

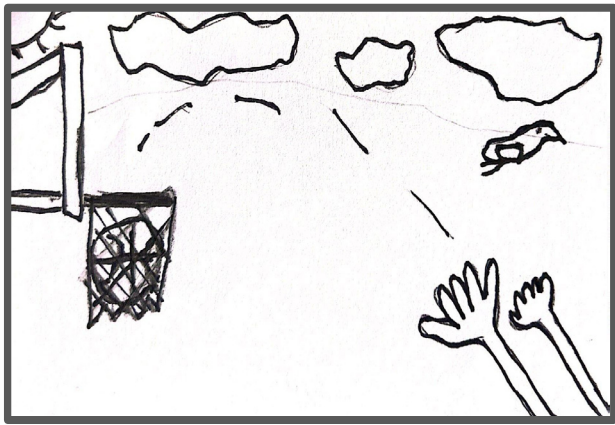
**Report and Recommendations of the
Advisory and Finance Committee**



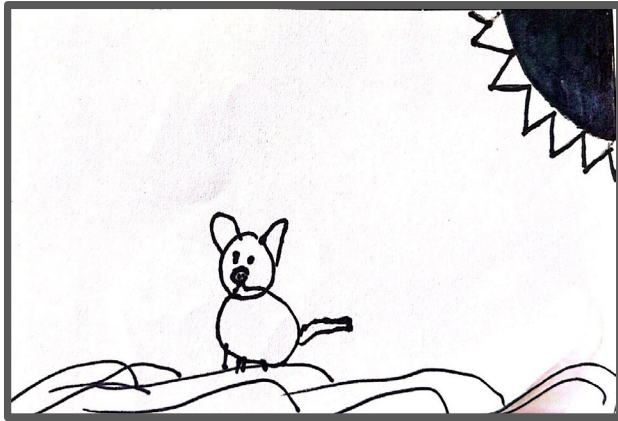
Town of Nahant, Massachusetts

Annual Town Meeting

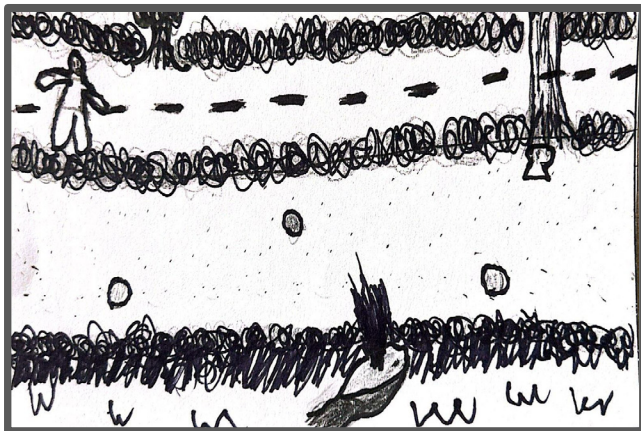
Saturday, May 17th, 2025 12:30pm



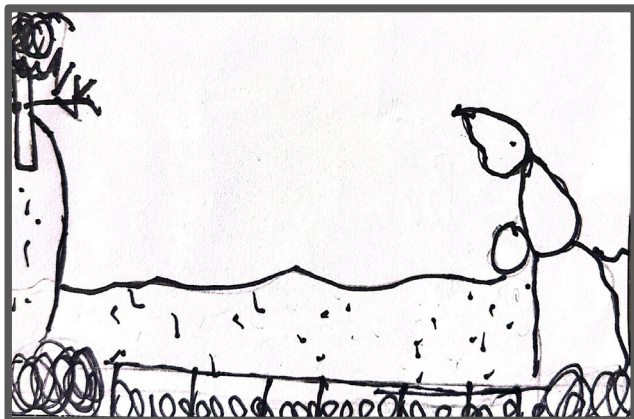
Swish! At the **basketball court** I shoot the ball into the pearl white net with no hesitation. Playing in the sun with the birds chirping a happy song, is the best feeling in the world!
-Xavi Uzcategui



Crash! Crash! I can see the waves crashing as I see my dog running in the beautiful blue ocean. There is nothing better than going to **Doggie Beach** on a hot summer day.
-Isabella Koscielecki



Bright and blue the ocean shines, **long beach**. Whales coming to breach on the waterside. The tide goes down to show the seaweed dried. Sand and shells for 2 miles Creatures and fins to Lynn. Teach us to swim teach us to run. Playing in the sun having lots of fun. With the small walking road behind the beach.
-Connor Gaynor



If you have ever been to **Forty Steps**, you know that it is the best feeling ever right when you step onto the smooth sand of the beach. You also get a great view of some amazing looking bronze rocks and interesting crawlers underneath.
-Brady Laine

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In the Appendices, you'll find additional information pertinent to a number of Articles. The name shown in the chart below is the name found in the parentheses next to the cited Warrant Article.

Once the Board of Selectmen vote on the final Warrant, no further changes can be made to the Warrant, including: grammar, formatting, or otherwise.

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Citizens of Nahant,

“If we had no winter, the spring would not be so pleasant” (Anne Bradstreet). It was a harsher winter than we have experienced in recent years and among the joys of spring is our annual Town Meeting. The Nahant Town Meeting is an increasingly rare opportunity to participate in true grass roots democracy and is your chance to influence the future of our small town. We encourage you to participate.

2026 Budget

The 2026 budget focuses on continuing to provide essential Town services in the face of escalating costs. Proposition 2 ½ effectively caps growth of Town revenue at 2 ½ percent per year, absent any significant new construction or an override. Unfortunately, Proposition 2 ½ does not cap inflation which, in recent years, has significantly exceeded 2 ½ percent. Thus, the emphasis is on controlling costs while pursuing select capital projects.

The sale of the former Coast Guard properties does not help fund operating expenses this budget year. Although the Town has now sold 8 of the 12 former Coast Guard properties with 2 more under agreement, it is too soon to realize any property tax revenues from those properties as no houses have been built to date. Further, all sale proceeds must, by law, be used to retire the associated debt – which we are happy to report can now be paid off – any excess funds can only be used for capital projects.

As this book went to print, we learned of a potential shortfall in the 2025 appropriations for special education and snow and ice removal. Either one of these will drain the remaining reserve fund, necessitating finding other sources of funding. Town officials will resolve this issue before year end, which should not require action by a Town Meeting. This situation underscores the difficulties in balancing this year’s budget and raises concerns about upcoming fiscal years.

Housing and Zoning By-Laws

This year, Nahant and other municipalities in Massachusetts must decide how to best protect our Town's interests regarding several State housing related mandates which are intended to increase housing stock and hope to offer more affordable housing. Taken together, the State housing mandates could significantly alter the composition of the Town's housing by allowing greater density than now exists or is permitted under existing zoning by-law. The Town must address two state mandates this year. The first, regarding accessory dwelling units (ADU's) is a Zoning By-Law article at this Town Meeting and the second, regarding multi-family zoning (aka Chapter 3A), will be taken up at a Special Town Meeting later in the year.

The financial impact of the state mandates is extremely difficult to predict. Additional revenue will be earned through property taxes with the amount dependent on the number and composition of the new units. The Town will also incur additional expenses, depending on the number and demographics of new residents. The demographics of individual new residents will determine the services the Town must provide. Thus, the overall impact truly depends on the sum of individual situations.

At this Town Meeting we will address the State's ADU law, which went into effect in February. The Town must comply with this new law which permits ADU's subject to our existing Zoning By-Law. However, the Town may pass our own ADU-related zoning by-law that, in very limited areas, further regulates what the State law permits. The intent of Article 24 is, to the extent possible, to adapt ADU regulations specifically to Nahant. The State ADU legislation is a very recent and on-going effort, so the Advisory and Finance Committee anticipates floor amendments from the Planning Board at Town Meeting based on State and public feedback.

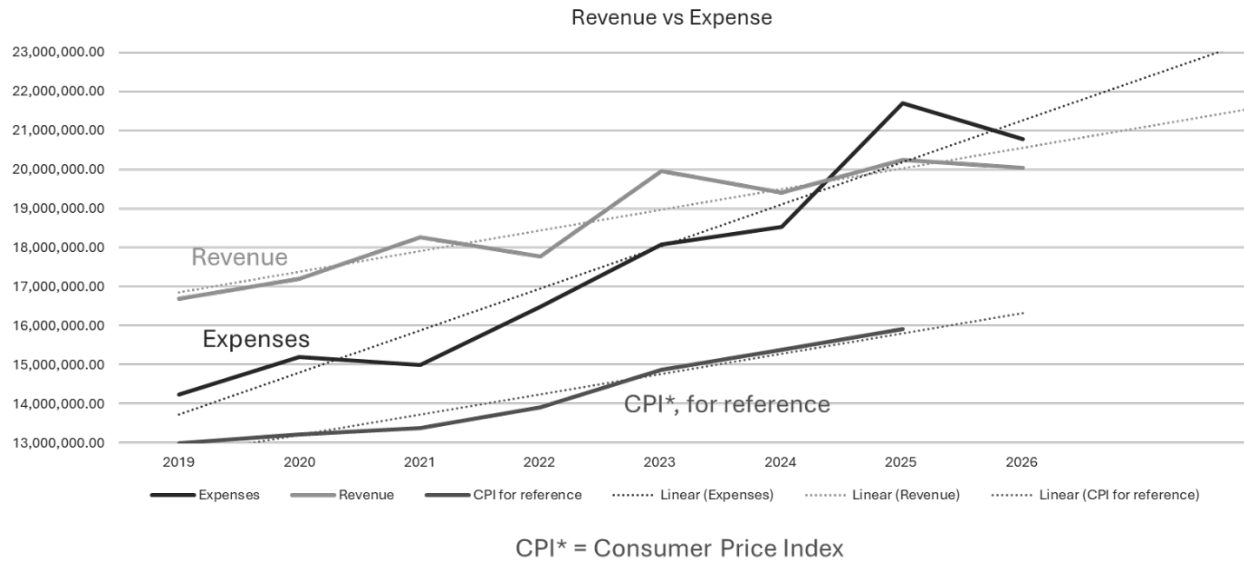
In addition, the MBTA 3A State mandate for multi-family zoning must be adopted before the end of 2025. Failure to comply may mean loss of some State grants and potential legal action from the State. We anticipate a Special Town Meeting later in the year to address the multi-family zoning mandate. We encourage residents to attend Planning Board meetings and public hearings to become informed and help guide the Planning Board as they develop the Town's response.

Community Preservation Act Projects

Similar to prior years, a bright spot in the Town's budget is the Community Preservation Act (CPA) funded projects. Under the CPA, the State will match Town funding for projects addressing housing, open space, recreation and preservation. The State match provides a cost-effective way to fund discretionary projects that improve the community. Although the State match is significantly lower than prior years, we and the Community Preservation Committee are recommending important projects to help preserve the Nahant Public Library, the Life Saving Station, and to continue to improve the habitat at Bailey's Hill and the Pleasant Street Playground.

Anticipating next year

Looking forward to next year, we unfortunately anticipate that an override will be necessary. The squeeze of inflation exceeding our limited revenue increases will likely catch up to us in Fiscal 2027. Some major expenses such as employee benefits and health coverage are rising faster than inflation. Further, Nahant is competing with nearby Towns to attract and retain talented personnel. The Police and Fire Chiefs told the Committee that budget constraints and minimal staffing have created potential safety issues for their staff and the community. Further, School officials spoke of similar restrictions and the need for additional teaching staff to enhance learning. In order to maintain current levels of public services and education an override will be required next year. The chart below depicts the situation more clearly than we can describe in words.



The Advisory and Finance Committee is enormously impressed with how our Town Administrator and team continue to deal with these challenges.

We look forward to seeing you at Town Meeting!

Peter Barba
 Barbara Beatty
 Tim Bell
 Melanie Drayton
 Dan McMackin
 Bob Vanderslice
 Deborah Warren

Nahant Fiscal Overview

Town Administrator, Tony Barletta

Developing a balanced budget for Fiscal Year 2026 was the toughest it has been in all the years of being your Town Administrator. The unexpected increases to Special Education costs and skyrocketing health insurance costs coupled with our limited revenue growth led to a significant challenge. Simultaneously, the Town is facing staffing challenges in that most of our employee salaries are below market rates and many departments are minimally staffed. All of these challenges are being felt by communities beyond just Nahant. However, in our case, being primarily funded through Real Estate Taxes, Proposition 2 ½ severely restricts our ability to overcome these challenges more so than communities with additional revenue streams.

The proposed budget for Fiscal Year 2026 does not include a number of operational and capital requests as well as cuts to operational budget items. Our process for developing the budget starts by dividing our total revenue into separate buckets- General Fund Revenue and Free Cash Revenue. We then determine our appropriations which will be limited to the projected revenue amount for each bucket. Our General Fund Revenue for FY26 only increased about \$385,000 over FY25. Our Free Cash Revenue for FY26 decreased about \$350,000 compared to FY25. Our next steps are to review FY26 budget appropriation requests, compare them to our projected revenue amounts, and assess which are required, which are optional, and which have alternative funding sources beyond the General Fund. This year, the General Fund requests we received totaled about \$17.2 million- about \$1.1 million more than our General Fund Revenue. Additionally, our capital requests and Free Cash priorities totaled just over \$1 million- about \$250,000 more than our Free Cash Revenue.

Most of the requests we received were justified needs of the Town and it was difficult to determine which we were going to be able to program into our FY26 budget proposal. I want to commend the Department Heads and Committees that we worked with to adjust their requests in order to produce a balanced budget. We had to be creative and find ways to fund our needs which is evident in the Annual Town Meeting Warrant for this year. For example, Article 5 features our ability to find a new funding source for our upcoming water meter upgrade project which allows us the ability to repurpose FY25 revenues for needs in the upcoming fiscal year. Additionally, we worked closely with the School Committee to identify alternative funding sources for many of their needs without sacrificing the services they currently provide through budget cuts. Unfortunately, we weren't able to satisfy all requests throughout all departments of the Town and even had to cut some items that have traditionally been funded.

However, since our last operational override for FY20, the Town has been able to accomplish many financial goals that provided for many our successes in the past 7 years. We have been able to keep our residential tax rate stable and in Fiscal Year 24, we had the 4th lowest residential tax rate in Essex County at \$9.07. By prioritizing certain financial policies, we have solidified the Town's bond rating at the highest possible position for a Town our size. This has allowed us to secure lower interest rates for borrowing needs in the future which will save hundreds of thousands of dollars overtime.

We have steadily increased our Stabilization account by 1,051% from about \$93,000 to about \$1.1 million, surpassing the DOR minimum standard of 5% of our total budget and for the first time in Town history, surpassing the million-dollar mark. Similarly, we have invested in our Post Employment Benefits Fund, increasing it 5021% from only \$3,000 in 2018 to over \$153,000 today. 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 25, we allocated \$200,000 above what was required to General Fund Debt.

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 \$8.3 million in Federal, State and local grants to fund programs and projects throughout Nahant. This includes over \$135,000 in Coastal Resilience grants, \$427,000 in Green Communities grants, and \$837,000 in Public Safety grants.

Announced earlier this year, the Town has been awarded a \$3.5 million matching grant through FEMA's Hazard Mitigation Grant Program. This grant will be used for the design and construction of increased coastal protection to Short Beach, our most vulnerable coastal property. The Town has been working on this grant for years and with this award, it is the largest single grant in Town history by millions of dollars. Including this great achievement, the total grants received since 2018 increases to \$11.8 million. Article 20 at this year's Annual Town Meeting seeks authority to borrow the remaining amount of the Town's match and if approved, we will have at least \$4.8 million for this important project.

Another major milestone achieved in 2024 and 2025 is paying down \$1.8 million in debt related to Coast Guard Housing. The Town has completed two offerings and as of April 18, 2025, the Town has sold 8 lots with another 2 lots under agreement due to close in early May. The results of this process will bring in about \$5.1 million in revenue. After paying down the \$1.8 million in debt from purchasing the property, the Town is scheduled to retire the additional \$1.3 million in debt used to prepare the properties for sale in July. We currently project that once all 12 lots are sold, there will be about \$2.5 million in revenue for the Town to be used in future fiscal years for capital projects.

While the Town has experienced significant accomplishments in the past 7 years, we are now facing serious operational budget needs in order to retain the talented employees in our community and to add additional employees to improve our public safety and educational services. These are core responsibilities of the Town that can no longer be supported by our revenue growth that is limited by Proposition 2 ½. In FY27, the debt exclusion override approved 20 years ago for the Johnson Elementary School will be retired from our residents' real estate tax bills. The timing of this would make the impact of a new Proposition 2 ½ operational override less stressful to our residents. It is imperative that the community consider a Proposition 2 ½ operational override in 2026 so the Town can continue to secure its finances and provide improved services in the future.

Town Of Nahant
Annual Town Meeting Warrant
May 17, 2025

GREETINGS: In the name of the Commonwealth of Massachusetts, you are hereby required forthwith to warn the inhabitants of the Town of Nahant, qualified as the law directs, to assemble at the Nahant Town Hall, 334 Nahant Rd, Nahant Massachusetts for the Annual Town Meeting on Saturday the 17th day of May, 2025, for to act on the Articles in this warrant at 12:30 p.m. that same day.

