Feva's were added to our fleet to provide new options for mid-level students and a J-24 was available through a shared option with the Greater Lawrence Boat Club.

In 2023, NSP's instructors again ran a successful evening fund raising event designed to bring people to the wharf to encourage parents and others to take up sailing as a sport. Guests were taken on short sails in the program's Rhodes 19's and aboard Dory Club member's larger boats. There was a good turnout and again many requests to make this an annual event.

Fees ranged from $225-350 for individual adults to $600-$775 for the regular classes for the seven-week instruction period. Youth classes met three times each week for three hour-long sessions. Adults sailed on Tuesday and Thursday evenings from 6-8pm. Student racers participated in Marblehead Junior Race Week racers and competed in regattas at Cottage Park Yacht Club and Hull.

For 2024, the Sailing Program Committee, is planning to be able to a full range of classes and will also special classes scheduled to be in synch with the Johnson School summer school program. Registration for the Sailing Program begins in May and will be advertised in various locations throughout the town.

Respectfully Submitted by the Nahant Sailing Program Committee,

Heidi Fiore
John Fulghum
Jeff Hall
Eric Kirton
Mark Patek

BEAUTIFICATION COMMITTEE

Nahant's Beautification Committee came into existence following a 1984 Town Meeting vote. A small group of seasonal volunteers plants and cares for plantings on Town–owned land, from signs to memorial plaques, urns and beds at Town Hall, Nahant Public Library, Nahant's Police and Fire Stations to the Veterans' Memorial Park, the Pumping Station near the Town Wharf and the circle at Cliff and Vernon Streets. We supplement the work of the Garden club and the Cemetery Committee. The refreshing of the Village church circle at Cliff and Vernon is our major goal for the coming season.

Our work this past season was affected by rabbits and rain. The Garden Club's list of rabbit resistant plants gave us a start, but the rabbits had other ideas, and several plots were planted more than once before arriving at the best mix! The rain provided a sharp contrast from the previous season. Beds required checking for overflow all season long.

We would like to extend an invitation to join us. We have no meetings and a small town stipend inspires us to add splashes of color to places all over town. Special thanks to Zachary Taylor, head of the Nahant DPW for all his help and to Mary Lowe who keeps our affairs in order.

Enjoy our work in the coming season.

Respectfully submitted,

Pat McArdle and Karen Savino, co-Chairs

2023 Season Committee Members:
Pat McArdle and Karen Savino, Co-Chairmen
Nancy Antrim
Bobby-Jo Blair
Diane Cadigan
Christine Johnson Liscio
Regina McArdle
Pam Morse
James Savino
Roxanne Schena
Bruce Tarney, Pro Bono

VETERANS SERVICES

FY 2024 saw the single highest number of new VA Health and Compensation claims submitted on behalf of Nahant veterans. In total, nearly $90,000 was received by Nahant veterans and will continue to flow into Nahant each year. Due primarily to the federal governments new PACT ACT for service-connected disabilities, our Department of Veterans Services submitted nearly a dozen Fully Developed VA claims to address various illnesses, injuries and health concerns, which were directly related to their military service duties. Many of these claims were for elderly widows of their deceased veteran husbands. It is deeply satisfying to see the help the VA can provide these veterans and families to help maintain their lifestyles.

The primary goal of the Veterans Services Department is to implement and sustain the Commonwealth's MGL CH115 program in our community, to make sure all of our veterans and families receive funding to help shelter, feed and provide health care for veterans who are 200% below the federal poverty level. While uncommon in towns like Nahant, there are unfortunate circumstances where individuals and families encounter situations that thrust them in dire need of assistance. We are here to help them, and proud to do it in partnership with the state.

The Town of Nahant stands ready, prepared and alert to serve and help our veterans through the Veterans Service Officer, Jon Lazar. Please visit our new Facebook page, NAHANT VETERAN'S SERVICES, to find updated information on new services, benefits and activities for all of our Nahant veterans, and also, please contact our office if you are a veteran or know of a veteran or widow, who may need assistance. ONE TEAM ONE FIGHT!

Respectfully submitted,

Jon Lazar
Veterans Service Officer

CULTURAL COUNCIL

The Nahant Cultural Council sponsored three events in 2023 through funds allocated from the Massachusetts Cultural Council.

In April, the Nahant Council on Aging was treated to a performance by the Delvena Theater, *The Incredible Mae West!*

The Nahant Cultural Council supported the Nahant Historical Society's *Flights of Fancy: The Live Passions of the artist Norman Laliberte.* This series of exhibits, lectures, and outreach programs brought to life the works of internationally known artist and Nahant resident, Norman Laliberte and ran from August into November.

In September, Katharina Radlberger of Nahant, along with pianist Anna Arazi, entertained the audience in Ellingwood Chapel with a classical music concert, *New Beginnings, Learning from Each Other—Merging the Old World and the New World*. The music of Dvorak, Kreisler, Korngold, Beach, Boulanger, and Shlonsky was featured.

The Nahant Cultural Council thanks outgoing members Ellen Antrim, Katharina Radlberger, and Regina Chang for their contributions and welcomes Robert Wilson, Elizabeth Stubbs, and David Sparr to the Council.

Respectfully submitted,
Tanya Blaich
Peg Curran, Chairperson
Vi Patek, Secretary
David Sparr
Elizabeth Stubbs
Ken Turino
Robert Wilson

HISTORICAL COMMISSION

The mission of the Nahant Historical Commission focuses on the protection of Nahant's cultural resources through advocacy, preservation, and education. In addition to actively participating in the preservation of several local landmarks, the Commission supports the efforts of affiliated groups involved with historic preservation and open space activities.

NAHANT COMMUNITY CENTER IN THE VALLEY ROAD SCHOOL:

The Nahant Historical Commission has the care and custody of the former Valley Road School, now the Nahant Community Center, and leases it to the Nahant Preservation Trust. This building was renovated by the Trust in 2000-02 for a cost of over $1.3 m, with funds raised from private sources. Over 60% of the available space is occupied by non-profits organizations. Three rooms on the first-floor house the Nahant Historical Society with the fourth occupied by the Council on Aging. The Historical Society is open on Wednesday, Thursday, Saturday, and Sunday, offering its award-winning exhibit, "Nahant on the Rocks," along with access to its research facilities in the Hodges Resource Room. On the second floor, the Historical Society has collections cataloguing space in the northeast room. The former assembly hall, now known as the Serenity Room, showcased a wonderful exhibit on the art and life of celebrated Nahant artist Norman Laliberte, July – October 2023. The remaining second floor rooms are leased to tenants for offices. On the basement level, the Sears Family Room is for use by young people, hosting scout groups, and birthday parties and celebrations. The other two rooms on this level are leased.

The exhibit "LaLiberte – Life!" was a great success and brought many visitors to the building. A very special part of this show was the children's program, resulting in an exhibit of their art in the Sears Family Room.

The Nahant Preservation Trust has an active Management Committee, led by NPT president Emily Potts. The Commission is mindful of the Trust's observance of the conditions of the Special Permit of 2001, which includes payment in lieu of taxes to the Town according to the terms of the lease with the Commission.

Major improvements made by the NPT in 2023, funded by operating revenues generated by the building, included replacement of defective flashing for the two large brick ventilator chimneys, exterior painting of the entire cornice and the windows on east elevation, and painting of the Serenity Room.

LIFE-SAVING STATION:

The Commission strongly supports the concept that the Station property is an asset to the Town and the "gateway" to Nahant, symbolizing our maritime and civic heritage. The Commission has been supportive of the Lifesaving Station Committee in the effort to develop a suitable reuse plan for the complex, which is now leased to the Nahant Preservation Trust. The Town Meeting support of over $600,000 in Community Preservation Act funds matched by the Trust has

resulted in in the restoration and rehabilitation of the Station, and the Garage, which now includes restroom facilities for Short Beach, and the landscape, including the parking lot.

The Mortimer Robbins American Legion occupies first floor space, and an office tenant is on the second floor of the Station. The former Boat room and grounds are rented for events based on a strict functions policy developed in conjunction with the community.

The Commission has a role in the rehabilitation through the preservation restriction which exists to ensure standards of protection and preservation. The Station property was listed on the National Register of Historic Places in 2012.

A major project in 2023 was the replication of the historic boat room doors, funded in part by a Community Preservation grant, with matching funds provided by the Nahant Preservation Trust. Two sets of massive double leaf boat doors facing Short Beach are a reminder of the original purpose of the Station, as surf boats were housed in the boat room, ready for emergency rescues.

HISTORIC DISTRICTS

The Commission is exploring the establishment of historic districts as means of enhancing the appreciation of historic resources and protecting and preserving those resources. The focus on is on the recommendations put forth by the 1989 town-wide survey, which include a large district for the easterly end of Big Nahant.

EAST POINT PRESERVATION EFFORT

The Commission continues to support the efforts to preserve East Point as a historic conservation area. The management plan for Lodge Park under the auspices of the Open Space and Recreation Committee is an excellent example of combined appreciation of the historical and natural character of East Point.

Respectfully submitted,

Lynne Spencer, Clerk

Members: Angela Bonin
Tom Famulari
Suzanne Hamill
Mark Schepens
Lynne Spencer, Clerk

NAHANT HOUSING PRODUCTION PLAN ADVISORY SUB-COMMITTEE
YEAR IN REVIEW 2023-2024

The Nahant Housing Production Plan Advisory Sub-Committee submits the following report highlighting activities from November 1, 2022 through April 30, 2024.

The goals of the Housing Production Plan Advisory Sub-Committee are 1) to produce Nahant's first Housing Production Plan to allow the Town to demonstrate compliance with M.G.L Chapter 40B 2) to address the affordable housing needs of the community and 3) assist with local adoption of MBTA 3A (Section 3A of MGL c. 40A) zoning bylaw.

The nine-member committee is comprised of citizens from the community including one (1) representative each from the Board of Selectmen, Community Preservation Committee, Nahant Housing Authority, Planning Board, School Committee, Zoning Board of Appeals, and three (3) citizens appointed by the Town Administrator. The Town of Nahant engaged the Metropolitan Area Planning Council (MAPC) to assist the town in these efforts. Funding for MAPC was provided from FY2022 Community Preservation grants for $45,167 and $29,333, and FY2023 Land Use Planning Grant from the Executive Office of Energy and Environmental Affairs (EOEEA) for $34,950 awarded in November 2022.

The following are the key activities and deliverables of the committee:

- Housing Needs Assessment. The housing needs assessment documented Nahant's community demographics, housing stock, and housing affordability, and showed the relationship between these elements. It looked at the range of housing needs that exist in Nahant in order to measure how well the existing supply and cost of housing aligns with these needs. The assessment included the most recent data available from when it was collected in November 2022[1]. "Context communities" were used throughout the assessment to demonstrate the significance data observations in Nahant by providing a varied set of reference points to compare from. These communities were selected after a rigorous quantitative analysis to identify towns that have similar characteristics to Nahant and through consultation with Town staff.
- Community Engagement. Two in -person community engagement forums were held at Town Hall, each with specific objectives to gain citizen feedback on the housing needs of the community. *Public Forum I* provided a presentation on housing need discussions of visual preference, visioning, and housing need for different groups. *Public Forum II* provided for a presentation and discussions of the draft of the housing production plan, priority strategies, best practices, and housing sites at various stations. Both in person meetings were recorded and posted on the town's YouTube channel. An *Online Open House* (public survey) was also provided as a virtual component designed for people who could not attend *Public Forum II.*
- Development constraints and opportunities mapping. The committee identified potential opportunity sites and areas in terms of feasibility (anticipated development constraints) and impact (scale of Affordable Housing development), and the sites were evaluated through a google jamboard mapping activity. This identified potential opportunity sites and areas where then mapped against eight development criteria which included wetlands, FEMA flood zones, open space, sea level rise, elevations, plant, and wildlife habitats, and excluded land by the Massachusetts Department of

[1] A variety data sources are used throughout this report. Unless otherwise cited, data comes from the U.S. Census Bureau's 2020 American Community Survey (ACS) five-year estimates, which was the most recent data available when the assessment started in November 2022. It is important to understand that ACS data is based on sample size and is an estimate. Using ACS data is a best practice for planning purposes because it allows for an analysis of specific community characteristics. Decennial censuses include total data counts but do not have as much detailed information. Past decennial data and 2020 decennial data is incorporated when applicable

Housing and Community Development (DHCD) data and Multifamily Zoning for MBTA Communities (3A) regulations to determine feasibility of the proposed opportunity sites.

- Refined housing goals and strategies. Following the community input and review of the development constraints and opportunities for the proposed opportunity sites, the committee completed a further review and evaluation of the housing goals and strategies in order to position against the housing needs of the community and objects for 40B compliance.
- Housing Production Plan. Capsulating almost 12 months of work by the committee, the *Housing Production Plan* was produced and presented to the community in November 2023. The Nahant community responded with constructive feedback whereby the committee determined it was necessary to make updates to the housing plan and provide a revised version. However, due to the untimely loss of one of the committee members, the committee paused its activities and re-started in April 2024. The revised housing plan at the time of this writing was presented to the community for public comment and anticipated for a vote of adoption by the Board of Selectmen and the Planning Board. Upon adoption, the housing plan will be sent to the Executive Office of Housing and Livable Communities (EOHLC) for approval. The approval of the housing plan will be Nahant's first step towards compliance with M.G.L. Chapter 40B and set a path forward to addressing the affordable housing needs in Nahant.

The Housing Plan Advisory Sub-committee will move forward through a public process to determine how to best comply with Section 3A, using the information included in this housing plan to guide those efforts.

The committee would like to thank the Board of Selectmen, the Planning Board, the Town Administrator, and the members of the community who have been engaged and attended the meetings of this committee. Through public participation and input, Nahant will be positioned to achieve its housing goals.

Respectfully submitted,

Michelle Capano, Chair

Committee Members
Michelle Capano, Chair, Town Administrator Appointment (Nov 2023 – present)
Lynn Spencer, Community Preservation (Nov 2023 – present)
Patty Karas, School Committee (Nov 2023 – present)
James Walsh, Town Administrator Appointment (Nov 2023 – present)
Josie Reis, Town Administrator Appointment (Jul 2024 – present)
Dana Sheehan, Nahant Housing Authority (Sep 2024 - present)
Open role, Board of Selectmen
Open role, Planning Board
Open role, Zoning Board of Appeals

Heather Goodwin, Town Administrator Appointment, *Resigned* (Nov 2023 – Feb 2023)
David Wilson, Nahant Housing Authority, *Resigned* (Nov 2023 – Sep 2023)
Michael Rauworth, Vice Chair, Zoning Board of Appeals, *Deceased* (Nov 2023 – Dec 2023)
Mark Cullinan, Recording Secretary, Board of Selectmen, *Resigned* (Nov 2023 – Apr 2024)
Patrick O'Reilly, Planning Board, *Resigned* ((Nov 2023 – Apr 2024)

NAHANT ANNUAL TOWN ELECTION

APRIL 29, 2023

At 6:45 am the following election workers were sworn to the faithful performance of their duties: Carol Nelson, Kimberly Carmody and Susan Edwards. The ballot box was checked to make sure it was empty, the Image Cast Voting Machine and the Automark tabulators were zeroed out and the set of keys were turned over to the Warden, Carol Nelson and Police Officer Monaco.

The Polls were opened at 7:00am by Town Clerk Diane Dunfee.

At 11:00am Office Monaco was replaced by Officer Groczynski and election worker Sherri April was sworn to the faithful performance of her duties.

At 12:00pm election worker Julie Cadigan was sworn to the faithful performance of her duties. At 1:15 pm Susan Edwards was relieved of her duties as an election worker.

At 3:15 pm Office Groczynski was replaced by Officer Shultz

The polls closed at 8:00pm. The vote counter showed a total of 304 ballots cast, which agreed with the ballots in hand. The official count after tallying all of the hand counts was 314 ballots. A voter turnout of 11.15%.