ARTICLE 1. (FY2025 Transfers) To see if the Town will vote to raise and appropriate, and/or appropriate from available funds in the treasury, and/or transfer the following sums, or take any other action relative thereto.

NO RECOMMENDATION:

At the time this book went to print, there were no transfer requests. No inter-departmental transfers are anticipated currently. Should any transfers be requested the Committee will provide specific details and explain the nature of the transfer(s) and our recommendation(s) in our motion at Town Meeting.

ARTICLE 2. (Prior Year bills) To see if the Town will authorize the payment of prior Fiscal Year bills, or take any other action relative thereto.

NO RECOMMENDATION:

At the time this book went to print, there were no prior year bills.

ARTICLE 3. (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, 2025, or take any other action relative thereto.

RECOMMENDED:

This Article approves the salaries and wages of all non-elected employees even though this Town Meeting cannot change the terms of the union contracts or other agreements. For a comprehensive breakdown of all salaries and wages please refer to Appendix 1. The Advisory and Finance Committee believes the comparative presentation is important to help assure salary equity among positions subject to different approval and funding mechanisms. The Advisory and Finance Committee recommends the Town adopt the salary and classification plan presented in Article 3.

The Town must take two steps before actually paying employees:

1. Set the rate of pay. This simply establishes how much the Town may pay an employee, but does not authorize an expenditure of funds to actually pay the employee.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 6 (the Omnibus Budget). Approving the line items containing salaries and wages authorizes their payment.

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

Rate Setting Mechanism	Approval Mechanism
1. A Classification and Salary Plan covering many clerical and professional positions.	This Article 3
2. Collective bargaining agreements with the fire fighters', police, DPW and teachers' unions.	Collective bargaining agreements ratified by Town Meeting or School Committee
3. Individual contracts with various Town government agencies.	Direct agreement between employee and Town agency
4. Elected officials.	Article 4

ARTICLE 4. (Compensation for Elected Positions) To see if the Town will vote to fix the salary and compensation of all elective officers of the Town, as provided by Chapter 41, Section 108, as amended, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends the Town adopt the salary and compensation presented below.

Position	FY26 Annual Salary
Selectman	\$1.00
Constable	\$50.00
Assessor	\$1.00
Town Clerk	\$69,269.00

ARTICLE 5. (Water/DPW Capital-Rescind) To see if the Town will rescind the vote taken on Article 16 at Town Meeting on May 18, 2024 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 \$370,000, or any other sum of money to upgrade the Town's water meter system, including the payment of all costs incidental or related thereto, or to take any other action relative thereto.

RECOMMENDED:

This article changes the funding mechanism of our water meter installation program as approved at last year's Town Meeting (Article 16, 2024 Town Meeting), but does NOT rescind the water meter program. We have since learned that the water meter program can be funded with the MWRA 0% interest loan program. In this year of extremely tight budgeting, the alternative

funding strategy will allow us to complete the meter project faster and also allow more funding for other projects to be proposed later at this Town Meeting.

Supporting Statement from the Town Administrator, Tony Barletta:

Approving this article does not sacrifice the Town's project to upgrade our water meter system. The Town is now utilizing the MWRA's 0% interest loan program to complete this project. Instead of separating the project into multiple years and phases, the Town will now be able to complete this project quicker at no added cost. Additionally, speeding up the implementation of this water meter project will assist the Town in meeting our lead water service line inventory requirements due by the end of 2027. Since we no longer need the appropriation approved by Annual Town Meeting in 2024, the approval of this article will make those FY25 funds available for other needs of the Town in FY26. Specifically, should this article be approved, the Town's proposal is to appropriate the \$370,000 by dividing it into \$200,000 for Article 24 E, the Library Capital Improvement Project, \$100,000 for Article 15, Water/DPW Capital, and \$70,000 for Water and Sewer Capital in the FY26 budget.

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, 2025, or take any other action relative thereto.

RECOMMENDED:

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

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, 2025, or take any other action relative thereto.

RECOMMENDED:

This Article approves the operation of the Water and Sewer Enterprise fund, which is an account (separate from the General Fund) that is dedicated to Water and Sewer and may collect and disburse funds, including:

- Raising funds from Water/Sewer usage fees
- Paying expenses related to Water and Sewer Enterprise Fund
- Transferring funds from the General Fund to cover Water and Sewer debt service

Specifically, the Article approves the following expenditures:

Salaries:	\$ 459,351.00
Expenses:	1,294,486.00
Capital Outlay:	86,000.00
Debt:	1,516,375.00
Emergency Reserve (uncollectible):	40,350.00
Subtotal Appropriation in W/S Fund	<u>\$ 3,396,562.00</u>

And that \$2,094,316 is to be funded from Water and Sewer Department Receipts for said purposes, \$86,000 is to be appropriated from Water and Sewer Retained Earnings, and \$1,486,375 in Water and Sewer Debt costs is to be raised through property taxes, less \$270,129 in Indirect Costs funded from Water and Sewer Department Receipts to be transferred to the General Fund.

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.

RECOMMENDED:

This Article funds the repaving of streets after water and/or sewer work. The funds come from the Water and Sewer Enterprise fund.

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, 2025, or take any other action relative thereto.

RECOMMENDED:

This Article approves the operation of the Rubbish Enterprise fund, which is an account (separate from the General Fund) that is dedicated to rubbish and may collect and disburse funds, including:

- Raising funds from rubbish usage fees
- Paying expenses related to rubbish collection and disposal

Specifically, the Article approves the following expenditures:

Salaries:	\$ 67,885.00
Expenses:	586,494.00
Total	<u>\$ 654,379.00</u>

And that \$631,140.00 is raised as follows:

Rubbish Department Receipts:	\$ 654,179.00
Investment Income:	200.00
Total	<u>\$ 654,379.00</u>

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 \$33,000 for the costs associated with the maintenance of the compost area, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article. This article was in the warrant and successfully passed last fiscal year.

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.

RECOMMENDED:

This article authorizes the use of revolving accounts for each of the recreation-related programs listed in the Article. Revolving accounts allows each program to collect donations and fees and use those funds for their programs, allowing the programs to operate independently. This is good accounting practice and still allows the Town to track fees collected and expenses incurred by each program.

ARTICLE 12. (Revolving Funds) To see if the Town will vote to fix the maximum amount that may be spent during FY 2026 beginning July 1, 2025 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.

RECOMMENDED:

Massachusetts General Law requires that on or before July 1 of each year the Town shall vote on the limit of the total amount that may be expended from each revolving fund established under this section. In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city or with the approval of the board of selectmen and finance

<u>Revolving Fund</u>	<u>FY26 Spending Limit</u>
Council on Aging	\$20,000.00
Cemetery	\$20,000.00
Board of Appeals	\$10,000.00
Conservation Commission	\$20,000.00

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.

RECOMMENDED:

This Article funds a portion of the Town's future obligations for health care coverage owed to retirees. These funds will only be paid after Town employees retire; it is not due immediately. The commitment to fund this growing liability, first appropriated in FY20, is considered positively by financial and lending institutions, and helps determine the Town's bond rating and debt interest rates. Therefore, the Advisory and Finance Committee recommends the

contribution to the OPEB trust fund in the amount of \$25,000 in FY2026. The current balance of the OPEB fund before the FY2026 appropriation is \$153,775.

ARTICLE 14. (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 \$200,000, or any other sum, for transportation network improvements including sidewalks, roadways, and parking lots throughout Town, including the payment of all incidental or related costs, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends the sum of \$200,000 for paving throughout the Town, including the payment of all incidental and related costs, supplemented by Chapter 90 funds. This is the projected annual spending for asphalt paving of town streets. There is an ongoing multi-year plan to pave some of the streets every year. This approach keeps the road surfaces in good condition and prevents a circumstance where all roads are deteriorated and need repaving at once.

Supporting Statement from the Town Administrator, Tony Barletta:

Approval of this article will authorize the Town to borrow \$200,000 for the purpose of paving roadways, parking areas, and sidewalks. The Town completed studies in 2023 of the Town's roadways and sidewalks which produced two (2) separate, five (5) year plans for repairs to roadways and sidewalks. The two plans combined recommend that the Town spend around \$300,000 per year on these efforts. With the anticipated additional amount of Chapter 90 funds, the Town can implement the two (2) plans as recommended.

ARTICLE 15. (Water/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 \$100,000, or any other sum of money for a Water/Sewer/DPW truck, including the payment of all costs incidental or related thereto, or to take any other action relative thereto.

RECOMMENDED:

This article will fund a new DPW truck as part of keeping our equipment in good repair. It relies on the release of funds from the passage of Article 5. If Article 5 fails, we recommend funding this Article through borrowing.

Supporting Statement from the Superintendent of Public Works, Zach Taylor:

The Department of Public Works replaces vehicles according to a fleet schedule that is designed to avoid the need for purchasing multiple vehicles in any given year. This approach helps the Town plan long-term for capital needs. This year, the DPW is in need of a new water sewer dump truck to replace a similar 2016 vehicle that has reached the end of its useful life for Town operations. This vehicle is mainly used for transporting materials related to water and sewer projects that are both planned and for emergency response. If Article 5 is approved, the purchase of this vehicle will be funded with Water Sewer Enterprise Retained Earnings and if Article 5 is not approved, the Town will seek authorization to borrow these funds.

ARTICLE 16. (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.

RECOMMENDED:

This Article will allow the Town to borrow \$500,000 from the MWRA at a zero percent (0%) interest rate. The funds can only be used on the water delivery system and associated structures.

ARTICLE 17. (Chapter 90 Highway) To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, or raise by borrowing, such sum of money in order to accomplish certain highway construction and maintenance pursuant to the provisions of the General Laws, Chapter 90, or other state transportation program, or take any other action relative thereto.

RECOMMENDED:

The State grants all Towns Massachusetts General Law Chapter 90 funds for paving and road and sidewalk repairs. This year Nahant's Chapter 90 Grant is estimated to be at least \$90,000. Approving this Article allows the Town to receive these funds.

ARTICLE 18: (Charter Amendment- Select Board) To see if the Town will vote to amend the Town Charter by replacing all references to "Board of Selectmen" or "Selectmen" with the words "Select Board", or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article. This nomenclature is consistent with common practice in other towns.

Supporting Statement from the Board of Selectmen:

Approval of this article will change the title of the Board of Selectmen to the Select Board through an amendment to the Town Charter. In recent years, there has been a growing trend in towns across the Commonwealth to adopt titles for their principal elected executive boards, primarily transitioning from "Board of Selectmen" to "Select Board." As of December 2022, more than 180 municipalities have made the change to "Select Board," a title which more accurately reflects the longstanding participation of both men and women on local government boards.

ARTICLE 19. (Coast Guard Housing Lot Sales) To see if the Town will vote to amend the vote taken under Article 20 of the 2021 Annual Town Meeting to now authorize the Select Board to sell the remaining unsold Coast Guard Housing lots free of limitations on the number of offerings, provided, however, that the remaining lots are sold by July 1, 2029 subject to the other restrictions set forth in said 2021 vote, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends this article to allow the town to continue selling the remaining lots of what is known as the Coast Guard Housing. The Coast Guard Design and Development Advisory Committee put specific wording into the Warrant article approved at the 2021 Town meeting requiring the Town to sell alternating lots in 2 offerings over a 2-year period to help ensure that multiple lots would not be purchased by one party and combined. With only 2 non-adjoining lots remaining, that restriction is no longer necessary. This article eliminates the constraints on the number of offerings, allowing the sale of the 2 remaining lots by July 1st of 2029.

Supporting Statement from the Town Administrator, Tony Barletta:

Approval of this article will provide the Town the authorization needed to continue the direction set forth by Annual Town Meeting in 2021 to sell the twelve (12) individual lots of the Coast Guard Housing Property. As of April 18, 2025, the Town has offered for sale eleven (11) vacant lots, of which, eight (8) lots have been sold, two (2) lots are under agreement, and one (1) remains unsold. Therefore, two (2) more lots will need to be sold in the future. The motion for Article 20 at Annual Town Meeting in 2021 limited the Town's authorization to two (2) offerings over a two (2) year period. At this time, the Town has fully utilized the authorized number of offerings which is why we are seeking authorization for additional offerings. The Town is also seeking approval to extend the time frame for these offerings beyond the two (2) year period. The Town selected July 1, 2029 so to provide enough time to prepare and sell the remaining lots while also providing an end date to ensure the Town continues this effort in a timely fashion.

ARTICLE 20. (Climate Change Preparedness) 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 \$805,000 or any other sum of money, to fund costs and fees (i.e., professional services) associated with pursuing grants, loans, and similar funding sources, for climate change preparedness projects on coastal Town properties and/or to serve as required local share for a possible grant award related to climate change preparedness, or take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends passage of this Article. With Nahant's precarious seaside location, the Town is in exceptional need of managing the effects of climate change. Nahant has been considering climate change preparedness for several years. Passing the article this year provides for timely professional assessment and pursuit of funding sources, including potential advantageous collaboration with neighboring municipalities. Passage of this Article is required to provide the remaining amount of the Town's matching contribution to the already awarded FEMA Hazard Mitigation Grant for Short Beach Dune. This \$3.5 million grant is the largest that the Town has ever been awarded.

Supporting Statement from the Town Administrator, Tony Barletta:

Approval of this article will authorize the Town to borrow funds for the Town's matching amount of a FEMA Hazard Mitigation Grant totaling \$4,876,562.25. This grant features a 73% cost share from FEMA totaling \$3,575,201.49 and a 27% cost share from the Town of Nahant totaling \$1,301,360.76. Annual Town Meeting in 2022 approved Article 29 which authorized the

borrowing of \$500,000 to be used for this grant and in doing so, made our grant application more competitive. Thus, the Town only needs to approve authorization for the remaining amount of the Town's match for this grant. The FEMA Hazard Mitigation Grant will fund a shoreline stabilization and restoration project at Short Beach to prevent flooding.

ARTICLE 21. (Disabled Veteran's Exemption – COLA adjustment) To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22I, which authorizes an annual increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI) for the previous year as determined by the Commissioner of Revenue, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025, or any other action related thereto.

RECOMMENDED:

This article provides a cost-of-living adjustment going forward to existing real estate tax exemptions for our disabled veterans. Please refer to Appendix 2 for details.

ARTICLE 22. (Disabled Veteran's Exemption – HERO Act) To see if the Town will vote to accept General Laws Chapter 59, Section 5, Clause 22J, which authorizes an increase in the amount of the exemption granted under General Laws Chapter 59, Section 5, Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F by 100% of the personal exemption amount, subject to the conditions in Clause 22J, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025, or any other action related thereto.

RECOMMENDED:

This Article doubles the existing real estate tax exemptions for our disabled veterans. Please refer to Appendix 2 for details.

ARTICLE 23. (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.

FY2026 Grant Recommendations:

- A. To appropriate the sum of \$150,000 from FY2026 Community Preservation estimated revenues to replace the cedar shingle roof on the Nahant Life Saving Station.

RECOMMENDED:

The Life Saving Station is an important historical building representing the Town's close ties to the sea. It has also become an important cultural part of the Town, used by the Legion, weddings, parties, social and cultural events. The roof is at the end of its life and must be replaced to protect the building. Funding through the CPA reduces the Town's

cost by the State match and a contribution from the Nahant Preservation Trust further reduces the Town's cost.

Supporting Statement from the CPC:

In an 1898 storm, the Charles Briggs was shipwrecked off Nahant and the crew perished. Senator Henry Cabot Lodge worked to secure a portion of Short Beach from the Town and obtained federal funding for the construction of the Nahant Life Saving Station, which was completed in 1900. The Life Saving Station provided continuous rescue service in the waters surrounding Nahant for nearly seven decades. Following the departure of U.S. Coast Guard staffing in the mid 1960's the Life Saving Station began a period of disrepair and degradation. Fortunately, the Town was able to acquire the building in 1999 and restore it to the beautiful historic structure that stands as a prominent landmark in Nahant, still watching over the ocean that flanks both sides of Nahant Road.

The Town-owned Life Saving Station has been in the care of the Nahant Preservation Trust (NPT) and is home to the Mortimer Robbins American Legion Post 215, which also significantly contributed to its restoration.

The time has come to replace the twenty-five-year-old cedar shingle roof subjected to harsh weather in this exposed location. The NPT is contributing \$30,000 towards the project for a total estimated replacement cost of \$180,000. In addition to their generous contribution, the NPT is applying for a Massachusetts Preservation Projects Fund (MPPF) grant. If a grant award is received it will likely reduce the amount of CPA funds needed for the project.

Cheaper, less durable, and historically inappropriate roofing materials were discussed but the consensus is that using such materials will greatly diminish the character of this historic and unique structure. One of the pillars of the Community Preservation Act is to fund the restoration of historic resources that would otherwise fail to receive funding due to more urgent local funding needs, and this project certainly meets that objective.

- B. To appropriate the sum of \$40,000 from FY2026 Community Preservation estimated revenues to replace 4 asphalt shingle roofs at 39-41 Spring Road, 43-45 Spring Road, 47-49 Spring Road, 51-53 Spring Road.

RECOMMENDED:

The roofs are well beyond their expected life and need to be replaced.

Supporting Statement from the CPC:

The Housing Authority provides affordable housing to over 80 residents in multiple locations including 4 duplexes on Spring Road. Over the past decade multiple CPA grants have funded major repairs to buildings within the Housing Authority's management. This year a grant of \$40,000 will fund the replacement of the asphalt shingle roofs on these duplexes.