The Official Results of the election were as follows:

Moderator (for one year)

*David G. Conlin	269
Write-ins	5
Blanks	40

Selectman (for three years)

*Eugene Canty	240
Francis Barile	19
Write-ins	11
Blanks	44

Town Clerk (for one year)

*Diane Savage Dunfee	283
Write-ins	5
Blanks	26

Assessor (for 3 years)

*Kathryn Sherber	283
Write-ins	1
Blanks	30

Public Library Trustee (for three years)

*Linda Jenkins	272
Write-ins	1
Blanks	41

Constable (for one year)

Robert T. Scanlan JR.	225
Write-ins	4
Blanks	85

School Committee (for three years)

*Liana Bryanos Deloid		247
*Patty Karras	231	
Write-ins	2	
Blanks	148	

Housing Authority (for five years)

*DANA SHEEHAN -Write In		99
Write-ins	6	
Blanks	209	

Question #1 – Increase Zoning Board of Appeals from 3 to 5 members

Yes	239
No	40

*Denotes elected

Respectfully submitted by

Diane M. Dunfee, Town Clerk

TOWN CLERK STATISTICS 2023
AS OF 12/31/23

POPULATION: 3,482

BIRTHS RECORDED: 18 Male- 11, Female - 8
January -01; February 00 -; March - 03; April - 00; May -02; June- 02 July – 00; August - 03; September 02; October 02; November 03; December 01;

DEATHS RECORDED: 42 Males-12, Female- 30
January-03; February-02; March-01; April-04; May-03; June-05; July-04; August-02; September-06; October-03; November-02; December-07;

MARRIAGES RECORDED: **25**
January-00; February-00; March-01; April-02; May-04; June-04; July-01; August-05; September-04; October-02; November-02; December-00;

DOG LICENSES ISSUED: 481
Males 23; Females 18; Neutered Males 226; Spayed Females 213.
Total receipts – $ 9,705.00

Appeals/Zoning By- Law	***$ 0.00***
Vitals Certificates,	
Birth	***$ 195.00***
Marriage,	***$ 275.00***
Burial Permits/Deaths	***$ 225.00***
Business Cert. /DBA	***$ 300.00***
Dog Licenses	***$ 8,495.00***
Dog fines	***$ 1,210.00***
Labels	***$ 90.00***
Marriage Intentions	***$ 420.00***
Raffles/Bazaar	***$ 00.00***
Public Record Requests/Voter's List	***$ 132.50***
Street Lists	***$ 560.00***

Total of fees collected by Town Clerk's Office and submitted to Treasurer: ***$ 12,737.50***

Respectfully submitted,

Diane M. Dunfee
Town Clerk

Annual Town Meeting
May 20, 2023

The following check- in workers were sworn into faithfully perform their duties: Carol Nelson, Sherri April, Pauline Anderson, Julie Cadigan and Kathryn Sherber. The Moderator called the Annual Town Meeting to Order at 12:35pm The Pledge of Allegiance was led by Girl Scout, Maeve Nugent and the Ladies Auxillary. The Town Clerk read the Constable's Return of Service and the following Awards were presented:

2022 Citizen's Award: Bobbi Jo Blair
Charles Kelley Award: Mia Raffael
Vietnam Veteran's Award: Ethan Angersbach
American Legion Awards: Mia Schena & Colby Godwin

ANNUAL RESOLUTION **JULIE TARMEY**

I move that the Town adopt the following resolution:

Resolved, that the Town adopt the following rule governing motions and amendments made during the 2023 Annual Town Meeting:

Whereas, without an override, the amount to be raised by taxation, as recommended by the Advisory and Finance Committee, is expected to be $12,358,920 for fiscal year 2024, and

Whereas, Proposition 2 ½ makes it unlawful for the Town to levy taxes in excess of $12,358,920 for the fiscal year 2024, without a vote to override the limit,

Therefore, in order to insure compliance with the levy limit imposed by Proposition 2½, the participants of the 2023 Annual Town Meeting shall require that anyone introducing a motion at this meeting, which would result in increasing an appropriation above the amount permissible under the levy limit imposed by Proposition 2 ½, be obliged to specify the alternative means of funding, by giving names of other articles or accounts, excluding the Reserve Fund, Employee Benefits, Debt Service, OPEB Trust Fund, and Stabilization Fund, and the amount by which the appropriated or recommended amount for such account or articles must be reduced, in order to fund the requested increase.

VOTED: Upon motion and duly seconded by Ms. Warren voted 93 in favor and 4 opposed at 12:55pm 5/20/2023_

ARTICLE 1. (FY 2023 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.

MOTION 1: PETER BARBA (FY 2023 Transfers) ***Majority vote***

I move that the following sums are hereby appropriated for the Fiscal Year 2023 expenses as follows: $4,000 for Treasurer Salaries to be transferred from Treasurer Expenses.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 95 in favor and 3 opposed at 12:56pm 5/20/2023.

ARTICLE 2. (FY2023 Snow & 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 FY2023 snow and ice account, or take any other action relative thereto.

MOTION 2: **PETER BARBA (FY2023 Snow & Ice)** *Majority vote*

I move that the sum of $91,461.60 is hereby appropriated for the Fiscal Year 2023 Snow and Ice Account; to meet this appropriation transfer from the following Fiscal Year 2023 accounts: $70,000 from the Reserve Fund and $21,461.60 from the Insurance Committee Expense account.

VOTED: Upon motion and duly seconded by Mr. McMakin voted 100 in favor and 5 opposed at 12:58pm on 5/20/2023.

ARTICLE 3. **(Prior Year bills)** To see if the Town will authorize the payment of prior Fiscal Year bills, or take any other action relative thereto.

MOTION 3: **PETER BARBA (Prior Year Bills)** *Majority vote for IP. 4/5^{ths} majority if a bill is presented*

I move that this article be indefinitely postponed as there are currently no prior year bills.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 8 in favor and 1 opposed at 1:00pm on 5/20/2023.

ARTICLE 4. (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, 2023, or take any other action relative thereto.

MOTION 4: **BOB VANDERSLICE (Salary & Classification Plan)** *Majority vote*

I move that Article XIII, Section 5, Subsection B of the by-laws is amended for the Fiscal Year beginning July 1, 2023 by replacing the existing section as shown in the Report and Recommendations of the Advisory and Finance Committee on pages 8-10.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 97 in favor and 3 opposed at 1:02pm on 5/20/2023.

ARTICLE 5. (Compensation for Elected Positions) To see if the Town will vote to fix the salary and compensation of all elective officers of the Town, as provided by Chapter 41, Section 108, as amended, or take any other action relative thereto.

MOTION 5: BOB VANDERSLICE (Compensation for Elected Positions) *Majority vote*

I move that the salaries of the following elected officials are fixed for the Fiscal Year beginning July 1, 2023:

Selectmen at the annual salary of	***$1.00***
Constable at the annual salary of	***$50.00***
Assessors at the Annual Salary of	***$1.00***
Town Clerk at the annual salary of	***$64,417.00***

VOTED: Upon motion and duly seconded by Mr. Barba voted 105 in favor and 3 opposed at 1:03pm on 5/20/2023.

ARTICLE 6. (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, 2023, or take any other action relative thereto.

MOTION 6: JUDY ZAHORA (Omnibus) *Majority vote*

I move that the Town transfer the sum of $717,935 from Free Cash, ~~$60,000~~ $48,547.91 from Overlay Surplus and raise and appropriate the following sums of money for the fiscal year beginning July 1, 2023:

Moderator	
General Expenses	$60
Selectmen	
Salaries/Wages	3
General Expenses	169,400
Public Health	
Salaries/Wages	98,046
General Expenses	20,000
Town Administrator	
Salaries/Wages	247,705
ADA Coordinator	500
General Expenses	42,650
Capital Outlay	2,000
Of which $2,000 is funded from Free Cash	
Finance Committee	
General Expenses	10,175
Town Accountant	
Salaries/Wages	182,338
General Expenses	9,717
Assessors	
Salaries/Wages	111,516
General Expenses	61,575
Treasurer/Collector	
Salaries/Wages	134,924
General Expenses	64,573
Capital Outlay	1,400
Of which $1,400 is funded from Free Cash	
Town Counsel	
Annual Fee	75,000