- C. To appropriate the sum of \$39,345 from FY2026 Community Preservation estimated revenues to continue Bailey's Hill Complex ecological restoration work.

RECOMMENDED:

The Advisory and Finance Committee recommends this article with endorsement of the supporting statement from the Community Preservation Committee (below). This will continue the ecological restoration of the Bailey's Hill project started in FY2025. With ongoing support from the Town of Nahant and Nahant Department of Public Works and a donation from S.W.I.M., more invasive species will be removed and more native plantings will be restored.

Supporting Statement from the CPC:

Bailey's Hill Complex, including Fort Ruckman, occupies a significant amount of Nahant's open space. This open space is used frequently for passive recreation and is also one of Nahant's largest wooded areas. In recent years, the area had become overgrown with invasive plants and vines and dead and fallen trees. This grant request is a continuation of a multi-year effort to remove invasive species, restore native plantings and improve the visitor experience at the Bailey's Hill Complex with focus on the Fort Ruckman area as outlined in the Bailey's Hill Land Management Plan. The Bailey's Hill Complex restoration is a collaborative undertaking with coordination between Town of Nahant OSRC, DPW, Fire Department, and Parterre Ecological, an environmental restoration group. In addition to ongoing invasive removal and native vegetation planting, the Nahant Fire Department and Department of Public Works removed understory vegetation, deemed as fire risk to nearby homes, from the Bailey's Hill area near Trimountain Road. This effort was made possible by a \$20,000 grant from the International Association of Fire Chiefs (FY2025).

This grant request will support ecological landscape management professionals to continue native perennial and tree plantings as well as invasive plant management. Realistic and successful eradication of invasive species involves years of successive work, employing a variety of techniques. The native perennial and tree planting will include 200 native perennials and 50 native trees for the area.

The currently proposed project is consistent with the goals of Nahant's Open Space and Recreation Plan, which include the management of invasive species and restoring native habitat and is part of a wider town effort to introduce sustainable open-space management.

This proposal for Bailey's Hill is submitted by the Open Space Committee with support from the Town of Nahant and Nahant Department of Public Works. Included in the budget is a \$3,000 donation from Safer Waters in Massachusetts (S.W.I.M.). The Open Space Committee thanks S.W.I.M. for their continued support of this restoration effort.

- D. To appropriate the sum of \$50,000 from FY2026 Community Preservation estimated revenues to upgrade the Pleasant Street Playground.

RECOMMENDED:

The Advisory and Finance Committee recommends this article with endorsement of the supporting statement (below). The purchase of the equipment will make this much-used Town playground a more interesting space, especially for young children, provide opportunities to enhance physical, sensory, cognitive, and social development.

Supporting Statement from the CPC:

This project will upgrade and enhance the Pleasant Street “Library” playground, which currently offers playground equipment such as swings, slides, climbing structures, and spring riders. The Town would like to add to its long-standing effort to provide safe recreational spaces for toddlers and children by installing additional equipment that not only be fun for the children but promote sensory and cognitive development and serve neuro-diverse populations. It will also complement the architectural presence of the Public Library, and be inclusive, age appropriate and durable. The list of equipment was suggested by the New England Recreational Group, a consultant to the Town. This playground particularly serves children and their caregivers who are often visiting the Public Library and their children’s programs including the popular story time. In addition, the Town is currently seeing an increase in children in the 3- to 8-year old age group. This project will benefit this particular age group now and for years to come.

The CPC funds would be used to purchase the playground equipment. The application is supported by in-kind labor from the Town Department of Public Works.

- E. To see if the Town will vote to raise and appropriate \$700,000, or any other greater or lesser amount, to pay costs of additional library repairs, including the payment of costs incidental or related thereto, and to determine whether this amount shall be raised by borrowing or otherwise, including (i) transferring \$200,000 transferred from free cash, and (ii) authorizing the Treasurer, with the approval of the Board of Selectmen, to borrow \$500,000 under G.L. c. 44, G.L. c. 44B, or any other enabling authority, and to issue bonds or notes of the Town therefor; and further, to appropriate \$78,500 from FY2026 Community Preservation estimated revenues for the first year of bond payments; and to authorize the Board to take any other action necessary or convenient to carry out this project; or to take any other action relative thereto.

RECOMMENDED:

The Advisory and Finance Committee recommends this article with endorsement of the supporting statement (below). The library, an 1895 historic building at the center of our community, is in critical need of repairs and upgrades. Our architectural and engineering advisors have prioritized these items:

1. Repair masonry from which water is leaking into the adult reading room causing damage to the ceiling and closure of a reading area
2. Replace the knob and tube electrical system to meet code

3. Replace the fire detection system to modern standards
4. Augment the electrical capacity
5. Install a fire suppression system

With funds from the Friends of the Library the architect who recently examined the building estimated \$350,000 for the masonry repairs. The masonry will be done first, followed by the electrical, fire detection, and fire suppression system work, with the total not to exceed \$700,000. A project manager will oversee the work, sequence, and budget.

The \$700,000 project budget will be funded by \$500,000 of borrowing, plus \$200,000 from funds released by the passage of Article 5. If Article 5 fails, only \$500,000 will be requested in this CPC article.

Supporting Statement from the CPC:

Preservation priorities: The \$700,000 bond will be expended based on a competitive procurement process. In addition to architectural services, an owner's project manager will be retained. Together they are responsible for fiscal accountability and quality control. Priorities are listed in the order they will be expended, not to exceed the \$700,000 budget:

- *Ensuring a weathertight building envelope with masonry restoration and roofing work.*
- *Replacing the original knob and tube wiring with modern, code mandated electrical wiring.*
- *Augmenting the electrical service capacity anticipating future improvements.*
- *Replacing the fire detection system to modern standards.*
- *Installing a fire suppression system.*

The Public Library building is one of Nahant's proudest architectural treasures, celebrating 130 years of service to the community in this handsome stone structure. Dating to 1895, this Tudor Revival masterpiece by Ball & Dabney, was the successor of the original public library of 1818, the second oldest in the Commonwealth. Over the last two years the Trustees and librarian, Nori Morganstein, have been working to expand library services to the Town, simultaneously dealing with pressing matters of operations and building maintenance, initiating planning and fund raising for critical major repairs and adaptations to the Library building -- all designed to ensure its future service to the community.

Community Preservation grants have supported nearly \$1 m in assessments and preservation repairs, including a conditions assessment/masterplan, 2019, which has guided substantial structural and building envelope repairs. The Public Library's backlog of immediate, critical needs due to deferred maintenance escalated with the reconstruction of the collapsing terrace which wraps around two sides of the building in 2021-22. The crumbling, unsupported terrace was dismantled, the foundation

reconstructed, and the masonry restored for a cost of \$520,000. This was funded by a \$70,000 Emergency Grant from the Mass. Preservation Projects Fund and a FY2020 CPA grant of \$400,000, bonded over 10 Years, plus past unspent CPA grants. In 2023-24, another CPA \$300,000 grant funded \$360,000 for building envelope repairs, with a \$60,000 MPPF grant added to the pot.

The expected deterioration of major masonry structures and slate roofs after their first century of use is the root cause of the major preservation needs of these buildings. Deferring regular maintenance or applying inadequate or inappropriate measures greatly increases the ultimate cost of repairing the deterioration and entails secondary damage that can be catastrophic. We now see the effects of water infiltration causing damage to the plaster in the adult reading room.

There is another, and in some ways, hidden form of potential damage: the original knob and tube electrical wiring. Snaking through the wall and along the joists are white ceramic knobs holding the cloth covered wiring providing power to the Library's handsome chandeliers and wall sconces, dating back to 1895 when its electricity declared this a most up-to-date library. Today, extension cords and power strips compete to provide electricity to computers and supplementary lighting. The Library is woefully underserved in electricity, and in potential danger if the knob and tube supply were to become sufficiently frayed to short and spark. Compounding that danger is the fact that there is no fire suppression system in the library, and the fire detection system is out of date. The Library trustees have worked with the Town Administrator and Select Board to address these critical defects.

With the invaluable assistance of the Friend of the Library's capital repairs fund, architect Richard Smith, who has worked with the library since 2018, was tasked with updating the 2019 master plan and assessing the leaking problems observed in the reading room. His recommendations were two-fold: a) address the leaking problems with a masonry restoration and flashing project on the south and west gables for an estimated budget of \$270,000 with \$80,000 of alternates and contingency; and b) replace the aged knob and tube wiring, upgrade the electrical service, and install a fire suppression system with associated upgraded fire detection system for an estimated budget of \$350,000. Together, these total \$700,000 of immediate needs. It is understood that future needs include upgrading the heating system, also historic, as well as possibly capturing more space within the library for children, teens and all ages.

Considering its overall funding capability, the Community Preservation Committee, with advice from our dedicated Finance Director, recommends retiring the FY19 bond balance of \$184,060.91. With the new \$500,000 bond, we will continue funding three bonds, representing an obligation approximately 30% of the annual CPA funding. Recognizing the need to protect the Nahant Public Library from further deterioration by attending to these most urgent issues, we strongly recommend the funding of these

preservation repairs with a 10-year bond. It is anticipated that the Library will be embarking on a coordinated charitable fundraising campaign to make major renovations and physical improvements in the building over the next few years, kicked off by a celebration of two hundred years of its existence this coming June as one of the oldest public libraries in the Commonwealth.

- F. To appropriate the sum of \$10,000 from FY2025 Community Preservation Fund estimated revenues for administrative and operating expenses of the Community Preservation Committee.

RECOMMENDED:

This Article funds the on-going operations of the Community Preservation Committee.

Supporting Statement from the CPC:

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

- G. To set aside \$3,225 from FY2026 Community Preservation Fund estimated revenues and transfer into the Community Preservation Fund Housing Reserve Account for later appropriation.

RECOMMENDED:

This is a procedural article that allows for revenues to flow into the CPC Reserve account for future use. The Advisory and Finance Committee approves this transfer.

- H. To appropriate \$184,060.91 for the payment of the entirety of the bond of the \$400,000 Public Library Bonding authorized by the 2019 Annual Town Meeting (Article 16C), with the sum of \$51,945.00 from the balance of the principal from FY2026 Community Preservation estimated revenues and \$132,115.91 from the Community Preservation General Reserve.

RECOMMENDED:

The Advisory and Finance Committee and Community Preservation Committee recommends this appropriation to retire this 10-year bond, now in its seventh year.

Supporting Statement from the CPC:

This represents the seventh year of the 10 year bond. We recommend payment in full.

- I. To appropriate \$26,058.13 for the payment of debt service on the \$500,000 Public Library/Town Hall Bonding authorized by the 2021 Annual Town Meeting (Article 21E), from Community Preservation General Reserve for the fourth year on the bond payments.

RECOMMENDED:

The Advisory and Finance Committee agrees with the Community Preservation Committee that we should pay the debt service in the fourth year of this ten-year bond supporting critical repairs for the library.

Supporting Statement from the CPC:

This represents fourth year of a ten-year bond supporting repairs to the Public Library.

- J. To appropriate \$30,848.25 for the payment of debt service on the \$350,000 Library, Town Hall and Greenlawn Cemetery Entrance Archway Bonding authorized by the 2022 Annual Town Meeting (Article 22H), from Community Preservation General Reserve for the third year of the bond payments for interest and principal.

RECOMMENDED:

The Advisory and Finance Committee agrees with the Community Preservation Committee that we should pay the debt service for the third year of this ten-year bond.

Supporting Statement from the CPC:

This represents the third year of a ten-year bond supporting repairs to the Town Hall and Greenlawn Cemetery Archway.

- K. To recommend the Town set aside from FY2026 Community Preservation Fund estimated revenues for later appropriation and 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.

RECOMMENDED:

This is a procedural Article that allows actual revenue in excess of currently estimated revenue to flow into the CPC General Reserve for future use.

- L. To recommend that the Town transfer a total of \$93,754.38 in unexpended funds from prior years' Community Preservation projects to the Community Preservation General Reserve.

RECOMMENDED:

This Article recovers unspent funds from prior years' CPC grants and makes those funds available for future CPC grants.

ARTICLE 24. (Zoning- Protected Accessory Dwelling Units) To see if the Town will vote to adopt amendments to Section 4.13 (Table Of Use Regulations) and by inserting a new Section 15 (Nahant Protected Accessory Dwelling Units) of the Zoning By-Laws to address activities regarding protected accessory dwelling units, and amendments are available for inspection in the town clerk's office, or take any other action relative thereto.

RECOMMENDED:

The ability to build an Accessory Dwelling Unit (“ADU”) has already become state law. The State Law requires that ADUs must be allowed and that local ADU by-laws cannot be more restrictive than the zoning by-laws that apply to the primary residence. This new ADU Zoning By-Law implements a few allowable restrictions that do not exist in the State law, including a parking requirement and a limit of one ADU per property. Without passage of this new ADU Zoning By-Law, the new State ADU By-Law applies to Nahant without any local restrictions.

It is our understanding that the Planning Board will propose slightly different language at Town Meeting to make the Bylaw more conforming with recommendations from the Attorney General’s Office, which we endorse.

Discussions related to this bylaw have highlighted the need to update the entire Town Zoning Bylaw, which we strongly encourage. The Nahant Zoning By-Laws have not been comprehensively reviewed and updated since 1991.

Recommendation from the Planning Board:

The Nahant Planning Board has worked with Town Counsel, the Board of Selectmen, and the Town Administrator’s Office to compose this Bylaw. Adoption of this Bylaw and amended Table of Use Regulations brings Nahant into compliance with the Affordable Homes Act of 2024 that was signed by the Governor on August 8, 2024. The law went into effect in February and the Planning Board set out to fulfill our duty as public servants and draft a document that was focused on administration, procedure, and enforcement issues. Should the Town vote in the affirmative, the Town will have certain protections and guardrails in place to prevent overcrowding and to minimize cost to the taxpayer. If the Article fails, there will be no parameters in place for Nahant. We urge the Town to establish these common-sense guardrails and vote yes for Article 24 with the suggested changes voted on by the Planning Board following our review process.

In Appendix 3 in the Report and Recommendations of the Advisory and Finance Committee, you will find the original version of this PADU Bylaw with track changes highlighting the Planning Board’s recommended edits. The Planning Board received comments from the public and from the Executive Office of Housing and Livable Communities (EOHLC) on the original version. The recommended edits are reflective of that feedback. For example, in paragraph 3 of 15.03, the Planning Board added direction for specific situations that may arise in order to provide clarity to the residents and the Zoning Board of Appeals. Additionally, in subparagraph d. of paragraph 2 of 15.04, the Planning Board incorporated a reference to the existing definition of Short-Term Rentals and applied the restriction to the entire parcel.

At Annual Town Meeting, the Planning Board will move to adopt the version of the Bylaw with the track changes as shown in Appendix 3.

Overall, with the approval of this Bylaw, only 1 ADU, meeting the definition of a Protected ADU, will be permitted per parcel and may not be held in separate ownership of the principal dwelling. The PADU nor the principal dwelling will be allowed to be rented on a short-term

basis. The height of the PADU is restricted to the same height that is permitted in that zoning district for a single-family dwelling, which is the most the Town can restrict it by. Also, one additional off-street parking space will be required for the PADU. These are some of the many protections that are made possible by adopting this local Bylaw.

ARTICLE 25. (Abandon Easement) To see if the Town will vote to authorize the Board of Selectmen, pursuant to MGL, c. 40, §§ 14 & 15, and any other applicable authority to abandon one or all of the drainage easement and/or other municipal easements on the properties known and numbered as 3, 5, 7 and 9 Christopher Drive, Nahant, Massachusetts, or take any other action relative thereto.

RECOMMENDED:

This article would allow the Town to release and abandon a "pre-Christopher Drive" drainage easement running through several properties on Christopher Drive. The easement has not been used since the development of Christopher Drive, which became the updated drainage path.

We do not take the release of a municipal easement lightly, and only recommend due to the recommendation of the Town Administration and complete lack of neighborhood objection.

ARTICLE 26. (Continue Committees) To see if the Town will vote to continue the following standing committees to June 30, 2026: 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.

RECOMMENDED:

We recommend voting to continue the standing committees listed above and thank committee members for their time and service to the Town for these valuable activities.

FY 2026 Omnibus Budget Appropriations and Projected Revenues

In the following pages prior to the Appendices, you'll find the fiscal year 2026 Omnibus Budget Appropriations and fiscal year 2026 Projected Revenues as recommended by the Advisory and Finance Committee.

Any recommended changes that may be identified between now and May 17th will be noted at Town Meeting.

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #	FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
General Government					
<u>Moderator</u>					
1 General Expenses	0	0	60	60	0.00%
<u>Selectmen</u>					
2 Salaries/Wages	0	0	3	3	0.00%
3 General Expenses	145,529	144,962	160,400	137,400	-14.34%
<u>Town Administrator</u>					
4 Salaries/Wages	241,463	250,087	272,655	278,557	2.16%
5 Health Inspector	0	0	0	0	0.00%
6 Public Health Nurse	0	0	0	0	0.00%
7 Asst. Health Inspector	0	0	0	0	0.00%
8 Town Physician	0	0	0	0	0.00%
9 ADA Coordinator	500	500	500	500	0.00%
10 General Expenses	14,974	15,696	38,700	18,700	-51.68%
11 Capital Outlay-Copier	460	0	2,000	2,000	0.00%
<u>Finance Committee</u>					
12 General Expenses	10,160	10,168	10,175	13,175	29.48%
<u>Town Accountant</u>					
13 Salaries/Wages	175,342	181,163	191,952	196,445	2.34%
14 General Expenses	5,309	1,343	9,717	9,717	0.00%
<u>Assessors</u>					
15 Salaries	99,128	98,637	115,374	118,264	2.50%
16 General Expenses	62,869	64,799	61,575	61,575	0.00%
<u>Treasurer/Collector</u>					
17 Salaries/Wages	135,648	126,559	141,975	146,846	3.43%
18 General Expenses	36,863	42,681	64,573	66,148	2.44%
19 Capital Outlay-Copier	1,400	1,395	1,400	1,540	10.00%
<u>Town Counsel</u>					
20 Annual Fee	75,000	75,000	75,000	75,000	0.00%
<u>Town Hall</u>					
21 Salaries/Wages	32,177	28,890	37,213	37,958	2.00%
22 General Expenses	47,897	58,723	60,056	60,717	1.10%
23 Capital Outlay	38,925	46,161	15,000	15,000	0.00%
<u>Data Processing</u>					
24 Salaries/Wages/General Expenses	194,602	213,000	201,599	210,537	4.43%
<u>Town Clerk</u>					
25 Salaries/Wages	70,920	73,697	76,726	79,205	3.23%
26 General Expenses	10,930	15,699	15,000	14,900	-0.67%
27 Capital Outlay-Copier	1,400	1,395	1,500	1,500	0.00%
<u>Election/Registration</u>					
28 Salaries/Wages/General Expenses	23,500	12,271	17,175	20,684	20.43%
<u>Conservation Commission</u>					
29 General Expenses	1,227	808	1,260	1,260	0.00%
<u>Planning Board</u>					
30 General Expenses	331	900	2,650	2,650	0.00%
<u>Zoning/Board of Appeals</u>					
31 General Expenses	927	295	2,650	2,650	0.00%
Total General Government	1,427,481	1,464,830	1,576,888	1,572,991	-0.25%

Town of Nahant
Article 6 - Omnibus Budget
Appropriations

Line #		FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
	Public Safety					
	<u>Police Department</u>					
32	Police Salaries/Wages	1,405,491	1,414,432	1,488,022	1,509,039	1.41%
33	General Expenses	179,156	198,632	207,874	218,635	5.18%
34	Capital Outlay	81,436	79,998	88,000	75,000	-14.77%
35	Public Safety - Debt Service	0	0	0	0	0.00%
36	Total Police Department	1,666,083	1,693,062	1,783,896	1,802,674	1.05%
	<u>Fire Department</u>					
37	Fire Salaries/Wages	1,060,115	1,131,207	1,164,984	1,249,607	7.26%
38	General Expenses	156,677	178,815	222,988	243,117	9.03%
39	Capital Outlay	51,684	45,635	118,000	89,000	-24.58%
40	Total Fire Department	1,268,476	1,355,657	1,505,972	1,581,724	5.03%
	Total Police and Fire	2,934,558	3,048,719	3,289,868	3,384,398	2.87%
	Other Public Safety					
	<u>Inspectional Services Department</u>					
41	Salaries/Wages/General Expenses	45,358	46,314	58,352	59,371	1.75%
	<u>Building Inspection</u>					
42	Salaries/Wages	17,975	18,442	19,608	28,806	46.91%
43	General Expenses	7,067	6,807	8,555	14,539	69.95%
	<u>Plumbing/Gas Inspection</u>					
44	Salaries/Wages	7,195	7,363	7,501	7,677	2.35%
45	General Expenses	525	824	950	950	0.00%
	<u>Wiring Inspection</u>					
46	Salaries/Wages	6,855	6,988	7,501	7,677	2.35%
47	General Expenses	950	765	950	950	0.00%
	<u>Emergency Management</u>					
48	Salaries/Wages	10,510	13,841	23,100	23,100	0.00%
49	General Expenses	2,746	6,911	13,000	13,400	3.08%
50	Capital Outlay	39,766	15,000	15,000	10,000	-33.33%
	<u>Animal Control</u>					
51	Salaries/Wages	10,386	10,645	10,859	11,131	2.50%
52	General Expenses	3,107	2,030	4,003	4,003	0.00%
	<u>Parking Clerk</u>					
53	Salaries/Wages	6,750	2,250	6,750	6,750	0.00%
54	General Expenses	6,699	14,985	14,985	14,985	0.00%
	<u>Harbormaster</u>					
55	Salaries/Wages	3,459	3,521	5,044	5,096	1.03%
56	General Expenses	6,605	9,665	10,190	10,430	2.36%
57	Capital Outlay	0	0	0	0	0.00%
	<u>Wharfinger</u>					
58	Salaries/Wages	2,020	2,071	2,535	2,549	0.55%
59	General Expenses	0	2,508	3,030	3,105	2.48%
60	Capital Outlay	9,500	0	4,500	0	-100.00%
	<u>Public Health</u>					
61	Salaries/Wages	36,228	35,086	48,297	40,617	-15.90%
62	General Expenses	10,033	9,990	18,686	13,500	-27.75%
	<u>Ocean Rescue</u>					
63	Training Wages	0	0	0	0	0.00%
64	General Expenses	0	0	0	0	0.00%
	Total Other Public Safety	233,734	216,005	283,396	278,636	-1.68%
	Total Public Safety	3,168,293	3,264,724	3,573,264	3,663,034	2.51%

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #		FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
Education System						
	School Department					
65	Tuition - SPED	458,439	491,174	503,492	645,800	28.26%
66	Tuition - Swampscott	1,607,137	1,647,315	1,709,620	1,752,361	2.50%
67	Salaries/Wages/General Expenses	1,738,981	1,850,612	1,984,116	1,915,369	-3.46%
68	Total School Appropriation	<u>3,804,556</u>	<u>3,989,101</u>	<u>4,197,228</u>	<u>4,313,530</u>	2.77%
	Transportation					
69	Transportation/Regular	171,090	177,964	178,014	137,898	-22.54%
70	Transportation/SPED	<u>67,726</u>	<u>103,552</u>	<u>110,645</u>	<u>178,014</u>	60.89%
71	Total Transportation	<u>238,816</u>	<u>281,516</u>	<u>288,659</u>	<u>315,912</u>	9.44%
72	School - Debt Service	341,600	329,600	317,600	295,800	-6.86%
73	Essex North Shore Agri. And Tech.	<u>189,009</u>	<u>179,817</u>	<u>256,445</u>	<u>225,000</u>	-12.26%
Total Education System						
		4,573,981	4,780,033	5,059,932	5,150,242	1.78%

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #		FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
Public Works Department						
<u>Public Works Administration</u>						
74	Salaries/Wages	7,730	7,875	8,306	8,675	4.44%
75	General Expenses	19,860	19,810	27,103	28,254	4.25%
76	Capital Outlay	5,236	12,009	9,000	9,000	0.00%
	Total Administration	32,825	39,694	44,409	45,929	3.42%
<u>Highways and Streets</u>						
77	Salaries/Wages	120,696	111,186	126,195	130,125	3.11%
78	General Expenses	176,043	170,852	158,331	162,252	2.48%
79	Capital Outlay	56,378	29,042	30,000	30,000	0.00%
	Total Highways and Streets	353,117	311,080	314,526	322,377	2.50%
80	Snow & Ice Services	121,462	107,429	30,000	30,000	0.00%
<u>Beaches & Parks</u>						
81	Salaries/Wages	65,410	68,269	78,539	76,453	-2.66%
82	General Expenses	32,864	30,216	29,822	31,223	4.70%
83	Capital Outlay	62,000	13,237	106,000	30,000	-71.70%
	Total Beaches & Parks	160,274	111,723	214,361	137,676	-35.77%
<u>Cemetery</u>						
84	Salaries/Wages	35,697	45,786	46,967	47,737	1.64%
85	General Expenses	6,225	12,783	13,099	13,277	1.36%
86	Capital Outlay	18,407	7,473	25,000	25,000	0.00%
	Total Cemetery	60,329	66,041	85,066	86,014	1.11%
<u>Overhead Operations</u>						
87	General Expenses	0	0	0	0	0.00%
88	Capital Outlay	0	0	0	0	0.00%
89	Public Works - Debt Service	3,085	6,655	11,000	0	-100.00%
	Total Overhead Operations	3,085	6,655	11,000	0	-100.00%
Total Public Works Department		731,092	642,623	699,362	621,996	-11.06%

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #		FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
Culture/Recreation						
	<u>Council on Aging</u>					
90	Salaries/Wages	44,450	43,419	53,354	53,354	0.00%
91	General Expenses	18,063	26,003	17,306	18,395	6.29%
92	Capital	0	0	0	0	0.00%
	<u>Veteran's Agent</u>					
93	Salaries/Wages	8,574	8,788	9,500	9,738	2.51%
94	General Expenses	23,120	23,147	32,525	47,325	45.50%
	<u>Library</u>					
95	Salaries/Wages	185,867	190,810	196,406	201,292	2.49%
96	General Expenses	68,182	74,281	73,301	75,981	3.66%
97	Capital	0	0	0	0	0.00%
	<u>Recreation -General</u>					
98	Salaries/Wages/General Expenses	0	0	3,362	3,447	2.53%
	<u>Recreation-Sailing</u>					
99	Salaries/Wages/General Expenses	5,950	6,099	6,221	8,320	33.74%
100	Capital	0	0	0	10,000	100.00%
	<u>Recreation-Tennis</u>					
101	Salaries/Wages/General Expenses	2,937	3,000	3,072	3,149	2.51%
	<u>Historical Commission</u>					
102	General Expenses	0	0	0	0	0.00%
	<u>Memorial Day Committee</u>					
103	General Expenses	4,612	8,296	10,000	10,000	0.00%
	<u>Fourth of July Committee</u>					
104	General Expenses	757	9,788	10,000	10,000	0.00%
	<u>Beautification Committee</u>					
105	General Expenses	2,026	1,668	2,150	2,150	0.00%
	<u>Personnel Committee</u>					
106	General Expenses	0	0	0	0	0.00%
	<u>Military Housing</u>					
107	General Expenses	34,357	29,442	0	0	0.00%
Total Culture/Recreation						
		398,894	424,741	417,197	453,151	8.62%

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #	FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
General Debt Service					
108 Debt Service	39,224	65,004	333,661	348,000	4.30%
109 Military Housing Debt Service	18,608	90,382	1,936,000	751,750	-61.17%
110 Short Term Debt	17,611	34,306	40,000	40,000	0.00%
Total Debt Service	75,443	189,693	2,309,661	1,139,750	-50.65%
Total Operation Cost					
	10,375,184	10,766,643	13,636,304	12,601,164	-7.59%
Intergovernmental					
Cherry Sheet					
111 State Assessments	102,577	132,655	137,207	143,453	4.55%
112 County Assessments	0	0	0	0	0.00%
113 School Choice Assessment	0	9,672	9,672	9,802	1.34%
114 Charter School Assessment	220,838	182,898	196,265	359,740	83.29%
Total Intergovernmental	323,415	325,225	343,144	512,995	49.50%
Other Expenses					
115 Pension/Annuity Expenses	0	0	0	0	0.00%
116 Essex County Retirement Expenses	969,189	961,233	1,079,241	1,117,222	3.52%
117 Unemployment Compensation	81,632	32,928	25,000	25,000	0.00%
118 Health Insurance	940,799	1,065,786	1,152,664	1,311,924	13.82%
119 Life Insurance	1,293	1,454	1,500	1,500	0.00%
120 Medicare Expenses	93,741	93,724	96,663	99,080	2.50%
121 Insurance Committee Expenses	247,893	302,903	351,036	339,507	-3.28%
122 Retirement Account	0	58,443	50,000	35,000	-30.00%
Total Other Expenses	2,334,547	2,516,471	2,756,104	2,929,233	6.28%
Total Before Reserve Fund and Articles					
	13,033,146	13,608,339	16,735,552	16,043,392	-4.14%
Reserve Funds					
123 Base Appropriation	70,000	176,265	175,000	175,000	0.00%
124 Utility Reserve	0	2,044	25,000	25,000	0.00%
Total Reserve Funds	70,000	178,309	200,000	200,000	0.00%
Total General Funds	13,103,146	13,786,648	16,935,552	16,243,392	-4.09%

**Town of Nahant
Article 6 - Omnibus Budget
Appropriations**

Line #		FY23 Actual Expenses	FY24 Actual Expenses	FY25 Budgeted Budget	FY26 Recommended Budget	% Change from FY25
Interfund Transfers-Out						
125	Transfer to W/S Enterprise Fund Debt Shift	834,589	1,365,498	1,554,749	1,486,375	-4.40%
126	Transfer to Capital Projects	832,934	282,181	0	0	0.00%
127	Transfer to Wharf Insurance	0	20,000	0	0	0.00%
128	FEMA - Storm Damage	0	0	0	0	0.00%
129	Stabilization Fund	250,000	200,000	200,000	0	-100.00%
130	OPEB Stabilization Fund	25,000	25,000	25,000	25,000	0.00%
Total Interfund Transfers Out		1,942,523	1,892,679	1,779,749	1,511,375	-15.08%
TOTAL APPROPRIATIONS		15,045,669	15,679,327	18,715,301	17,754,767	-5.13%

Estimated Revenue	16,894,237
Funded from Overlay Surplus	50,000
Funded from Free Cash	810,815
Surplus or (Shortage)	285

**Town of Nahant
Fiscal Year 2026 Projected Revenues**

LINE #		2022 ACTUAL REVENUES	2023 ACTUAL REVENUES	2024 ACTUAL REVENUES	2025 ESTIMATED REVENUES	2026 ESTIMATED REVENUES	% Change FY25 vs. FY26
GENERAL FUNDS							
Real Estate & Personal Property							
1	Personal Property Taxes	293,416	285,265	311,774	319,569	327,558	2.5%
2	Personal Property Tax Refund	0	0	(1,211)	0	0	0.0%
3	Real Estate Taxes	10,719,982	11,288,045	11,987,504	12,420,299	12,764,562	2.8%
4	Real Estate Tax Refund	(66,420)	(70,808)	(27,572)	0	0	0.0%
5	<i>Maximum Levy Limit</i>	<i>10,946,978</i>	<i>11,502,502</i>	<i>12,270,495</i>	<i>12,739,868</i>	<i>13,092,120</i>	2.8%
6	Tax Title Collected	16,108	196,585	55,483	0	0	0.0%
Local Revenue							
7	Tax Foreclosure	0	0	0	0	0	0.0%
8	R/E Deferrals	0	0	0	0	0	0.0%
9	Motor Vehicle Excises	572,693	610,654	588,540	584,073	601,595	3.0%
10	Motor Vehicle Excise Refund	(9,432)	(8,932)	(3,197)	0	0	0.0%
11	Boat Excise Taxes	7,457	7,344	4,226	4,200	4,284	2.0%
12	Boat Excise Refund	(23)	(494)	0	0	0	0.0%
13	Interest on Taxes/Excises	25,717	163,977	68,182	30,000	30,600	2.0%
14	Penalty - Demand Payments	3,475	4,054	3,842	3,000	3,000	0.0%
15	Payment In Lieu of Taxes	0	12,560	19,160	15,000	15,500	3.3%
16	Meals Tax Revenue	64,363	74,566	70,170	70,719	71,000	0.4%
17	Rooms Tax Revenue	74,861	100,770	114,778	20,000	25,000	25.0%
18	Ambulance Fees	179,542	212,764	204,648	205,000	209,100	2.0%
19	Other Charges For Services (incl Police detail admin fee)	12,951	40,070	38,241	35,000	39,000	11.4%
21	Fees	33,184	32,993	30,734	30,000	35,000	16.7%
22	Cemetery Fees	5,100	7,650	7,750	5,300	5,500	3.8%
23	Rentals	211,166	189,857	196,435	216,280	218,360	1.0%
24	Military Housing Rentals	182,743	85,218	28,942	0	0	0.0%
25	Alcoholic Beverage License	9,850	8,750	9,953	8,000	9,000	12.5%
26	Other Licenses	15,027	15,180	16,740	17,345	17,345	0.0%
27	Permits	132,855	146,837	168,690	155,000	162,750	5.0%
28	STR Inspections/Registrations	0	0	0	9,000	10,000	11.1%
29	Beach Stickers	11,705	11,351	11,595	10,000	11,000	10.0%
30	State Reimbursement - Taxes	0	0	0	0	0	0.0%
31	Fines & Forfeits	24,405	40,553	32,092	27,000	27,000	0.0%
32	Sale of Inventory	4,837	5,345	0	0	0	0.0%
33	Earnings on Investments	134	6,812	14,739	2,000	2,000	0.0%
34	Other Miscellaneous Revenue	8,354	17,062	7,109	0	0	0.0%