Town Hall	
Salaries/Wages	33,254
General Expenses	59,410
Capital Outlay	15,000
Of which $15,000 is funded from Free Cash	
Data Processing	
Salaries/Wages and General Expenses	213,000
Town Clerk	
Salaries/Wages	73,705
General Expenses	15,800
Capital Outlay	1,400
Of which $1,400 is funded from Free Cash	
Election/Registration	
Salaries/Wages/General Expenses	17,060
Conservation Commission	
General Expenses	1,260
Planning Board	
General Expenses	2,650
Zoning/Board of Appeals	
General Expenses	2,900
Police Department	
Salaries/Wages	1,468,966
General Expenses	200,104
Capital Outlay	80,000
Of which $80,000 is funded from Free Cash	
Fire Department	
Salaries/Wages	1,090,163
General Expenses	202,137
Capital Outlay	25,000
Of which $25,000 is funded from Free Cash	
Inspectional Services Department	
Salaries/Wages and General Expenses	56,492
Building Inspection	
Salaries/Wages	19,242

General Expenses	7,700
Plumbing/Gas Inspection	
Salaries/Wages	7,363
General Expenses	950
Wiring Inspection	
Salaries/Wages	7,363
General Expenses	950
Emergency Management	
Salaries/Wages	17,600
General Expenses	7,000
Capital Outlay	15,000
Of which $15,000 is funded from Free Cash	
Animal Control	
Salaries/Wages	10,646
General Expenses	4,003
Parking Clerk	
Salaries/Wages	6,750
General Expenses	14,985
Harbormaster	
Salaries/Wages	3,546
General Expenses	9,843
Wharfinger	
Salaries/Wages	2,073
General Expenses	3,127
School Department	
Salaries/Wages and General Expenses	4,072,461
Transportation	285,488
Debt Service	329,600
Essex North Shore Agricultural & Technical School Assessment	194,226
Of which $55,149 is funded from Free Cash	
Public Works Department, includes Public Works administration, highways & streets, beaches & parks, cemetery, and overhead	
Salaries/Wages	248,741
General Expenses	254,823
Capital Outlay	97,750
Debt Service	71,312

Of which $169,062 is funded from Free Cash	
Public Works, Snow & Ice	30,000
Council on Aging	
Salaries/Wages	52,795
General Expenses	16,756
Veteran's Agent	
Salaries/Wages	8,789
General Expenses	33,550
Library	
Salaries/Wages	191,297
General Expenses	71,316
Recreation, General	
Salaries/Wages/General Expenses	3,296
Recreation, Sailing	
Salaries/Wages/General Expenses	6,099
Recreation, Tennis	
Salaries/Wages/General Expenses	3,011
Memorial Day Committee	
General Expenses	8,000
Fourth of July Committee	
General Expenses	10,000
Beautification Committee	
General Expenses	2,150
General Debt Service	
Principal and Interest	277,744
Of which $353,924 funded from Free Cash and $60,000 is funded from Overlay Surplus	
Unemployment Compensation, Life Insurance, Health Insurance, Medicare Tax, Essex Regional Retirement Board, Pension and Annuity expenses	2,144,305
Insurance Committee	

General Expenses	331,277
Retirement Account	50,000
Reserve Fund	
General Reserve	200,000
Utility Reserve	25,000

(NOT TO BE READ) – The above totals $13,947,810.

The Advisory & Finance Committee book total appropriation of $15,894,837 also includes the following:

- **Cherry sheet assessments of $356,529 (does not have to be appropriated)**
- **Transfers of:**
  - **$25,000 to OPEB stabilization fund (appropriated through Article 13)**
  - **$200,000 to Stabilization fund (appropriated through Article 14)**

$1,365,498 Water and Sewer debt shift (appropriated through Article 7)

Pass: By:___Sheila Hambleton Line:__6 -Not $60,000. – $48,547.91___

Tony Barletta said total shall be $ 277,744.00

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 116 in favor and 7 opposed at 1:18pm on 5/20/2023.

ARTICLE 7. (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, 2023, or take any other action relative thereto.

MOTION 7: DAN MCMACKIN (Water & Sewer Enterprise) *Majority vote*

I move that the following sums are appropriated for the operation of the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2023:

Salaries	***$447,084***
Expenses	***$1,235,017***
Capital Outlay	***$70,000***
Debt	***$1,645,498***
Emergency Reserve-uncollectible	***$40,350***
TOTAL	***$3,437,949***

And that $1,994,803 is to be funded from Water and Sewer Department Receipts for said purposes, $320,000 is to be appropriated from Water and Sewer Retained Earnings, and $1,365,498 in Water and Sewer Debt costs is to be raised through property taxes, less $242,352 in Indirect Costs funded from Water and Sewer Department Receipts to be transferred to the General Fund.

VOTED: Upon motion and duly seconded by Mr.Barba voted 111 in favor and 5 opposed at 1:20pm on 5/20/2023.

ARTICLE 8. (Water/Sewer 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 of the Water and Sewer Enterprise, the sum of $50,000 for paving throughout Town, including all costs incidental to or related thereto, or take any other action relative thereto.

MOTION 8: DEBORAH WARREN (Water/Sewer – Equipment and Paving) *Majority vote*

I move that the sum of $50,000 is hereby appropriated from retained earnings in the Water and Sewer Enterprise Fund for paving, including all costs incidental or related thereto.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 116 in favor and 2 opposed at 1:21 pm on 5/20/2023.

ARTICLE 9. (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, 2023, or take any other action relative thereto.

***MOTION 9:* DAN MCMACKIN (Rubbish Enterprise)** *Majority vote*

I move that the following sums are appropriated for the operation of the Rubbish Enterprise Fund for the fiscal year beginning July 1, 2023:

Salaries	***$64,621***
Expenses	***$545,030***
TOTAL	***$609,651***

And that $609,651 is to be funded from Rubbish Department Receipts for said purposes.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 120 in favor and 1 opposed at 1:22 pm on 5/20/2023.

ARTICLE 10. **(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 $30,000 for the costs associated with the maintenance of the compost area, or take any other action relative thereto.

MOTION 10: JUDY ZAHORA (Compost Area) *Majority vote*

I move that the sum of $30,000 is hereby appropriated from retained earnings in the Rubbish Enterprise Fund for the costs associated with the maintenance of the compost area, including all costs incidental or related thereto.

VOTED: Upon motion and duly seconded by Mr. McMakin voted 117 in favor and 2 opposed at 1:23 pm on 5/20/2023.VOTED:

ARTICLE 11. (Recreation Revolving) To see if the Town will vote to accept M.G.L. Chapter 44, section 53D, thereby reauthorizing Parks and Recreation revolving accounts for general recreation, basketball, sailing, tennis, Fourth of July, tot lots, playground equipment, and Youth Commission and to raise and appropriate a sum of money to fund said account, or take any other action relative thereto.

MOTION 11: **JULIE TARMY (Recreation Revolving)** *Majority vote*

I move that the Town accept M.G.L. Chapter 44, Section 53D, thereby reauthorizing Parks and Recreation revolving accounts for General Recreation, Basketball, Sailing, Tennis, Fourth of July, Tot Lots, Playground Equipment, and the Youth Commission.

VOTED: Upon motion and duly seconded by Ms. Barba voted 123 in favor and 1 opposed at 1:24 pm on 5/20/2023.

ARTICLE 12. (Revolving Funds) To see if the Town will vote to fix the maximum amount that may be spent during FY 2024 beginning July 1, 2023 for the revolving funds established in the town By-laws for certain departments, boards, committees, agencies or officers in accordance with G.L. c. 44 § 53E 1/2, or take any other action relative thereto.

MOTION 12: JUDY ZAHORA (Revolving Funds) *Majority vote*

I move that the Town fix the maximum amount that may be spent during FY 2024 for the revolving funds established in the town bylaws for certain departments, boards, committees, agencies or officers in accordance with G.L.c. 44 § 53E 1/2 as follows:

Revolving Fund	FY24 Spending Limit	
Council on Aging	**$**	**20,000.00**
Cemetery	**$**	**20,000.00**
Board of Appeals	**$**	**10,000.00**
Conservation Commission	**$**	**20,000.00**

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 126 in favor and 1 opposed at 1:25 pm on 5/20/2023.

ARTICLE 13. (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, or take any other action relative thereto.

MOTION 13: JUDY ZAHORA (OPEB) *Majority vote*

I move that the sum of $25,000 is hereby appropriated to the Other Post-Employment Benefits Liability Trust Fund and that this appropriation is funded from free cash.

VOTED: Upon motion and duly seconded by Ms. Warren voted 120 in favor and 0 opposed at 1:25 pm on 5/20/2023.