**Town of Nahant
Fiscal Year 2026 Projected Revenues**

LINE #		2022 ACTUAL REVENUES	2023 ACTUAL REVENUES	2024 ACTUAL REVENUES	2025 ESTIMATED REVENUES	2026 ESTIMATED REVENUES	% Change FY25 vs. FY26
GENERAL FUNDS							
35	Sale of Land	0	0	0	1,966,000	751,750	-61.8%
36	Interfund Transfer In - Indirect Costs	230,379	234,987	242,352	250,633	270,129	7.8%
37	CMS Retiree Subsidy	0	0	0	0	0	0.0%
38	SUBTOTAL LOCAL RECEIPTS	1,801,342	2,019,929	1,875,719	3,663,550	2,518,913	-31.2%
CHERRY SHEET							
39	State Education Dist/Reimb - CH70	552,703	518,690	561,403	586,155	604,530	3.1%
40	Charter School Reimbursement	47,568	123,723	74,481	61,056	139,757	128.9%
41	State General Dist/Reimb-UGGA	406,920	472,297	451,694	465,245	475,480	2.2%
42	Veterans Benefits	14,956	9,091	11,172	14,657	27,057	84.6%
43	Exemptions - VBS & Elderly	15,110	15,110	15,110	21,069	34,159	62.1%
44	State Owned Land	1,442	1,850	2,167	2,221	2,221	0.0%
45	SUBTOTAL CHERRY SHEET AID	1,038,699	1,140,761	1,116,027	1,150,403	1,283,204	11.5%
46	State Other Revenues (Extra Election Revenue)	0	2,347	0	0	0	0.0%
47	TOTAL GENERAL FUNDS	13,803,127	14,862,125	15,317,724	17,553,821	16,894,237	-3.8%
						Estimated Appropriations	(17,754,767)
						Library Capital Article	(200,000)
						Overlay Surplus-Omnibus	50,000
						Free Cash - Omnibus - Capital	293,000
						Free Cash - Omnibus - Debt	492,815
						Free Cash - OPEB Stabilization	25,000
						Free Cash - Library Capital	200,000
						Variance over (short)	285
						AVAILABLE SOURCES - GENERAL FUND	Available
						Free Cash, est FY23 for FY26 use (rescind FY25 Art 16)	200,000
						Free Cash, est FY24 for FY26 use	813,815
						TOTAL AVAILABLE	1,013,815
							3,000

**Town of Nahant
Fiscal Year 2026 Projected Revenues**

LINE #		2022 ACTUAL REVENUES	2023 ACTUAL REVENUES	2024 ACTUAL REVENUES	2025 ESTIMATED REVENUES	2026 ESTIMATED REVENUES	% Change FY25 vs. FY26
Rubbish Enterprise Fund							
48	Rubbish/Recycling Fees	517,465	562,534	563,010	630,940	654,179	3.7%
49	Tax Title Redeemed	0	351	2,436	0	0	0.0%
50	Utility Liens	20,371	7,971	13,980	0	0	0.0%
51	Earnings on Investment	128	70	22	200	200	0.0%
52	Other Charges for Services	3,811	1,550	1,180	0	0	0.0%
53	Total Rubbish Enterprise Fund	541,775	572,476	580,629	631,140	654,379	3.7%
	Estimated Appropriations					(654,379)	
	Estimated Capital - Article #10 - Compost Area					(33,000)	
	Retained Earnings					33,000	
	Variance over (short)					0	
	AVAILABLE SOURCES - RUBBISH ENTERPRISE FUND					Available	
	Retained Earnings, est FY24 for FY26 use	33,703				703	
W/S Enterprise Fund							
54	Water Usage Charges	952,856	1,067,647	922,525	1,085,170	1,096,677	1.1%
55	Sewer Usage Charges	1,011,805	905,007	816,144	936,022	966,839	3.3%
56	Water/Sewer Fee - Capital Improvement	0	0	37,401	30,000	30,000	0.0%
57	Water Meters	750	2,525	750	200	200	0.0%
58	Tax Title Liens	641	10,166	6,006	0	0	0.0%
59	Utility Liens	92,728	70,901	87,363	0	0	0.0%
60	Earnings on Investment	497	290	177	600	600	0.0%
61	Other Charges for Services	150	450	50	0	0	0.0%
62	Penalties & Interest	14,147	9,924	10,713	0	0	0.0%
63	Transfers-In Debt Shift	793,807	834,589	1,365,498	1,554,749	1,486,375	-4.4%
64	Total W/S Enterprise Fund	2,867,380	2,901,500	3,246,628	3,606,741	3,580,691	-0.7%
	Estimated Appropriations					(3,666,691)	
	Article #8 - Water/Sewer Paving					(50,000)	
	Article #15 - Water/DPW Capital					(100,000)	
	Retained Earnings					236,000	
	Variance over (short)					0	
	AVAILABLE SOURCES - RUBBISH ENTERPRISE FUND					Available	
	Retained Earnings, est FY23 for FY26 use (rescind FY25 Art 16)	170,000					
	Retained Earnings, est FY24 for FY26 use	89,009					
	TOTAL AVAILALBLE	259,009				23,009	

APPENDIX 1

FY2026 Salary and Classification Plan

This Appendix includes the proposed FY2026 salaries and wages of all non-elected employees.

FY2026 SALARY AND CLASSIFICATION PLAN

Positions subject to the Classification and Salary Plan Fiscal Year 2026:

This Classification and Salary Plan reflects the results of a recently completed study which compared Nahant's salary ranges to other comparable Towns and to a dataset of comparable job descriptions.

POSITION	STARTING SALARY RANGE	MAXIMUM
	MINIMUM – MAXIMUM (\$)	SALARY (\$)
Town Administrator	128,432-142,680	185,525
Town Accountant	100,245-117,875	153,240
Treasurer / Collector	80,465-97,375	116,850
Police Chief	138,065-172,610	207,150
Fire Chief	121,260-142,680	185,525
DPW Superintendent	116,750-129,665	168,615
Town Assessor	80,465-97,375	116,850
Clerk/Dispatcher	45,805-58,200	66,520
Administrative Assistant	49,405-54,940	63,140
Head Librarian	72,470-80,465	96,555
Reference and Adult Service Librarian	44,895-49,920	57,400
Children's Librarian	42,230-54,940	63,140
Assistant to Inspectors	42,230-54,940	63,140

Position	Salary Range (\$)
Chief Procurement Officer	5,000 - 10,000
Animal Control Officer	8,510 – 11,135
Assistant Animal Control Officer	3,075 – 6,765
Council on Aging Coordinator	27,850 – 58,995
Health Inspector	8,200 – 15,475
Assistant Health Inspector	500 – 765
Public Health Doctor	500 – 765
ADA Coordinator	500 – 765
Building Commissioner	18,000 – 20,000
Local Inspector of Plumbing and Gas	3,585 – 6,275
Local Inspector of Wiring	3,585 – 6,275
Local Inspector of Buildings	10,000 – 12,000
Assistant Local Inspector of Buildings	4,615 – 6,275
Assistant Local Inspector of Plumbing and Gas	1,845 – 2,715
Assistant Local Inspector of Wiring	1,845 – 2,715
Harbormaster	1,125 – 3,225
Wharfinger	1,125 – 3,225
Assistant Harbormaster	410 – 2,150
Assistant Wharfinger	410 – 2,150
Board of Registrars, Clerk	1,500
Board of Registrars, Chairperson	200 – 320
Board of Registrars, Member	150 – 215
Veteran's Agent	5,125 - 9,740

Position	Salary Range (\$)
Clerical Assistant/Assessors' Office	15,375 – 43,725
Recreation Director	5,125 – 15,375

Position	Daily Rate (\$)
School Traffic Guide	30.00 - 35.00
Hourly Range (\$)	
Assistant Librarian	15.00 – 17.50
Clerical, Part Time	15.00 – 20.50
Keeper of the Lockup	15.00 – 29.88
Police Matron	15.00 – 29.88
Public Works Labor, Part Time	15.00 – 17.50
Public Works Labor, Part Time Skilled	15.00 – 20.00
Election Worker	15.00 - 17.50
Library Page	15.00 - 17.50
Sailing Supervisor	15.00 - 36.00
Sailing Instructor	15.00 - 20.50
Playground Supervisor	15.00 - 17.50
Playground Instructor	15.00 - 17.50
Public Health Nurse	50.00 – 60.00
Assistant Public Health Nurse	40.00 – 50.00
Conservation Commission Agent	30.75 – 63.00
Reserve Officers	20.00 – 29.88
Call Firefighters	16.50 – 22.96

1. Wage rates established by collective bargaining

The Town has contracts with the police, fire and public works unions that cover FY2024 through FY2026. The School Committee negotiated collective bargaining agreements with the teacher's union that covers FY2026 through FY2028. The School Committee is currently negotiating an agreement with the Educational Support Professionals to cover FY2026 through FY2028. The wage rates set in these contracts are not individually subject to change by the Town Meeting.

Below are the **FY26** salary schedules for all non-school unions.

Position	Step 1	Step 2	Step 3	Step 4
Department of Public Works and Clerical Employees				
Laborer	47,073.77	48,972.58	50,915.62	52,814.46
Skilled Laborer	53,035.24	54,934.08	56,921.23	58,908.42
Mechanic I	56,434.51	58,315.54	60,348.15	63,301.81
Foreman	59,438.34	61,337.16	63,456.81	65,444.01
General Foreman	74,493.60	76,881.23	79,265.84	81,685.99
Mechanic II	69,591.40	70,969.45	73,098.56	75,291.50
Asst. Treasurer / Asst. Accountant	59,490.89	60,680.60	61,894.21	63,132.11
Administrative Assistant	48,607.34	49,579.83	50,571.42	51,582.86
Police Department				
Patrolman	62,153.47	64,296.54	66,439.59	68,578.25
Sergeant / EMT				74,464.15

Position	Step 1	Step 2	Step 3	Step 4
Lieutenant / EMT				85,256.33
Fire Department				
Fire Fighter	57,521.34	59,504.73	61,488.04	63,467.02
Fire Fighter / EMT-B	61,582.36	63,705.78	65,829.14	67,948.21
Sr. Private FF/EMT-B				75,604.53
Lieutenant/EMT-B				76,441.70
Captain / EMT-B				84,935.21

Union employees typically receive from the Town more than the base salary listed above. Overtime and stand-by pay add to the base salary. Police Officers earn additional pay for detail work. Detail work is not funded with tax dollars, but paid for by contractors, utilities or others who request the police detail. The range of gross pay from the Town based on payroll records for calendar year 2024 was:

Position	Range
Police Officer	\$81,955.46-252,028.45
Firefighter	\$91,408.15-177,524.77
Public Works Employee	\$81,317.19-118,613.01

The teachers' salary schedule for FY26 is as follows:

	B	B + 15	M	M + 15	M + 30 CAGS	M + 45 CAGS	M + 60 CAGS
1	55,789	57,297	60,111	61,545	66,280	69,581	72,942
2	59,144	60,665	63,349	65,751	69,642	73,501	76,440
3	62,511	64,027	66,783	69,121	73,008	76,827	79,866
4	65,868	67,392	70,150	72,486	76,368	80,224	83,434
5	68,917	70,755	73,512	75,851	79,724	83,582	86,925
6	72,603	74,114	76,876	79,205	83,097	86,954	90,429
7	75,967	77,480	80,242	82,576	86,456	90,313	93,924
8	79,324	80,845	83,600	85,939	89,820	93,678	97,426
9	82,697	84,202	86,961	89,288	93,112	97,035	100,917
10	86,091	87,568	90,327	92,664	96,551	100,409	104,425

B = Bachelor's Degree

+15 = Fifteen Graduate Credits

+45 = Forty-Five Graduate Credits

CAGS=Certificate of Advanced Graduate Study

M = Master's Degree

+30 = Thirty Graduate Credits

+60 = Sixty Graduate Credits

The range of full-time gross pay from the Town based on payroll records in calendar year 2024 was \$52,992.70-\$85,405.47.

The teachers' contract also has a longevity clause for teachers, calling for annual payments based on years of service.

The Educational Support Professionals (ESP) contract covers six to nine employees, depending on the year.

The educational support professionals’ salary schedule for FY26-FY28 is currently under negotiation. The FY25 rates are as follows:

Educational Support Professionals	Hourly Range (\$)
Education Support Professionals	\$20.45– \$24.05

Furthermore, there are a variety of part-time positions within the School Department. Some of these positions are covered under the contracts at a percentage of the full-time salaries, while other positions are separately negotiated by the Superintendent.

2. Other agreements

The School Committee has an individual contract with the Superintendent expiring June 30, 2025. **The School Committee will negotiate the salary with the Superintendent after Town Meeting and approval of the FY26 budget.** The current agreement is as follows:

Position	FY25 Annual Salary
School Superintendent (100 days per year)	\$62,500.00

The Superintendent negotiates contracts for other employees. These agreements expire June 30, 2025 and are as follows for FY25. **The Superintendent will negotiate these salaries after Town Meeting and approval of the FY26 budget.**

Position	FY25 Annual Salary
Director of Special Education (55 days per year)	\$492.00 Per Day
Johnson School Principal (220 days per year)	\$134,800.00
Administrative Assistant for Business and Finance	\$60,975.00
Administrative Secretary	\$48,580.00
Food Service Coordinator	\$23.50 per hour
Custodian 1	\$24.10 per hour
Custodian 2	\$24.00 per hour

3. Health Insurance

The Town pays a portion of health insurance for most full-time employees. For fiscal year 2026, the Town Administrator has budgeted an increase of 18.79% for health insurance costs. Based on this, the Town’s share of annual health insurance premiums will be \$10,618.61 for individual coverage and \$28,456.45 for family coverage. The Town has only limited control over this expense because the type of coverage is dictated by the employment or union contracts and the insurance carriers set the rates. The Town is required to pay a minimum of 50% by state law.

APPENDIX 2

Disabled Veteran's Exemptions

Following are the current real estate tax exemptions for eligible disabled veterans, along with the changes that will take place if Articles 21 and 22 are passed at Town meeting.

Town of Nahant Programs to Assist Veterans in Paying Property Taxes						
Program Name	MGL Chapter 59, Section 5, Clause 22 A-F	MGL Chapter 59, Section 5, Clause 22A	MGL Chapter 59, Section 5, Clause 22B	MGL Chapter 59, Section 5, Clause 22C	MGL Chapter 59, Section 5, Clause 22E	MGL Chapter 59, Section 5, Clause 22F
Requirements	(a) Veterans/Spouse with min. 10% service-related disability; (C) Veterans/Spouse awarded purple hearts; (E) Gold Star Parents	Veterans who lost one hand, foot or eye or awarded certain service medals	Veterans who lost two hands, feet, or eyes	Veterans with 100% disability and specially-adapted housing	Veterans with 100% disability and who are unable to work	Veterans who are parapalegics or have a 100% disability for service-connected blindness
Current Exemption Amount	\$650	\$1,000	\$1,500	\$1,750	\$1,250	FULL
Exemption amount if Article 21 Passes	\$650 + COLA adjustment	\$1,000 + COLA adjustment	\$1,500 + COLA adjustment	\$1,750 + COLA adjustment	\$1,250 + COLA adjustment	FULL
Exemption amount if Article 22 Passes	\$1,300	\$2,000	\$3,000	\$3,500	\$2,500	FULL
Exemption amount if BOTH Article 21 & 22 Pass	\$650 + COLA x 100%	\$1,000 + COLA x 100%	\$1,500 + COLA x 100%	\$1,750 + COLA x 100%	\$1,750 + COLA x 100%	FULL

APPENDIX 3

Protected Accessory Dwelling Unit Bylaw Edited

Following is the original version of the Protected Accessory Dwelling Unit (PADU) Bylaw with track changes highlighting the Planning Board's recommended edits.

Draft Zoning By-Law Changes

NEW SECTION

Section 15: Nahant Protected Use Accessory Dwelling Units

Section 15.01 - Purpose and Intent

The purpose and intent of this bylaw is to comply with Section 8 of Chapter 150 of the Acts of 2024, also known as the Affordable Homes Act.

Section 15.02 - Definitions

The following definitions shall be applicable to this section:

Accessory Dwelling Unit (ADU). A self-contained housing unit, inclusive of sleeping, cooking and sanitary facilities on the same lot as a principal dwelling, subject to otherwise applicable dimensional and parking requirements, that:

1. maintains a separate entrance, either directly from the outside or through an entry hall or corridor shared with the principal dwelling sufficient to meet the requirements of the state building code for safe egress;
2. is not larger in gross floor area than 1/2 the gross floor area of the principal dwelling or 900 square feet, whichever is smaller; and
3. is subject to such additional restrictions as may be imposed by a municipality, including, but not limited to, additional size restrictions and restrictions or prohibitions on short-term rental, as defined in section 1 of chapter 64G; provided, however, that Nahant shall not unreasonably restrict the creation or rental of a ADU that is not a short-term rental.

Protected Use Accessory Dwelling Unit (PADU). An attached or detached ADU that is located, or is proposed to be located, on a Lot in a Single-family Residential Zoning District and is protected by M.G.L. c. 40A, § 3, provided that only one ADU on a lot may qualify as a PADU. An ADU that is nonconforming to Zoning shall still qualify as a PADU if it otherwise meets this definition.