ARTICLE 14. (Stabilization) 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 $200,000 to the Stabilization Fund, or take any other action relative thereto.

MOTION 14: PETER BARBA (Stabilization) *Majority vote*

I move that the sum of $200,000 is hereby appropriated to the Stabilization Fund and that this appropriation is funded from free cash.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 125 in favor and 5 opposed at 1:26 pm on 5/20/2023.

ARTICLE 15. (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 $100,000, or any other sum, for paving throughout Town, including the payment of all incidental or related costs, or take any other action relative thereto.

MOTION 15: DAN MCMACKIN (Paving) *2/3rds vote*

I move that the sum of $100,000 is hereby appropriated for paving throughout Town, including the payment of all incidental and related costs, and that to meet this appropriation, the Town Treasurer, with the approval of the Selectmen, is authorized to borrow the sum of $100,000 under M.G.L. c. 44, §7, 8, or any other enabling authority, and to issue bonds or notes of the Town therefor.

VOTED: Upon motion and duly seconded by Ms. Warren voted 124 in favor and 6 opposed at 1:27 pm on 5/20/2023.

ARTICLE 16. (COA Kitchen) 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 $50,000, or any other sum, for the renovation of the Council on Aging kitchen, including the payment of all incidental or related costs, or take any other action relative thereto.

MOTION 16: PETER BARBA (COA Kitchen) *Majority vote*

I move that the sum of $50,000 is hereby appropriated for the renovation of the Council on Aging kitchen, including the payment of all costs incidental or related thereto, and that this appropriation is funded from free cash.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 128 in favor and 3 opposed at 1:29 pm on 5/20/2023.

ARTICLE 17. (Release Funds from Transportation Network)
To see if the Town will vote to appropriate or transfer $724.50 from the reserve for appropriation for the purpose of implementing Transportation Infrastructure Enhancement Fund, or take any other action relative thereto.

MOTION 17: BOB VANDERSLICE (Release Funds from Transportation Network) *Majority vote*

I move that the sum of $724.50 is hereby appropriated for the purpose of implementing the Transportation Infrastructure Enhancement Fund and that this appropriation is funded from the revenue transferred by the Commonwealth's Transportation Network Company Division to the Town in fiscal year 2023.

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 130 in favor and 2 opposed at 1:30 pm on 5/20/2023.

ARTICLE 18. (Sewer/DPW Capital) 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 $150,000, or any other sum of money to purchase two dump trucks, including the payment of all costs incidental or related thereto, or to take any other action relative thereto.

MOTION 18: DEBORAH WARREN (Sewer/DPW Capital) *Majority vote*

I move that the sum of $150,000 is hereby appropriated to purchase two dump trucks, including the payment of all costs incidental or related thereto, and that this appropriation is funded from Water and Sewer retained earnings.

VOTED: Upon motion and duly seconded by Mr. Barba voted 125 in favor and 6 opposed at 1:32 pm on 5/20/2023.

ARTICLE 19. (MWRA Water Capital) To see if the Town will vote to raise by borrowing, $500,000 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.

MOTION 19: DAN MCMACKIN (MWRA Borrowing) ***2/3rds vote***

I move that the sum of $500,000 is hereby appropriated to pay costs of repairing and/or replacing water distribution lines and appurtenant structures, including the payment of all costs incidental and related thereto, and that to meet this appropriation, the Town Treasurer, with the approval of the Selectmen, is authorized to borrow said amount through the Massachusetts Water Resources Authority ("MWRA"), or any other source, under and pursuant to M.G.L. c. 44, §8(5) or pursuant to any other enabling authority, and to issue bonds or notes of the Town therefor; and that in connection with any borrowing through the MWRA, the Town is authorized to enter into a loan agreement and/or security agreement with the MWRA relative to such borrowing.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 125 in favor and 3 opposed at 1:33 pm on 5/20/2023.

ARTICLE 20. (Chapter 90 Highway) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or 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.

MOTION 20: BOB VANDERSLICE (Chapter 90 Highway) ***Majority vote***

I move that the Town raise and appropriate from available funds received from the Commonwealth of Massachusetts in Fiscal Year 2024, in order to accomplish certain highway construction and maintenance under the provisions of the General Laws, Chapter 90 or other state transportation program.

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 122 in favor and 5 opposed at 1:34 pm on 5/20/2023.

Recommendation by CPC- V.C. Paul Spirn – CPC unanimously approved all of Articles under Article 21

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

21A. To appropriate the sum of $10,000 from Fiscal Year 2024 Community Preservation Fund estimated revenues for administrative and operating expenses of the Community Preservation Committee.

MOTION 21A: JULIE TARMY (Administrative Costs) ***Majority vote***

I move that the sum of $10,000 is hereby appropriated from Fiscal Year 2024 Community Preservation Fund estimated revenues for administrative and operating expenses of the Community Preservation Committee

VOTED: Upon motion and duly seconded by Mr. McMakin voted 137 in favor and 7 opposed at 1:43 pm on 5/20/2023.

ARTCLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

B. To appropriate the sum of $71,720 from the FY 2024 Community Preservation estimated revenues to upgrade the existing Flash Road public tennis courts with improvements of lighting, wind and sun screens to enhance the multi-uses of the courts for tennis playing as well providing improvements for the playing of pickleball for the purpose of promoting recreation in the Town of Nahant. The request for CPA funding, including all incidental and related costs, is based upon an application submitted by a group of volunteers but all upgrades to the facilities and their use are subject to approval by the Town of Nahant and administration by the Town Administrator and Board of Selectmen.

MOTION 21B: PETER BARBA (Pickleball Courts) *Majority vote*

I move that the sum of $71,720 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues to upgrade the existing Flash Road public tennis courts with improvements of lighting, wind and sun screens to enhance the multi-uses of the courts, consistent with the application for CPA funding, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Ms. Warren voted 132 in favor and 4 opposed at 1:46 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

B. To appropriate the sum of $23,775 from the FY 2024 Community Preservation estimated revenues for the purpose of completing a half-way completed project of restoring and digitizing badly degraded historical records--Nahant School registers, 1963-1968.

MOTION 21C: JULIE TARMEY (Digitize Nahant School Registers) *Majority vote*

I move that the sum of $23,775 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for restoring and digitizing badly degraded historical records, Nahant School registers from 1963-1968, consistent with the application for CPA funding by the Nahant Historical Society, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 129 in favor and 17 opposed at 1:48 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for

community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

C. Do appropriate the sum of $46,500 from FY 2024 Community Preservation estimated revenues to continue restoration work at the Fort Ruckman section of the east slope of the Bailey's Hill.

MOTION 21D: JULIE TARMEY (Fort Ruckman Restoration) *Majority vote*

I move that the sum of $46,500 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for continued restoration work at the Fort Ruckman section of the east slope of Bailey's Hill, including all incidental and related costs

CITIZEN"S Motion: Ken Carrangelo - 81 Willow Rd. Vote to Indefinitely Postpone Article 21D –

VOTED: Upon motion and duly seconded by Ms. Patricia Magna – Breezy Hill Terrace voted 34 in favor and 126 opposed at 2:00pm 5/20/2023.

VOTED: Upon 21D motion and duly seconded by Mr. Vanderslice voted 141 in favor and 28 opposed at 2:01 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

D. To appropriate the sum of $29,000 from FY 2024 Community Preservation estimated revenues to carry out restoration projects at Lodge Park on East Point. This proposal involves trail redesign and natural restoration to improve safety as well as the introduction of new signage.

MOTION 21E: PETER BARBA (Lodge Park Restoration Projects) *Majority vote*

I move that the sum of $29,000 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for restoration projects at Lodge Park on East point, consistent with the application for CPA funding by the Nahant Open Space & Recreation Committee, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Mr. McMakin voted 136 in favor and 21 opposed at 2:02 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

E. To appropriate the sum of $50,000 from FY 2024 Community Preservation estimated revenue for the planting of trees at the Kelly Green and restoration of three pedestrian bridges.

MOTION 21F: PETER BARBA (Kelley Greens' Trees & Pedestrian Bridges) *Majority vote*

I move that the sum of $50,000 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for the planting of trees and the restoration of three pedestrian bridges at Kelley Greens, consistent with the application for CPA funding by the Town of Nahant, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 137 in favor and 21 opposed at 2:03 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

F. To appropriate the sum of $20,000 from FY 2024 Community Preservation estimated revenue for the planning and implementation of the Town's rights of way.