Section 15.03 - Administration, Enforcement, and Procedural Requirements

1. The Building Inspector shall administer and enforce the provisions of this section.

2. The Nahant Zoning Board of Appeals shall ~~be the Special Permit Granting Authority under this section and shall administer and enforce the provisions of this section related thereto~~ serve as the approving authority when a finding is required under M.G.L., c. 40A, § 6 where appropriate.
3. To the extent applicable to a Single-Family Dwelling, the construction of any PADU must be in conformity with the State Building Code and Title V of the State Sanitary Code and lawful under all other provisions of applicable Nahant health, zoning and other local laws and regulations, including but not limited to all Conservation, Stormwater and Historic permitting requirements where applicable.
 - a. Any existing detached accessory building proposed to house a PADU that does not meet existing density and dimensional requirements may not be converted to a PADU without a finding under M.G.L., c. 40A, § 6 by the ZBA.
 - b. Any proposed new PADU that does not meet existing density and dimensional requirements required for the Principal Dwelling, or a Single-family Residential Dwelling or accessory structure in the Zoning District in which the Protected Use ADU is located, whichever results in more permissive requirement may not be permitted without a finding under M.G.L., c. 40A, § 6 by the ZBA.
 - c. No PADU, whether a conforming or non-conforming structure, located on a nonconforming lot may be i. removed and reconstructed, or ii. removed and replaced elsewhere on such lot without a finding under M.G.L., c. 40A, § 6 by the ZBA.
4. Prior to issuance of a building permit for a PADU, site plans, floor plans and elevations shall be submitted showing the proposed interior and exterior changes to existing buildings or new building and improvements on a lot associated with a proposed PADU.
5. Application for a PADU shall be submitted by the property owner(s) of record. The application shall be signed by one hundred (100) percent of the record title ownership interest of the principal dwelling and shall include a copy of the deed.
6. A PADU shall be permitted as a "By Right" use accessory to a lawful ~~Single-Family Dwelling use~~ Principal Dwelling Unit.

Section 15.04 - Use and Dimensional Requirements

1. The PADU shall be a complete, separate housing unit containing both kitchen and bath.

2. The Building Inspector may issue a Building Permit authorizing the installation and use of a PADU within a lawful existing ~~Single-Family Dwelling~~ Principal Dwelling Unit to which the PADU is accessory, or in an existing detached building accessory to and on the same lot as the principal dwelling subject to the following:
- a. Garages, unfinished attics and basements, unenclosed porches and decks shall not be included in the floor area calculations. Once a PADU has been added to a ~~Single-Family Dwelling~~ Principal Dwelling Unit or lot, the PADU shall not be enlarged beyond the square footage allowed by this section. The combined use shall not exceed the maximum building or site coverage for the zoning district.
 - b. The Board of Health must have documented to the Building Inspector that sewage disposal will be satisfactorily provided for in accordance with the provisions of Title V and local Board of Health regulations, including provisions for an appropriate reserve area on the site. The principal dwelling unit and PADU shall meet all wastewater requirements for the combined number of bedrooms / wastewater flow on the lot.
 - c. A PADU is not intended for sale separate from the sale of the principal dwelling. The principal dwelling and PADU and lot on which they are located shall remain in common or single ownership, and shall not be severed in ownership, including that the lot or buildings thereon shall not be placed in a condominium form of ownership.
 - d. No PADU or Principal Dwelling associated with the PADU shall be used for boarding and lodging, short-term rental as defined by Section 2 of Article XXIII Short-Term Rentals of the Nahant By-Law, or other commercial use (other than long term rentals). ~~A PADU may be rented for periods not shorter than a duration of three (3) consecutive months or twenty-eight days.~~
 - e. Setbacks for PADUs shall be the same as setbacks established in the Nahant Zoning Bylaws for Single-Family Dwellings.
 - f. PADUs shall not exceed ~~thirty (30) feet in the limit on~~ building height (as defined in Section 2 – Height of Building) without a Special Permit that would be applicable to a Single-Family Dwelling in the same zoning district.
 - g. All utilities servicing a PADU must be provided through the Principal Dwelling and may not be provided through separate, independent utility connections.

- h. For each PADU, one additional off-street parking space shall be required in addition to any parking already required of the Principal Dwelling.

Section 15.05 - Prohibitions

- 1. No PADU may be sold separately from the principal dwelling.
- 2. No parcel may have more than one PADU thereon.
- 3. A PADU shall not be considered a two-family dwelling.

AMENDED SECTION

SECTION 4.13 – TABLE OF USE REGULATIONS

TABLE 1

TABLE OF USE REGULATIONS

<u>Description of Use</u>	<u>Zoning Districts:</u>	<u>R-1</u>	<u>R-2</u>	<u>B-1</u>	<u>B-2</u>	<u>NR</u>	<u>P</u>
Accessory Dwelling Unit		N	N	N	N	N	N
Protected Use Accessory Dwelling Unit		P	P	P	P	N	P

End

APPENDIX 4

One Time Sources & Uses

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

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

Current Available Sources-General Fund	
Available Free Cash	1,013,815
Overlay Surplus	50,000
Total Available Sources	1,063,815
Uses of Sources-General Fund	
FY 26 (Art 6 ATM 5/25) - Town Hall Capital	15,000
FY 26 (Art 6 ATM 5/25) - Police Capital	75,000
FY 26 (Art 6 ATM 5/25) - Fire Capital	89,000
FY 26 (Art 6 ATM 5/25) - Emergency Management Capital	10,000
FY 26 (Art 6 ATM 5/25) - DPW Administrative Capital	9,000
FY 26 (Art 6 ATM 5/25) - Beaches and Parks Capital	30,000
FY 26 (Art 6 ATM 5/25) - Highway and Streets Capital	30,000
FY 26 (Art 6 ATM 5/25) - Cemetery Capital	25,000
FY 26 (Art 6 ATM 5/25) - Sailing Capital	10,000
FY 26 (Art 6 ATM 5/25) - Debt Payments	542,815
FY 26 (Art 13 ATM 5/25) - OPEB-Stabilization Fund	25,000
FY 26 (Art 23 E ATM 5/25) - CPA - Library Renovation	200,000
Total Uses of Sources	1,060,815
Balance Remaining-General Fund	3,000

Current Available Sources-W/S Enterprise Fund	
Available Retained Earnings	259,009
Total Available Sources	259,009
Uses of Sources-W/S Enterprise Fund	
FY 26 (Art 7 ATM 5/25) - Water/Sewer Capital Outlay	86,000
FY 26 (Art 8 ATM 5/25) - Water/Sewer Paving	50,000
FY 26 (Art 15 ATM 5/25) - Water/DPW Capital	100,000
Total Uses of Sources	236,000
Balance Remaining-W/S Enterprise Fund	23,009

Current Available Sources-Rubbish Enterprise Fund	
Available Retained Earnings	33,703
Total Available Sources	33,703
Uses of Sources-Rubbish Enterprise Fund	
FY 26 (Art 10 ATM 5/25) - Compost Site	33,000
Total Uses of Sources	33,000
Balance Remaining-Rubbish Enterprise Fund	703

APPENDIX 5

Town of Nahant Five-Year Financial Plan

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

The five-year plan is based on regular Proposition 2 ½ revenue increases, conservative local revenue and state appropriation increases, and two percent increases to salary and operating budgets for years FY2027 – FY2030. These projections do not reflect the potential need for an operating override to address personnel and operating needs in the Town's budget.

The plan also includes water and sewer rates projected through FY2030 to fund conservative salary and operating expense increases.

As needs and finances change, we will review all information necessary to update this plan or recommend a new plan based upon priorities.

Operating Budgets Vs Revenue Projections

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Operating Budgets	17,456,767	18,039,867	18,230,266	18,431,869	18,544,604
Revenue Projections	16,894,237	16,127,357	16,448,557	16,803,866	17,168,323
Use of Available Funds (Overlay&Free Cash)	562,815	1,912,510	1,781,709	1,628,003	1,376,281
Surplus/(Shortage)	285	0	0	0	0

Capital Budgets Vs Capital Revenue Projections

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Capital Budgets	1,607,885	790,590	604,540	629,540	514,540
Less: Capital through General Fund	(80,500)	(121,550)	(145,500)	(170,500)	(55,500)
Cost of Capital Budgets	1,527,385	669,040	459,040	459,040	459,040
Revenue Projections/Grants/Chapter 90	90,000	100,000	100,000	100,000	100,000
Use of Available Funds (Free Cash)	498,040	419,040	209,040	209,040	209,040
CPA Funding	239,345	50,000	50,000	50,000	50,000
CPA Borrowing	0	0	0	0	0
Borrowings	700,000	100,000	100,000	100,000	100,000
Surplus/(Shortage)	0	0	0	0	0
Total Operating and Capital Shortage	285	0	0	0	0

Water/Sewer Enterprise Fund

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Operating Budgets	2,064,315	2,114,257	2,166,087	2,195,529	2,249,461
Revenue Projections	2,064,315	2,114,257	2,166,087	2,195,529	2,249,461
Use of Available Funds (Retained Earnings)	0	0	0	0	0
Surplus/(Shortage)	0	0	0	0	0

W/S Enterprise Fund Capital Budgets Vs Capital Revenue Projections

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Capital Budgets	1,825,375	1,680,000	1,785,000	1,635,000	1,610,000
Less: Capital through W/S Rates	(73,000)	(30,000)	(30,000)	(30,000)	(30,000)
Cost of Capital Budgets	1,752,375	1,650,000	1,755,000	1,605,000	1,580,000
Use of Available Funds (Retained Earnings)	236,000	135,000	255,000	135,000	135,000
Borrowings	1,516,375	1,515,000	1,500,000	1,470,000	1,445,000
Surplus/(Shortage)	0	0	0	0	0
Total W/S Enterprise Operating and Capital	0	0	0	0	0

Rubbish Enterprise Fund

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Operating Budgets	654,379	677,883	702,273	727,585	753,854
Revenue Projections	654,379	677,883	702,273	727,585	753,854
Use of Available Funds (Retained Earnings)	0	0	0	0	0
Surplus/(Shortage)	0	0	0	0	0

Rubbish Enterprise Fund Capital Budgets Vs Capital Revenue Projections

	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29</u>	<u>FY 30</u>
Capital Budgets	33,000	30,000	30,000	30,000	30,000
Use of Available Funds	33,000	30,000	30,000	30,000	30,000
Borrowings	0	0	0	0	0
Surplus/(Shortage)	0	0	0	0	0

This five year plan has been structured using the budgets that the Town Administrator and Board of Selectmen deem appropriate to operate the Town departments properly. Important and necessary capital improvement programs are incorporated to identify the equipment/physical needs of the Town along with the cost estimates to pay for these needs. Also included are water and sewer rates projected through FY2030.

In cases where projected expenses are not covered by projected revenues, the Town Administrator and Board of Selectmen will be review other sources of funds. Any Capital Plan Shortages will be funded through grants and other financing sources as they become available. If the funds are not available, the Town Administrator and Board of Selectmen will make necessary cuts to balance the budget. As needs and finances change, we will review all information necessary to update this plan or recommend a new plan based upon priorities.

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
General Government					
Moderator					
General Expenses	60	60	60	60	60
Selectmen					
Salaries/Wages	3	3	3	3	3
General Expenses	137,400	140,148	142,951	145,810	148,726
Town Administrator					
Salaries/Wages	278,557	284,128	289,811	295,607	301,519
ADA Coordinator	500	500	500	500	500
General Expenses	18,700	19,074	19,455	19,845	20,241
Capital Outlay	2,000	2,000	2,000	2,000	2,000
Finance Committee					
General Expenses	13,175	13,439	13,707	13,981	14,261
Town Accountant					
Salaries/Wages	196,445	200,374	204,381	208,469	212,638
General Expenses	9,717	9,911	10,110	10,312	10,518
Assessors					
Salaries/Wages	118,264	120,629	123,042	125,503	128,013
General Expenses	61,575	62,807	64,063	65,344	66,651
Treasurer/Collector					
Salaries/Wages	146,846	149,783	152,779	155,834	158,951
General Expenses	66,148	67,471	68,820	70,197	71,601
Capital Outlay-Copier	1,540	1,400	1,400	1,400	1,400
Town Counsel					
Annual Fee	75,000	76,500	78,030	79,591	81,182
Town Hall					
Salaries/Wages	37,958	38,717	39,492	40,281	41,087
General Expenses	60,717	61,931	63,170	64,433	65,722
Capital Outlay	15,000	10,000	10,000	10,000	10,000
Data Processing					
Salaries/General Expenses	210,537	214,748	219,043	223,424	227,892
Town Clerk					
Salaries/Wages	79,205	80,789	82,405	84,053	85,734
General Expenses	14,900	15,198	15,502	15,812	16,128
Capital Outlay	1,500	1,500	1,500	1,500	1,500
Election/Registration					
Salaries/Wages	5,984	6,104	6,226	6,350	6,477
General Expenses	14,700	14,994	15,294	15,600	15,912
Capital Outlay	0	0	0	0	0
Conservation Commission					
General Expenses	1,260	1,285	1,311	1,337	1,364
Planning Board					
General Expenses	2,650	2,703	2,757	2,812	2,868
Zoning/Board of Appeals					
General Expenses	2,650	2,703	2,757	2,812	2,868
Total General Government	1,572,991	1,598,899	1,630,568	1,662,870	1,695,818

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Public Safety					
Police Department					
Police Salaries/Wages	1,509,039	1,546,765	1,577,700	1,609,254	1,641,439
General Expenses	218,635	223,008	227,468	232,017	236,658
Capital Outlay	75,000	75,000	75,000	75,000	75,000
Public Safety - Debt Service	0	0	0	0	0
<i>Total Police Department</i>	<i>1,802,674</i>	<i>1,844,773</i>	<i>1,880,168</i>	<i>1,916,271</i>	<i>1,953,097</i>
Fire Department					
Fire Salaries/Wages	1,249,607	1,274,599	1,300,091	1,326,093	1,352,615
General Expenses	243,117	247,979	252,939	257,998	263,158
Capital Outlay	89,000	30,000	30,000	30,000	30,000
<i>Total Fire Department</i>	<i>1,581,724</i>	<i>1,552,578</i>	<i>1,583,030</i>	<i>1,614,091</i>	<i>1,645,772</i>
<i>Total Public Safety</i>	<i>3,384,398</i>	<i>3,397,351</i>	<i>3,463,198</i>	<i>3,530,362</i>	<i>3,598,869</i>

Town of Nahant

PROJECTED APPROPRIATIONS

	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Inspectional Services Department					
Assistant for Inspectors	49,371	50,358	51,366	52,393	53,441
STR Inspection Wages	10,000	10,200	10,404	10,612	10,824
Building Inspection					
Salaries/Wages	17,846	18,203	18,567	18,938	19,317
Assistant	10,000	10,200	10,404	10,612	10,824
Certification Training	960	960	960	960	960
General Expenses	14,539	14,830	15,126	15,429	15,737
Plumbing/Gas Inspection					
Salaries/Wages	4,734	4,829	4,925	5,024	5,124
Assistant	2,443	2,492	2,542	2,593	2,644
Certification Training	500	500	500	500	500
General Expenses	950	969	988	1,008	1,028
Wiring Inspection					
Salaries/Wages	4,734	4,829	4,925	5,024	5,124
Assistant	2,443	2,492	2,542	2,593	2,644
Certification Training	500	500	500	500	500
General Expenses	950	969	988	1,008	1,028
Emergency Management					
Salaries/Wages	23,100	23,562	24,033	24,514	25,004
General Expenses	13,400	13,668	13,941	14,220	14,505
Capital Outlay	10,000	10,000	10,000	10,000	10,000
Animal Control					
Salary	11,131	11,354	11,581	11,812	12,049
General Expenses	4,003	4,083	4,165	4,248	4,333
Training	0	0	0	0	0
Parking Clerk					
Salaries	6,750	6,750	6,750	6,750	6,750
General Expenses	14,985	15,285	15,590	15,902	16,220
Harbormaster					
Salaries/Wages	3,000	3,060	3,121	3,184	3,247
Assistant	2,096	2,138	2,181	2,224	2,269
General Expenses	10,430	10,639	10,851	11,068	11,290
Capital Outlay	0	15,000	0	0	0
Wharfinger					
Salaries/Wages	2,000	2,040	2,081	2,122	2,165
Assistant	549	560	571	583	594
General Expenses	3,105	3,167	3,230	3,295	3,361
Capital Outlay	0	5,000	10,000	10,000	10,000
Public Health					
Salaries/Wages	40,617	41,429	42,258	43,103	43,965
General Expenses	13,500	13,770	14,045	14,326	14,613
Ocean Rescue					
Training Wages	0	0	0	0	0
Professional Services	0	0	0	0	0
<i>Total Other Pub. Saf.</i>	<i>278,636</i>	<i>303,835</i>	<i>299,137</i>	<i>304,546</i>	<i>310,062</i>
Total Public Safety	3,663,034	3,701,186	3,762,335	3,834,908	3,908,932

<i>Town of Nahant</i> PROJECTED APPROPRIATIONS		<i>FY 26</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 27</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 28</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 29</i> <i>Appropriation</i> <i>Budget</i>	<i>FY 30</i> <i>Appropriation</i> <i>Budget</i>
Education System						
School Department						
Tuition - SPED		645,800	655,487	665,319	675,299	685,429
Tuition - Swampscott		1,752,361	1,751,833	1,795,090	1,839,967	1,885,966
Johnson School Budget		1,915,369	1,992,481	2,027,387	2,062,286	2,097,709
	<i>School Appropriation</i>	<i>4,313,530</i>	<i>4,399,801</i>	<i>4,487,797</i>	<i>4,577,553</i>	<i>4,669,104</i>
Transportation/Regular		137,898	140,656	143,469	146,338	149,265
Transportation/SPED		178,014	181,574	185,206	188,910	192,688
	<i>Total Transportation</i>	<i>315,912</i>	<i>322,230</i>	<i>328,675</i>	<i>335,248</i>	<i>341,953</i>
School - Debt Service		295,800	0	0	0	0
School - Proposed Debt		0	0	0	0	0
Essex North Shore Agi & Tech		225,000	229,500	234,090	238,772	243,547
Total Education System		5,150,242	4,951,531	5,050,561	5,151,573	5,254,604

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Public Works Department					
Public Works Operations					
Administration					
Salaries/Wages	8,675	8,849	9,025	9,206	9,390
General Expenses	28,254	28,819	29,395	29,983	30,583
Capital Outlay	9,000	9,000	9,000	9,000	9,000
<i>Subtotal DPW Administration</i>	<i>45,929</i>	<i>46,668</i>	<i>47,421</i>	<i>48,189</i>	<i>48,973</i>
Highways/Streets					
Salaries/Wages	130,125	132,728	135,382	138,090	140,851
General Expenses	162,252	165,497	168,807	172,183	175,627
Capital Outlay	30,000	30,000	30,000	50,000	50,000
<i>Subtotal Highways/Streets/B/P</i>	<i>322,377</i>	<i>328,225</i>	<i>334,189</i>	<i>360,273</i>	<i>366,478</i>
Snow & Ice					
Snow & Ice Services	30,000	30,000	30,000	30,000	30,000
Beaches & Parks					
Salaries/Wages	76,453	77,982	79,542	81,133	82,755
General Expenses	31,223	31,847	32,484	33,134	33,797
Capital Outlay	30,000	30,000	30,000	30,000	30,000
<i>Subtotal Beaches & Parks</i>	<i>137,676</i>	<i>139,830</i>	<i>142,026</i>	<i>144,267</i>	<i>146,552</i>
Cemetery					
Salaries/Wages	47,737	48,692	49,666	50,659	51,672
General Expenses	13,277	13,543	13,813	14,090	14,371
Capital Outlay	25,000	25,000	25,000	25,000	25,000
<i>Subtotal Cemetery</i>	<i>86,014</i>	<i>87,234</i>	<i>88,479</i>	<i>89,749</i>	<i>91,044</i>
Overhead Operations					
General Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
DPW - Debt Service	0	0	0	0	0
<i>Subtotal DPW Overhead</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Public Works Dept	621,996	631,956	642,115	672,477	683,047

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Culture/Recreation					
Council on Aging					
Salaries/Wages	53,354	54,421	55,510	56,620	57,752
General Expenses	18,395	18,763	19,138	19,521	19,911
Capital Outlay	0	0	0	0	0
Veteran's Agent					
Salaries/Wages	9,738	9,933	10,131	10,334	10,541
General Expenses	47,325	48,272	49,237	50,222	51,226
Library					
Salaries/Wages	201,292	205,318	209,424	213,613	217,885
General Expenses	75,981	77,501	79,051	80,632	82,244
Capital Outlay	0	0	0	0	0
Recreation					
General Recreation	3,447	3,516	3,586	3,658	3,731
Sailing Recreation	8,320	8,486	8,656	8,829	9,006
Sailing Capital	10,000	0	0	0	0
Tennis Recreation	3,149	3,212	3,276	3,342	3,409
Memorial Day Committee					
General Expenses	10,000	10,200	10,404	10,612	10,824
Fourth of July Committee					
General Expenses	10,000	10,200	10,404	10,612	10,824
Beautification Committee					
General Expenses	2,150	2,193	2,237	2,282	2,327
Personnel Committee					
General Expenses	0	0	0	0	0
Military Houses					
General Expenses	0	0	0	0	0
Total Culture/Recreation	453,151	452,014	461,054	470,275	479,681
General Debt Service					
Debt Service	1,139,750	708,477	659,224	631,293	482,757
Total Debt Service	1,139,750	708,477	659,224	631,293	482,757
Total Operation Cost	12,601,164	12,044,062	12,205,858	12,423,396	12,504,839

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Intergovernmental					
Cherry Sheet					
State Assessments	143,453	146,322	149,249	152,233	155,278
Charter School Assessments	359,740	366,935	374,273	381,759	389,394
County Assessments	0	0	0	0	0
School Choice Assessment	9,802	9,998	10,198	10,402	10,610
<i>Total Intergovernmental</i>	<i>512,995</i>	<i>523,255</i>	<i>533,720</i>	<i>544,394</i>	<i>555,282</i>
Other Expenses					
Unemployment Compensation	25,000	25,500	26,010	26,530	27,061
Life Insurance	1,500	1,530	1,561	1,592	1,624
Health Insurance	1,311,924	1,338,162	1,364,926	1,392,224	1,420,069
Medicare Taxes					
Expenses	99,080	101,062	103,083	105,144	107,247
Essex County Retirement					
Expenses	1,117,222	1,139,566	1,162,358	1,185,605	1,209,317
Insurance Committee					
General Expenses	339,507	346,297	353,223	360,288	367,493
Retirement Buyback Account					
General Expenses	35,000	50,000	50,000	50,000	50,000
<i>Total Miscellaneous</i>	<i>2,929,233</i>	<i>3,002,118</i>	<i>3,061,160</i>	<i>3,121,383</i>	<i>3,182,811</i>
Total Before Reserve Fund & Article	16,043,392	15,569,435	15,800,738	16,089,174	16,242,932
Reserve Funds					
Base Appropriation	175,000	175,000	175,000	175,000	175,000
Utility Reserve	25,000	25,000	25,000	25,000	25,000
<i>Total Reserve Funds</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>
Total General Funds	16,243,392	15,769,435	16,000,738	16,289,174	16,442,932
Interfund Transfers-Out OPEB	25,000	25,000	25,000	25,000	25,000
Interfund Transfers-Out Stabilization	0	200,000	200,000	200,000	200,000
Interfund Transfers-Out FEMA	0	0	0	0	0
Interfund Transfers-Out W/S	1,486,375	2,289,332	2,238,428	2,171,595	2,130,572
Subtotal Appropriations	17,754,767	18,283,767	18,464,166	18,685,769	18,798,504
Debt	1,435,550	708,477	659,224	631,293	482,757
Debt as % of Budget	8.09%	3.87%	3.57%	3.38%	2.57%

Town of Nahant
PROJECTED APPROPRIATIONS

	FY 26	FY 27	FY 28	FY 29	FY 30
	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
	Budget	Budget	Budget	Budget	Budget
Drainage/Walls/Erosion					
Drainage and Dredging			100,000		
<i>Sub Total</i>	<i>0</i>	<i>0</i>	<i>100,000</i>	<i>0</i>	<i>0</i>
Vehicles/Equipment					
DPW Equipment	30,000	30,000	30,000	30,000	30,000
DPW Dump Truck		65,000		65,000	
COA Van		70,000			
Police Vehicle		75,000	75,000	75,000	75,000
Police Chief Vehicle	63,000				
Police Motorcycle		21,050			
Police Radio Upgrade		50,000		50,000	50,000
Police Telephone Upgrade	12,000				
Fire Ford Pickup		60,000			
Fire Chief's Car	62,000				
Fire Hydraulic Extrication Tools		10,000		10,000	
Firefighter PPE Turn out Gear	27,000	10,000	10,000	10,000	10,000
Fire Dispatch Capital		5,000	5,000	5,000	5,000
Fire Hose		5,000	5,000	5,000	5,000
Fire Radios		5,000	5,000	5,000	5,000
<i>Sub Total</i>	<i>194,000</i>	<i>406,050</i>	<i>130,000</i>	<i>255,000</i>	<i>180,000</i>
Misc					
Computers/Network	20,000	20,000	20,000	20,000	20,000
DPW Overhead-Small Equipment	9,000	9,000	9,000	9,000	9,000
Beaches and Parks Fences/Misc	30,000	30,000	30,000	30,000	30,000
Cemetery & Chapel Upgrades	25,000	25,000	25,000	25,000	25,000
Harbormaster Replace Boat Collar		15,000			
Emergency Mgmt-Small Equipment/Capital	10,000	10,000	10,000	10,000	10,000
Sailing - Various Small Equipment	10,000				
Bailey's Hill Restoration	39,345				
Pleasant St Playground Upgrades	50,000				
Street Sign and Sidewalk Repairs	10,000	10,000	10,000	10,000	10,000
<i>Sub Total</i>	<i>203,345</i>	<i>119,000</i>	<i>104,000</i>	<i>104,000</i>	<i>104,000</i>
Roads and Sidewalks					
All Roads Chapter 90	90,000	90,000	90,000	90,000	90,000
Non-Chapter 90	200,000	100,000	100,000	100,000	100,000
<i>Sub Total</i>	<i>290,000</i>	<i>190,000</i>	<i>190,000</i>	<i>190,000</i>	<i>190,000</i>
Town Hall Capital					
Town Hall Various Repairs	15,000	15,000	15,000	15,000	15,000
Town Admin Capital	2,000	2,000	2,000	2,000	2,000
Town Treasurer Copier	1,540	1,540	1,540	1,540	1,540
Town Clerk Copier	1,500	1,500	1,500	1,500	1,500
Municipal Finance Software	47,000	47,000	47,000	47,000	47,000
<i>Sub Total</i>	<i>67,040</i>	<i>67,040</i>	<i>67,040</i>	<i>67,040</i>	<i>67,040</i>
Public Safety Buildings					
Police Station Misc	3,500	3,500	3,500	3,500	3,500
<i>Sub Total</i>	<i>3,500</i>	<i>3,500</i>	<i>3,500</i>	<i>3,500</i>	<i>3,500</i>
Other Town Buildings					
Library Renovations	700,000				
Lifesaving Station Roof	150,000				
Town Wharf		5,000	10,000	10,000	10,000
<i>Sub Total</i>	<i>850,000</i>	<i>5,000</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
Total Capital Improvement	1,607,885	790,590	604,540	629,540	554,540

*Town of Nahant***PROJECTED APPROPRIATIONS**

	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Less: Free Cash	(498,040)	(419,040)	(209,040)	(274,040)	(209,040)
Less: CPA Revenue	(239,345)	(50,000)	(50,000)	(50,000)	(50,000)
Less: CPA Reserves					
Less: CPA Borrowing	(500,000)				
Less: Borrowing	(200,000)	(100,000)	(100,000)	(100,000)	(100,000)
Less: Chapter 90	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Less: Other Available Funds					
Subtotal Capital Improvement	80,500	131,550	155,500	115,500	105,500

Town of Nahant

PROJECTED APPROPRIATIONS

	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Water/Sewer Enterprise Fund					
Reserves	40,350	41,157	41,980	42,820	43,677
Sewer Division					
Salaries/Wages	239,017	243,797	248,673	253,647	258,720
General Expenses	244,367	249,254	254,239	259,324	264,511
Lynn Water & Sewer	325,500	335,265	345,323	391,745	401,908
Capital Outlay	56,000	45,000	45,000	355,683	366,353
Sewer - Debt Service	1,288,765	1,264,795	1,241,685	1,218,575	1,195,465
Indirect Costs	135,102	137,804	140,561	143,372	146,238
<i>Subtotal Sewer</i>	<i>2,288,751</i>	<i>2,275,915</i>	<i>2,275,481</i>	<i>2,622,346</i>	<i>2,633,195</i>
Water Division					
Salaries/Wages	220,334	224,741	229,235	233,820	238,497
General Expenses	124,619	127,111	129,654	132,247	134,892
MWRA Assessment	600,000	618,000	636,540	655,636	675,305
Capital Outlay	30,000	40,000	40,000	40,000	40,000
Water - Debt Service	227,610	227,610	201,800	201,800	201,800
Indirect Costs	135,027	137,727	140,482	143,291	146,157
<i>Subtotal Water</i>	<i>1,337,590</i>	<i>1,375,189</i>	<i>1,377,711</i>	<i>1,406,794</i>	<i>1,436,651</i>
Total Water and Sewer	3,666,690	3,692,261	3,695,172	4,071,960	4,113,523
W/S Debt	1,516,375	1,492,405	1,443,485	1,420,375	1,397,265
W/S Debt as % of W/S Budget	41.36%	40.42%	39.06%	34.88%	33.97%
W/S Without Debt	2,150,315	2,199,856	2,251,687	2,651,585	2,716,258

Town of Nahant

PROJECTED APPROPRIATIONS

**PROJECTED CAPITAL
W/S IMPROVEMENTS**

	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
Water					
Hydrants/Mains	227,610	250,000	250,000	250,000	250,000
Paving/Patch Work	25,000	25,000	25,000	25,000	25,000
Pick Up Truck	50,000		60,000		
Emergency Repairs & Inventory	30,000	40,000	40,000	40,000	40,000
<i>Sub Total</i>	<i>332,610</i>	<i>315,000</i>	<i>375,000</i>	<i>315,000</i>	<i>315,000</i>
Sewer					
Sewer Infrastructure & Pump Stations	1,288,765	1,265,000	1,250,000	1,220,000	1,195,000
Professional Services	73,000	30,000	30,000	30,000	30,000
Paving/Patch Work	25,000	25,000	25,000	25,000	25,000
Pick Up Truck	50,000		60,000		
Emergency Repairs & Inventory	56,000	45,000	45,000	45,000	45,000
<i>Sub Total</i>	<i>1,492,765</i>	<i>1,365,000</i>	<i>1,410,000</i>	<i>1,320,000</i>	<i>1,295,000</i>
Total W/S Capital Improvement	1,825,375	1,680,000	1,785,000	1,635,000	1,610,000
Less: Retained earnings	(236,000)	(135,000)	(255,000)	(135,000)	(135,000)
Less: Borrowing	(1,516,375)	(1,515,000)	(1,500,000)	(1,470,000)	(1,445,000)
Subtotal W/S Capital	73,000	30,000	30,000	30,000	30,000
Rubbish Enterprise Fund					
Salaries/Wages	67,885	69,243	70,628	72,040	73,481
General Expenses	65,681	66,995	68,335	69,701	71,095
Household Trash Collection/Disposal	520,813	541,646	563,311	585,844	609,278
Debt	0	0	0	0	0
Total Rubbish Enterprise Fund	654,379	677,883	702,273	727,585	753,854
Rubbish Debt	0	0	0	0	0
Rub. Debt as % of Rub. Budget	0.00%	0.00%	0.00%	0.00%	0.00%
All Debt	2,951,925	2,200,882	2,102,709	2,051,668	1,880,022
All Debt as % of All Budget	13.37%	9.72%	9.20%	8.74%	7.94%

**PROJECTED CAPITAL
RUBBISH IMPROVEMENTS**

	<i>FY 26</i>	<i>FY 27</i>	<i>FY 28</i>	<i>FY 29</i>	<i>FY 30</i>
Rubbish					
Compost Site	33,000	30,000	30,000	30,000	30,000
<i>Sub Total</i>	<i>33,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
Total Rubbish Capital Improvement	33,000	30,000	30,000	30,000	30,000
Less: Retained earnings	(33,000)	(30,000)	(30,000)	(30,000)	(30,000)
Less: Borrowing	0	0	0	0	0
Subtotal Rubbish Capital	0	0	0	0	0

Town of Nahant
PROJECTED REVENUES

General Funds

	<i>FY 26 Revenue Budget</i>	<i>FY 27 Revenue Budget</i>	<i>FY 28 Revenue Budget</i>	<i>FY 29 Revenue Budget</i>	<i>FY 30 Revenue Budget</i>
Personal Property Taxes	327,558	335,747	344,141	352,744	361,563
Personal Property Tax Refunds	0	0	0	0	0
Real Estate Taxes	11,015,387	11,372,141	11,672,465	11,979,652	12,294,518
Real Estate Tax Refunds	0	0	0	0	0
School Override	295,800	0	0	0	0
General Override	0	0	0	0	0
W/S Debt Shift	1,486,375	1,462,405	1,413,485	1,390,375	1,367,265
New Growth	80,000	15,000	15,000	15,000	15,000
Levy Limit	13,205,120	13,185,293	13,445,091	13,737,771	14,038,346
Overlay Reserve	(113,000)	(150,000)	(150,000)	(150,000)	(150,000)
Property Revenue	13,092,120	13,035,293	13,295,091	13,587,771	13,888,346
Motor Vehicle Excises	606,595	618,727	631,101	643,723	656,598
Motor Vehicle Excise Refund	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Boat Excise Taxes	4,384	4,472	4,561	4,652	4,745
Boat Excise Refund	(100)	(102)	(104)	(106)	(108)
Interest on Taxes/Excises	30,600	31,212	31,836	32,473	33,122
Penalty - Demand Payments	3,000	3,060	3,121	3,184	3,247
Payment In Lieu of Taxes	15,500	12,000	12,000	12,000	12,000
Meals Tax Revenue	71,000	72,420	73,868	75,346	76,853
Rooms Tax Revenue	25,000	10,000	10,000	10,000	10,000
Ambulance Fees	209,100	213,282	217,548	221,899	226,337
Other Charges For Services	39,000	39,780	40,576	41,387	42,215
Fees	35,000	35,700	36,414	37,142	37,885
Cemetery Fees	5,500	5,610	5,722	5,837	5,953
Rentals	218,360	222,727	227,182	231,725	236,360
Military Housing Rentals	0	0	0	0	0
Alcoholic Beverage Licenses	9,000	9,180	9,364	9,551	9,742