MOTION 21G: PETER BARBA (Rights of Way) *Majority vote*

I move that the sum of $20,000 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for the planning and implementation of the Town's rights of way, consistent with the application for CPA funding by the Town of Nahant, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 157 in favor and 11 opposed at 2:06 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

G. To appropriate the sum of $25,000 from the FY 2024 Community Preservation estimated revenues for the purpose of transforming currently vulnerable Town of Nahant vital records, 1980 - present, into a format that will ensure their preservation for all mandated, as well as historical purposes.

MOTION 21H: JULIE TARMY (Preservation of Town Vital Records) *Majority vote*

I move that the sum of $25,000 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for transforming Town of Nahant vital records from 1980 to present into a format that will ensure their preservation, consistent with the application for CPA funding by the Town of Nahant, including all incidental and related costs.

VOTED: Upon motion and duly seconded by Ms. Warren voted 155 in favor and 9 opposed at 2:07 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

H. To appropriate for the payment of debt service on the $350,000 Town Hall and Greenlawn Cemetery Entrance Archway Bonding authorized by the 2022 Annual Town Meeting (Article 22H), the sum of $52,850 from FY 2024 Community Preservation estimated revenue for the first year of the bond payments.

MOTION 21I: DEBORAH WARREN (Town Hall/Greenlawn Cemetery Debt Service) *Majority vote*

I move that the sum of $52,850 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for the payment of the debt service for the Town Hall and Greenlawn Cemetery Bonding authorized by the 2022 Annual Town Meeting (Article 22H).

VOTED: Upon motion and duly seconded by Mr. Barba voted 152 in favor and 5 opposed at 2:08 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

I. To appropriate for the payment of debt service on the $500,000 Public Library Bonding authorized by the 2021 Annual Town Meeting (Article 21E), the sum of $68,000 from FY 2024 Community Preservation estimated revenue for the second year of the bond payments.

MOTION 21J: DEBORAH WARREN (Public Library Debt Service) *Majority vote*

I move that the sum of $68,000 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for the payment of the debt service for the Public Library Bonding authorized by the 2021 Annual Town Meeting (Article 21E).

VOTED: Upon motion and duly seconded by Ms. Zahora voted 157 in favor and 6 opposed at 2:09 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

J. To appropriate for the payment of debt service on the $400,000 Public Library Bonding authorized by the 2019 Annual Town Meeting (Article 16C), the sum of $50,152 from FY 2024 Community Preservation estimated revenues for the fourth year of the bond payments.

MOTION 21K: DEBORAH WARREN (Public Library Debt Service) *Majority vote*

I move that the sum of $50,152 is hereby appropriated from Fiscal Year 2024 Community Preservation estimated revenues for the payment of the debt service for the Public Library Bonding authorized by the 2019 Annual Town Meeting (Article 16C).

VOTED: Upon motion and duly seconded by Mr. McMakin voted 154 in favor and 4 opposed at 2:10 pm on 5/20/2023.

ARTICLE 21. (Community Preservation) To see if the Town will vote to spend, or set aside for later spending, not less than 10 per cent of the annual revenues in the Community Preservation Fund for open space, not less than 10 per cent of the annual revenues for historic resources, and not less than 10 per cent of the annual revenues for community housing or to take any other action as may be allowed under the Community Preservation Act as requested by the Community Preservation Committee.

K. To recommend the Town set aside from Fiscal Year 2024 Community Preservation Fund estimated revenues for later appropriation any other amount not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserves Account for later appropriation.

MOTION 21L: DAN MCMACKIN (Revenue Set-Aside) *Majority vote*

I move that the Town set aside revenues from Fiscal Year 2024 estimated Community Preservation Fund revenues for later appropriation any other amount not otherwise set aside or appropriated as aforesaid to be maintained in the Community Preservation Fund General Reserves Account.

VOTED: Upon motion and duly seconded by Ms. Zahora voted 151 in favor and 12 opposed at 2:11 pm on 5/20/2023.

ARTICLE 22. (Open Space Committee) To see if the Town will vote to amend Article VI of the General By-Laws to add a new section forming a seven (7) member Open Space Committee to be appointed by the Moderator to, among other things, replace the annually continued Open Space and Recreation Plan Committee and to implement the Nahant Open Space and Recreation Plan, which new section is available for inspection in the town clerk's office, or take any other action relative thereto.

MOTION 22: JUDY ZAHORA (Open Space Committee) *Majority vote*

I move that Article VI of the Town's General By-Laws are amended by adding a new section, as shown in Appendix 6 of the Report and Recommendation of the Advisory and Finance Committee on pages 75 to 76 and for review in the Town Clerk's Office, to form a seven member Open Space Committee to be appointed by the Moderator to replace the annually continued Open Space and Recreation Plan Committee and to implement the Nahant Open Space and Recreation Plan.

VOTED: Upon motion and duly seconded by Mr. Barba voted 143 in favor and 15 opposed at 2:12 pm on 5/20/2023.

ARTICLE 23. (Police By-Laws - Feeding Wildlife Amendment) To see if the Town will vote to amend the Police By-Laws by adding Article XIV - Wildlife Feeding (a copy of which is available for review in the Town Clerk's office) to increase the protection of the health, safety and welfare of the community by restricting the feeding of wild animals, or take any other action relative thereto.

MOTION 23: DEBORAH WARREN (Police By-Laws – Feeding Wildlife Amendment) *Majority vote*

I move that the Town's Police By-Laws are amended by adding Article XIV – Wildlife Feeding, as shown in Appendix 5 of the Report and Recommendations of the Advisory and Finance Committee on pages 71 to 73 and for review in the Town Clerk's Office, to increase the protection of the health, safety and welfare of the community by restricting the feeding of wild animals.

VOTED: Upon motion and duly seconded by Mr. Barba voted 165 in favor and 15 opposed at 2:18 pm on 5/20/2023.

Recommendation by Planning Board Chair – Rob Steinberg – Planning Board met several times to review all of the documentation and criteria for Short Term Rentals and they recommend passing Article 24

ARTICLE 24. (Short-Term Rental Control By-Laws) To see if the Town will vote to amend the General By-Laws by adding a new Article (XIX) to regulate Short-Term Rentals, and to amend the Zoning By-Laws to address the use of Short-Term Rentals, as promulgated by the Short-Term Rental By-law Advisory Committee and available for inspection in the town clerk's office, or take any other action relative thereto.

MOTION 24: BOB VANDERSLICE (Short-Term Rental Control By-Laws) Seven (7)Voters to Approve

I move that the question be divided to separate the vote to adopt the General by-law amendments found in Appendix 7, and the vote to amend the zoning by-law as found in Appendix 9.

Per General By-Laws Section II Article 8. If a motion is susceptible of division, it shall be divided and the question shall be put separately upon each part thereof, if seven (7) voters so request.

Seven (7) person vote required to Split the Article into two (2) parts: General Bylaws and Zoning Bylaws.

VOTED: Upon motion and duly seconded by Mr. Barba the Town Moderator asked for a raise of hands to pass this vote. There were more than seven hands raised. Motion passed

MOTION 24-1: BOB VANDERSLICE (Short-Term Rental Control General By-Laws*)*

I move that the Town's General By-Laws are amended by adding Article XIX, as shown in Appendix 7 of the Report and Recommendations of the Advisory and Finance Committee on pages 77 to 81. To regulate Short Term Rentals.

VOTED: Upon motion and duly seconded by Ms. Tarmy voted 156 in favor and 28 opposed at 2:52pm on 5/20/2023.

MOTION 24-2: BOB VANDERSLICE (Short-Term Rental Control Zoning By-Laws)

I move that the Town Zoning By-Laws are amended, as shown in Appendix 9 of the of the Report and Recommendations of the Advisory and Finance Committee on pages 87 to 94, to address the use of Short Term Rentals as promulgated by the Short Term Rental By- Law Advisory Committee.

Citizen's Motion – GEORGE MIHOVAN – 66 Lennox Rd. ***I would like to make a motion to amend the current proposed Zoning By-Law Change as follows:***

Article 24 Zoning By-Law Amendment: Section 4.13 Table of Use Regulations Description of Use

> ***Short Term Rentals- Non Owner Occupied – in Residential R-1 and R-2 Districts change "S.P"(special permit) to N (Not permited)***

This should confirm that non-owner occupied short term rentals are not allowed in residential districts. The subsequent vote to approve or disapprove this amendment should show what the voters want in this town.

3:25pm Dr. DeWitt Brown Called the Question

VOTED: Upon motion and duly seconded by Ms. Michelle Capano voted 122 in favor and 53 opposed at 3:27pm on 5/20/2023.

3:37 pm Ms. Soloman- 5 Wendall Rd. Ext. Called the Question on Motion 24-2.

Town Moderator David Conlin took a verbal vote and the "Aye's" won. Next Vote on the Question.

MODERATOR asked to have Motion Reread

MOTION 24-2: BOB VANDERSLICE (Short-Term Rental Control Zoning By-Laws)

I move that the Town Zoning By-Laws are amended, as shown in Appendix 9 of the of the Report and Recommendations of the Advisory and Finance Committee on pages 87 to 94, to address the use of Short Term Rentals as promulgated by the Short Term Rental By- Law Advisory Committee.

VOTED: Upon motion and duly seconded by Mr. Barba voted 143 in favor and 31 opposed at 3:38 pm on 5/20/2023.

ARTICLE 25. (Citizen Petition – Short-Term Rental By-Law)

Short Term Rental Dwelling Units: To see if the Town will vote to adopt the following By-law to address Short Term Rental Dwelling Units:

I. Preface

In recognition that short term housing rentals provide both benefits and costs to the community, the Town wishes to create by-laws and regulations to balance the right of property owners to make reasonable use of their property while establishing rules that mitigate the risk of negative impact on neighborhoods. The rules should not be unreasonably restrictive that people who may want or need to rent their homes (and can benefit from short term housing rentals because difficulties with long term rentals and fluctuations in the housing markets) would be unable to pay property taxes or other expenses, yet also simultaneously must address (1) real health, safety, and nuisance concerns and (2) zoning restraints so that we minimize the risk of disruptions that can be caused by short term housing rentals.

II. Definitions

(a) Short Term Housing Rental: A rental reserved in advance to one guest party of at least one (1) bedroom in a residential dwelling or one complete residential dwelling for a minimum of two (2) consecutive nights but no more than thirty-one (31) days. Such dwelling unit does not require occupation by the owner-operator as a primary residence or otherwise. The maximum occupancy should be set at one (1) more than twice the number of bedrooms (e.g., five (5) for a two (2) bedroom unit) based on the bedroom count registered in the assessors' records (legal bedrooms) and shall include accessory units. Occupants aged two (2) years or older shall be counted in this limit. Daily visitors in addition to registered guests (e.g., nonregistered guest visitors for a meal) in the dwelling unit is limited to five (5) persons.

(b) Residential Dwelling: A one-family or two-family dwelling as defined by the Zoning By-Laws but excluding: congregate living complex; elderly housing; group residence; homeless shelter; orphanage; temporary dwelling structure; transitional housing; hotel; motel; executive suite; lodging house; rooming house.

III. Location of Short Term Housing Rentals

Short term housing rentals are permitted in residential and business areas to the extent the use does not impinge on Protected Areas. Furthermore, short term housing rentals should be added to the Table of Uses in the Zoning By-Laws.

IV. Class and Number of Permits

(a) At no point shall the total number of short term housing rentals exceed 4% of the total dwelling unit stock in the Town. Property owners may only operate one (1) property as a short term housing rental unless already operating multiple properties as short term housing rentals prior to the effective date of this By-Law, in which case the properties may be allowed to continue to operate as short term housing rentals. Additionally, if the total number of short term housing rentals has not exceeded 5% of the total dwelling unit stock in the Town, then a property owner may apply for additional permits up to a maximum of three (3) total permits.

(b) An LLC or Trust shall be allowed to hold a permit only if the shareholders or members of the said LLC or Trust are natural persons. Such natural persons shall be listed on the permit application.

(c) A rental tenant shall not offer a rental unit as a short term housing rental. Owners of rental units that are below market rate or have income restrictions or are otherwise subject to housing or rental assistance or deemed affordable housing shall not be allowed to own or operate short term housing rentals.

(d) Permits shall be issued fairly and equitably from applicants who meet the permit requirements or have had more than 14 days of short-term rentals under a permit for the prior year.

V. Requirements of Short Term Housing Rentals

(a) Compliance. No short term housing rental shall be offered except in compliance with the provisions of this By-Law.

(b) Registration. Owners of any short term housing rental located in the Town of Nahant must register with the Town in accordance with Section VI of this By-Law.

(c) Annual Certification. All owners must file annually by January 31 with the Town a sworn certification attesting to continued compliance with the requirements of this article and all applicable public safety codes.

(d) Notice to Abutters. All owners must notify via hand delivery and certified mail all abutters to the residential dwelling of the registration of the residential dwelling as a short term housing rental within thirty (30) days of registration and subsequent annual certification including contact information of the owner, operating manager (if applicable), the owner's state registration number, and a reference to this By-Law.

(e) Outstanding Code Enforcement. Owners are prohibited from offering a short term housing rental if (i) the residential dwelling is subject to any outstanding building, electrical, plumbing, mechanical, fire, health, housing, sanitation, noise, or zoning code enforcement (including notices of violation, notices of cure, orders of abatement, cease and desist orders, and corrective actions), (ii) there exist outstanding building permits allowing work on the property in the unit be rented, or (iii) there are unpaid taxes, fees (including water, sewer, and trash), or assessments related to the property.

(f) Code Violations. Should a residential dwelling receive at least three code violations within any twelve (12) month period then it will be ineligible to be offered as a short term housing rental for a period of six (6) months from reasonable notice of the third violation.

VI. Registration Requirements

Owners must register with the Town prior to occupancy of any short term housing rental that commences after January 1, 2023 the following:
(a) State Certificate. A copy of the certificate of registration issued in accordance with Massachusetts General Laws Chapter 62C, Section 67.

(b) Owner Affidavit. A completed affidavit containing the following information:

(1) Contact information of Owner and, if applicable, the contact information of the operating manager residing in the Town and appointed by the Owner in accordance with section (f) below;
(2) Proof of Residence (see (f) below);
(3) Confirmation that there is no code enforcement or building permits.

(c) Smoke Detector and Carbon Monoxide Certificate of Compliance. All short term housing rentals must comply with the applicable smoke detector and carbon monoxide requirements for residential units set forth in Massachusetts General Laws Chapter 148, Section 26E. Owners must schedule an inspection with the Fire Department and receive a Certificate of Compliance indicating that the property meets the smoke detector and carbon monoxide requirements prior occupancy commencing after January 1, 2023.

(d) House Rules. A copy of the House Rules required to be posted and distributed in accordance with section VIII below.

(e) Registration Filing Fee. At the time of registration, Owners must pay a filing fee of $500 to the Town.

(f) Appointment of Operating Manager. A non-resident owner must appoint a local operating manager residing in the Town when registering a short term housing rental.

VII. Inspections

The Town may conduct inspections of any short term housing rental as may be required to ensure safety and compliance with all applicable ordinances and local, state, and federal codes, including but limited to the provisions of this article. All inspecting departments shall keep records of inspections and visits to the property throughout each year.

VIII. Responsibilities of Owners

(a.) General Responsibility. The Owner shall be responsible for the proper supervision, operation, and maintenance of the short term housing rental in accordance with the requirements of this By-Law and all other pertinent laws, regulations, and codes. The Owner shall also be responsible for the behavior and activity of guests that results in a violation of this ordinance. The appointment of an agent shall in no way relieve the Owner from responsibility for full compliance with the law.

(b) No Nuisance. Short terms housing rentals shall not result in the disruption of the peace, tranquility, or safety of the immediate residential neighborhood through the production of noise, vibration, light, glare, trash, fumes, odors, traffic, parking congestion, or any other nuisance beyond that which normally occurs in the immediate residential area, including no disruptive noise, outdoor activities, or other disturbances between the hours of 10pm to 8am. Owners shall respond no later than two (2) hours of notification of a disruption and failure to respond may lead to immediate termination of the permit.

(c) Compliance with Town By-Laws and State and Local Laws. All short term housing rentals shall comply with all applicable ordinances and local, state, and federal codes applying generally to residential dwellings in the Town.

(d) Commercial Events Prohibited. A short term housing rental property shall not be used for a commercial event during its occupancy as a short term housing rental. Commercial events include luncheons, banquets, parties, weddings, meetings, charitable fundraising, commercial or advertising activities, or other gatherings for direct or indirect compensation.

Signage. No signage is permitted indicating the dwelling unit(s) as a short term housing rental.

(e) Parking. Vehicle parking in excess of one on-site stall per bedroom are required to obtain an on- street parking pass from the Police Department for conspicuous display on the front dashboard. Recreational vehicles, boats, commercial vehicles, and other vehicles that are not regularly used for passenger transportation of small groups are not permitted for off-street or on-street parking.

(f) Agreements with Occupants. Owners may not enter into any rental agreements that are inconsistent with the terms of this article.

(g) Minors. No short term housing rental shall be rented to any unemancipated person who is younger than eighteen (18) years of age.

(h) Occupant Registries. The owner of every short term housing rental must maintain, in permanent form, a registry log of occupants. It must include the contact information of the guest reserving the rental and dates of stay. The registry log must be available for inspection by the Town upon request.

(i) Fire Prevention Notice. Owners shall post in a visible place inside the residential dwelling information regarding the location of any fire extinguishers, gas shut off valves, fire exits and fire alarms in the dwelling.

(j) Notice of Registration. The Owners of every short term housing rental shall post in a prominent place within the rental the House Rules below as well as the certificate of registration with the Town. The Owner shall clearly display the Town registration number in all advertisements or notices of the short term housing rental, including online advertisements.

(k) House Rules. Owners shall institute House Rules to prevent the short term housing rental from being a cause of complaint to the Police Department or a cause of nuisance or annoyance to the neighbors or neighborhood.

(1) House Rules must make occupants aware of the Town's By-Laws and the Owner's policies, which shall be in writing. At a minimum, House Rules shall adequately address the following:

(i) Noise control, including use of audio equipment, excessive noise, or outdoor activities that may disturb the peace especially between the hours of 10pm to 8am;
(ii) Adherence to laws regarding disorderly behavior;
(iii) Proper trash disposal;
(iv) Requiring leashing of dogs and waste disposal bags;
(v) Location of parking stalls on the property;
(vi) Neighborhood parking regulations and restrictions;
(vii) Occupancy limits according to the Town's By-Laws;
(viii) Any other provisions as may be required by the Town.

(2) Owners shall ensure all occupants are aware of the House Rules by distributing them prior to the date of occupancy and posting them in a visible place.

(l) Egress and Access. Owners of short term housing rentals, classified as one-family or two-family dwellings for the building code, shall be responsible for ensuring that adequate egress is provided in accordance with the the appropriate section of Massachusetts State Building Code, 780 CMR.

(m) Maintenance. The building and all parts thereof shall be kept in good general repair and properly maintained.

(n) Burden of Proof and Cooperation. The burden of proof is placed on the Owner to demonstrate that they are operating within the limits of this By-Law. Owners must cooperate with any enforcement or investigation proceedings under this By-Law.

(o) False Information. Submission of false information shall constitute a violation of this By-Law.

X. Enforcement, Violations, and Penalties.

(a) Enforcement. The Town shall be responsible for enforcement of this By-Law, including any rule or regulation promulgated hereunder, and shall institute all necessary administrative or legal action to assure compliance.

(b) Notice of Violation. The Town shall issue a written notice of any violation of this By-Law to the Owner. Said notice shall describe the prohibited condition and order that it be remedied within thirty (30) days of receipt of the notice.

(c) Penalties. Any Owner who violates any provision of this ordinance shall be subject to suspension or termination of the certificate to operate a short term housing rental and a fine of not more than three hundred dollars ($300.00) for each violation. Each day a violation occurs shall be a separate offense. The Town shall notify the Massachusetts Commissioner of the Department of Revenue of all such suspensions or terminations.

(d) Violations of building, health, or fire code. Any action by the Town to suspend, terminate or issue fines under this section shall not bar any other separate action by any other violation enforcement.

(e) Failure to Register. Any person who offers or operates a short term housing rental without first registering with the Town shall be fined three hundred dollars ($300.00) per violation per day. Each day's failure to comply with a notice of violation or any other order shall constitute a separate violation.

Nontransferable. Short term housing rental permits are not transferable and will terminate upon sale of the property.

(f) Notification to safety authorities. The Police Department and Fire Department shall be provided the contact information of the owner and operating manager (if applicable).

X. Effective Date.

The provisions of this Article IX shall take effect on January 1, 2024.

XI. Severability.

The provisions of this article are severable. If any provision, paragraph, sentence, or clause, of this article or the application thereof to any person, establishment, or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of this article.

MOTION 25: CITIZENS' PETITION (Citizen's Petition – Short-Term Rental By-Law) ***2/3rds vote***

Motion should be read by petitioner

Example: To see if the Town will adopt article 25 as printed in the warrant which will amend the Town of Nahant General Bylaws to add a new Section and to authorize the Town Clerk to assign the applicable section number.

MOTION by PETER BARBA: I make a motion to indefinitely postpone Article 25 in light of the passing of Article 24

VOTED: Upon motion and duly seconded by Ms Tarmy voted 134 in favor and 30 opposed at 3:40 pm on 5/20/2023.

ARTICLE 26. (Continue Committees) To see if the Town will vote to continue the following standing committees to June 30, 2024: Community Preservation Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Coast Guard Design and Development Advisory Committee, Town Charter and By-law 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, Cultural Council, FEMA Flood Insurance Study Committee, Green Community Committee, MVP Committee, Noise Abatement Committee, Nahant Fire Station Architectural Assessment Committee, Short Term Rental Committee, or take any other action relative thereto.

MOTION 26: PETER BARBA (Continued Committees) ***Majority vote***
I move that the Town continue the following standing committees to June 30, 2024: Community Preservation Committee, Cable TV Advisory Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Coast Guard Design and Development Advisory Committee, Town Charter and By-law 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, Cultural Council, FEMA Flood Insurance Study Committee, Green Community Committee, MVP Committee, Noise Abatement Committee, Nahant Fire Station Architectural Assessment Committee, Short Term Rental Committee.

VOTED: Upon motion and duly seconded by Mr. Vanderslice voted 127 in favor and 8 opposed at 3:42 pm 5/20/2023

Town Moderator declared the 2023 Annual Town Meeting Adjourned – Time: 3:43 pm



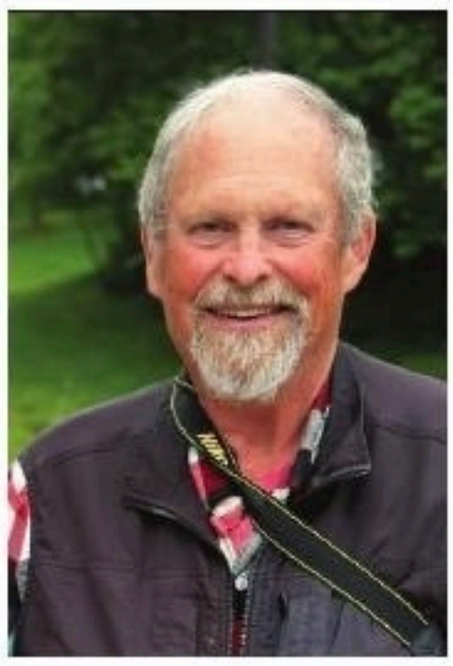
Bobbie-Jo Blair (1985-2023)

Bobbie-Jo served as the Administrative Assistant to the Town Administrator and the Board of Selectmen for many years. She shared her love for nature by serving as a member of the Beautification Committee and the Garden Club. In 2023 she was awarded Citizen of the Year from the Town she loved and dedicated her time to.



Lisa Arena (1964-2023)

Lisa was a lifelong resident and proudly served the Town as the Assistant Town Accountant for many years. She will be remembered by many for her infectious smile and personality.



Michael Rauworth (1949-2023)

Michael dedicated his time to the Town by serving on the Zoning Board of Appeals, Housing Plan Advisory Sub-Committee, School Committee and the School Renovation Committee.