Town of Nahant
PROJECTED REVENUES

	FY 26 Revenue Budget	FY 27 Revenue Budget	FY 28 Revenue Budget	FY 29 Revenue Budget	FY 30 Revenue Budget
Other Licenses	17,345	17,692	18,046	18,407	18,775
Permits	162,750	166,005	169,325	172,712	176,166
STR Inspections/Registrations	10,000	10,200	10,404	10,612	10,824
Beach Stickers	11,000	11,220	11,444	11,673	11,907
State Education Dist/Reimb					
Chapter 70	604,530	616,621	628,953	641,532	654,363
Charter Tuition Reimbursement	139,757	142,552	145,403	148,311	151,277
Unrestricted Aid	475,480	484,990	494,689	504,583	514,675
Veteran's Benefits	27,057	27,598	28,150	28,713	29,287
Exemptions Veteran's & Elderly	34,159	34,842	35,539	36,250	36,975
State Owned Land	2,221	2,265	2,311	2,357	2,404
State Other Revenues	0	0	0	0	0
Fines & Forfeits	27,000	27,540	28,091	28,653	29,226
Sale of Inventory	0	0	0	0	0
Earnings on Investments	2,000	2,040	2,081	2,122	2,165
Other Misc Revenue	0	0	0	0	0
Sale of Land*	751,750	0	0	0	0
Interfund Transfer-In (Enterprise)	270,129	275,532	281,042	286,663	292,396
Total Revenues	16,894,237	16,127,357	16,448,557	16,803,866	17,168,323
W/S Enterprise Fund					
Water Usage Charges	1,096,677	1,164,820	1,193,503	1,222,944	1,253,166
Sewer Usage Charges	966,839	1,034,437	1,057,584	1,081,295	1,105,584
Water/Sewer Fee - Capital Improvement	30,000	30,000	30,000	30,000	30,000
Water Meters	200	200	200	200	200
Earnings on Investments	600	600	600	600	600
Transfers-In for Debt Shift	1,486,375	1,462,405	1,413,485	1,390,375	1,367,265
Total W/S Enterprise Fund	3,580,691	3,692,462	3,695,372	3,725,414	3,756,815
Rubbish Enterprise Fund					
Rubbish/Recycling Fees	654,179	677,683	702,073	727,385	753,654
Earnings on Investments	200	200	200	200	200
Total Rubbish Enterprise Fund	654,379	677,883	702,273	727,585	753,854

FY27-30 Est local receipts based on 2% increase from prior year

FY27-30 state aid based on 2% increase from prior year

*Sale of Land in FY26 is the Coast Guard Housing Property

68

1 CF=7.48 Gallons

Water & Sewer Rate Comparison:

	FY 26 est	FY 27	FY 28	FY 29	FY 30
Water rate	10.97	11.65	11.94	12.23	12.53
Sewer rate	<u>12.98</u>	<u>13.89</u>	<u>14.20</u>	<u>14.51</u>	<u>14.84</u>
Combined rate	<u>23.95</u>	<u>25.54</u>	<u>26.14</u>	<u>26.74</u>	<u>27.36</u>
% Increase/(Decrease)	1.60%	6.67%	2.34%	2.31%	2.35%

APPENDIX 6

School Department Proposed Budget

In the following section you'll find the proposed line item budget prepared by the School Superintendent and the School Committee.

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

**Town of Nahant
FY26 Budget Worksheet**

	2024 Department Budget	2024 Actual Expenses	2025 Department Budget	2026 Department Request
School				
<u>School Committee</u>				
Auditing Services	0.00	0.00	4,435.00	4,435.00
Legal	15,236.00	15,236.00	2,704.00	2,400.00
General Supplies & Materials	0.00	0.00	2,268.00	0.00
Dues/Memberships	4,264.00	4,258.00	0.00	4,268.00
<u>SUBTOTAL</u>	19,500.00	19,494.00	9,407.00	11,103.00
<u>Superintendent's Office</u>				
Salaries Regular Full Time	139,424.77	139,424.27	122,754.00	126,744.00
Longevity	1,013.00	0.00	1,053.00	1,250.00
Purchased Services	405.05	0.00	555.00	500.00
Supplies	2,259.94	2,259.94	2,218.00	2,200.00
<u>SUBTOTAL</u>	143,102.76	141,684.21	126,580.00	130,694.00
<u>Principal's Office</u>				
Salaries Regular Full Time	180,502.00	179,479.11	185,917.00	191,960.00
Attendance Officer	192.00	192.00	300.00	300.00
Longevity	800.00	0.00	831.00	1,000.00
Supplies	1,598.00	1,151.50	1,663.00	1,600.00
<u>SUBTOTAL</u>	183,092.00	180,822.61	188,711.00	194,860.00
<u>School Health Services</u>				
Salaries Regular Full Time	82,347.00	81,501.07	83,381.00	67,151.00
Purchase of Services	320.00	250.00	333.00	300.00
Purchase of Supplies	1,066.00	869.48	608.00	608.00
<u>SUBTOTAL</u>	83,733.00	82,620.55	84,322.00	68,059.00
<u>Teaching & Materials</u>				
Regular Full-Time Employees	630,863.87	619,095.38	698,900.00	679,277.00
Substitutes/Lunch Room Aide	5,635.23	4,650.00	13,304.00	13,000.00
S.P.E.D. Teachers' Salaries	82,743.00	82,743.00	84,812.00	87,569.00
S.P.E.D. Aides	122,010.00	121,756.17	95,820.00	136,034.00
Aides Salaries	0.00	0.00	22,062.00	17,503.00
Longevity	11,193.00	8,031.00	8,641.00	5,873.00
Technology Specialist	16,364.00	13,708.50	16,019.00	16,580.00
Technology Services	8,952.00	2,999.80	13,060.00	9,160.00
Purchase of Supplies	27,206.15	27,206.15	12,521.00	12,321.00
Software	5,757.00	4,957.00	5,986.00	4,780.00
Hardware	23,752.57	23,752.57	9,586.00	4,500.00
S.P.E.D. Supplies	6,655.92	6,655.92	5,740.00	3,740.00
Professional Development	10,660.00	4,922.88	11,086.00	10,000.00
<u>SUBTOTAL</u>	951,792.74	920,478.37	997,537.00	1,000,337.00
<u>School Textbooks</u>				
Regular Education Books	13,741.94	13,741.94	10,086.00	10,086.00
Special Education Books	0.00	0.00	1,109.00	600.00
<u>SUBTOTAL</u>	13,741.94	13,741.94	11,195.00	10,686.00
<u>School Library</u>				
Library Salaries	0.00	0.00	5,495.00	0.00
Library Supplies	4,263.77	3,038.97	2,935.00	1,435.00
<u>SUBTOTAL</u>	4,263.77	3,038.97	8,430.00	1,435.00

Town of Nahant
FY26 Budget Worksheet

	2024 Department Budget	2024 Actual Expenses	2025 Department Budget	2026 Department Request
School				
<u>School Student Body</u>				
Salaries Stipends	5,102.00	2,795.80	4,306.00	4,446.00
Purchase of Services	2,132.00	0.00	1,718.00	500.00
Supplies	449.70	449.70	0.00	0.00
SUBTOTAL	7,683.70	3,245.50	6,024.00	4,946.00
<u>School Guidance</u>				
Salaries	47,886.00	47,885.98	51,745.00	54,718.00
SUBTOTAL	47,886.00	47,885.98	51,745.00	54,718.00
<u>School Psych/SPED</u>				
Salaries - Speech	78,995.07	78,995.07	84,224.00	90,328.00
Occupational Therapist Salary	37,028.93	36,698.75	35,640.00	33,300.00
Tutoring	0.00	0.00	2,120.00	1,800.00
Evaluations	0.00	0.00	6,780.00	6,500.00
Contracted Services	30,177.08	16,547.50	64,341.00	50,000.00
SUBTOTAL	146,201.08	132,241.32	193,105.00 #	181,928.00
<u>School Custodial Department</u>				
Regular Full Time Employees	108,626.58	108,626.58	109,187.00	87,934.00
Longevity	960.00	0.00	998.00	1,000.00
Purchase of Supplies	12,599.96	8,868.45	25,814.00	20,000.00
SUBTOTAL	122,186.54	117,495.03	135,999.00	108,934.00
School				
<u>School Heating</u>				
Heating Gas	41,458.04	32,207.69	48,018.00	35,100.00
SUBTOTAL	41,458.04	32,207.69	48,018.00	35,100.00
<u>School Utilities</u>				
Electrical Services	49,788.27	49,788.27	35,864.00	31,200.00
Natural Gas	0.00	0.00	0.00	0.00
Telephone Services	12,393.69	8,575.70	11,904.00	7,410.00
SUBTOTAL	62,181.96	58,363.97	47,768.00	38,610.00

Town of Nahant
FY26 Budget Worksheet

	2024 Department Budget	2024 Actual Expenses	2025 Department Budget	2026 Department Request
School				
<u>School Grounds Maintenance</u>				
Purchase of Services	94.30	0.00	1,109.00	750.00
SUBTOTAL	94.30	0.00	1,109.00	750.00
<u>School Bldg Maintenance</u>				
Purchased Services	75,089.16	75,089.16	47,905.00	47,905.00
Supplies	12,117.00	5,258.61	7,304.00	7,304.00
SUBTOTAL	87,206.16	80,347.77	55,209.00	55,209.00
<u>School Equip Maintenance</u>				
Oper Equip-Rprs/Main	11,726.00	11,296.81	12,196.00	12,000.00
SUBTOTAL	11,726.00	11,296.81	12,196.00	12,000.00
<u>School Rental/Lease</u>				
Rent/ Lease Equipment	7,462.00	5,646.78	6,761.00	6,000.00
SUBTOTAL	7,462.00	5,646.78	6,761.00	6,000.00
<u>Tuition-Jr/Sr High School</u>				
Public Schools	1,647,315.01	1,647,315.01	1,709,620.00	1,752,361.00
SUBTOTAL	1,647,315.01	1,647,315.01	1,709,620.00	1,752,361.00
<u>Tuition S.P.E.D.</u>				
Tuition-Private Schools	481,174.00	481,174.00	492,406.00	635,800.00
Tuition-Collaborative	10,660.00	10,000.00	11,086.00	10,000.00
SUB TOTAL	491,834.00	491,174.00	503,492.00	645,800.00
TOTAL SCHOOL (NSS)	4,072,461.00	3,989,100.51	4,197,228.00	4,313,530.00
<u>Transportation Jr/Sr High</u>				
S.P.E.D. Transportation	107,524.00	103,551.64	110,645.00	137,898.00
Public Schools	177,964.00	177,964.00	178,014.00	178,014.00
SUB TOTAL	285,488.00	281,515.64	288,659.00	315,912.00
<u>Vocational School Assessment</u>				
Essex North Shore Agi & Tech	194,226.00	179,817.00	256,445.00	225,000.00
SUB TOTAL Non NSS	479,714.00	461,332.64	545,104.00 #	540,912.00
Capital Outlay-Various	0.00	0.00	0.00	0.00
TOTAL SCHOOL	4,552,175.00	4,450,433.15	4,742,332.00	4,854,442.00

APPENDIX 7

School Share of Town Expenses

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

The information that follows in this Appendix 4 outlines expenditures made by the Town of Nahant on behalf of the school that aren’t included within the school budget. These are assigned to the school budget from non-school municipal line items such as the Town Accountant or Town Treasurer’s Offices. This “charge back” system is intended to represent the percentage of time those departments spend on school matters such as account or payroll, etc. Each year there is an estimated cost for these items when the budget is developed and at the end of the fiscal year actual costs for these line items are reflected in the School Department End of Year Report that is conveyed to the Massachusetts Department of Education.

Schedule 1
FY 2024 School Portion of
Town's Expenses

ADMINISTRATIVE EXPENSES				
Actual FY24				
Town Expenses	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Town Costs Schedule 1</i>	<i>Basis for Allocation</i>
Town Administrator				
salary	247,704	7,431		3.00%
benefits/health	45,488	1,365		3.00%
expenses	15,696	471		3.00%
other/benefits	83,124	2,494		3.00%
			11,760	
Town Accountant				
salary	121,130	35,128		29.00%
benefits/health	22,714	6,587		29.00%
expenses	1,206	350		29.00%
other/benefits	40,793	11,830		29.00%
			53,894	
Accountant/Clerical				
salaries	60,034	17,410		29.00%
benefits/health	22,744	6,596		29.00%
expenses	104,884	30,416		29.00%
other/benefits	20,031	5,809		29.00%
			60,231	
Treasurer/Collector				
salaries	124,326	31,082		25.00%
benefits/health	715	179		25.00%
expenses	44,076	11,019		25.00%
other/benefits	36,893	9,223		25.00%
			51,503	
Unemployment				
expenses	10,391	10,391	10,391	actual
Data Processing				
salaries	39,827	13,274		33.33%
benefits/health	0	0		33.33%
expenses	173,173	57,718		33.33%
other/benefits	0	0		33.33%
			70,993	
Town Audit				
expenses	36,725	12,240	12,240	33.33%
Crossing Guard				
salaries	2,910	2,910	2,910	100.00%
Eligible Salaries	595,932	107,235		
Eligible Benefits	272,503	44,082		
Eligible Expenses	386,151	122,606		
TOTAL	1,254,585	273,923	273,923	

Schedule 1
FY 2024 School Portion of
Town's Expenses

ANALYSIS: TOWN COSTS/SCHEDULE 1

Actual FY24

Town Expenses	<i>Town Expense</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 1</i>
Administrative				
payrolls	595,932	107,235	see	107,235
benefits	272,503	44,082	attached	44,082
supplies/expenses	386,151	122,606	schedule	122,606
	<u>1,254,585</u>	<u>273,923</u>		<u>273,923</u>
Public Works				
payroll	700,673	35,034	5.00%	35,034
benefits/health	118,665	5,933	5.00%	5,933
other/benefits	161,620	8,081	5.00%	8,081
supplies/expenses	751,428	37,571	5.00%	37,571
utilities	3,407,297	34,073	1.00%	34,073
	<u>5,139,683</u>	<u>120,692</u>		<u>120,692</u>
	23.07%			
Employee Benefits				
non-teaching retire	961,233	108,477	Actual	108,477
health & life	1,067,240	214,816	Actual	214,816
taxes/FICA	93,724	25,425	Actual	25,425
	<u>2,122,197</u>	<u>348,718</u>		<u>348,718</u>
		\$71,727.56 retiree not included		
Transportation				
MBTA assessment	80,403	0		0
Community Services				
police & fire	3,048,719	0		0
recreation	9,099	0		0
	<u>3,057,818</u>	<u>0</u>		<u>0</u>
Insurance				
workmen's comp	26,636	6,352	Actual	6,352
property/equipment	269,606	26,680	Actual	26,680
school liability	1,919	1,919	Actual	1,919
school accident	4,742	4,742	Actual	4,742
principal's bond	0	0	Actual	0
	<u>302,903</u>	<u>39,693</u>		<u>39,693</u>
Regional Schools				
Essex Northshore Agi & Tech	179,817	0		0
School Assessments				
Special Education	35,219			
Charter School Assessment	182,898			
Assessment School Choice	9,672			
Chartrter Reimbursement	(74,481)	153,308		153,308
Total Town Costs		936,334		936,334
Including Essex Northshore Agi & Tech Assessments				179,817
Principal School Borrowings (Long-Term)				300,000
Interest School Borrowings (Long-Term)				29,600
Principal School Borrowings (Short-Term)				0
Interest School Borrowings (Short-Term)				0
Fixed Assets				0
Per Schedule 1				1,445,751

School Retirees Insurance **71,728**

Schedule 19
FY 2025 Budget

ADMINISTRATIVE EXPENSES				
Projected FY25				
Town Budget		<i>Allocated</i>	<i>Town Costs</i>	<i>Basis for</i>
	<i>Town Budget</i>	<i>Town Costs</i>	<i>Schedule 19</i>	<i>Allocation</i>
Town Administrator				
salary	272,655	8,180		3.00%
benefits/health	48,200	1,446		3.00%
expenses	40,700	1,221		3.00%
other/benefits	91,503	2,745		3.00%
			13,592	
Town Accountant				
salary	130,108	37,731		29.00%
benefits/health	24,070	6,980		29.00%
expenses	9,717	2,818		29.00%
other/benefits	43,820	12,708		29.00%
			60,238	
Accountant/Clerical				
salaries	61,844	17,935		29.00%
benefits/health	24,100	6,989		29.00%
expenses	75,056	21,766		29.00%
other/benefits	20,637	5,985		29.00%
			52,675	
Treasurer/Collector				
salaries	141,975	35,494		25.00%
benefits/health	24,070	6,018		25.00%
expenses	65,973	16,493		25.00%
other/benefits	42,124	10,531		25.00%
			68,536	
Unemployment				
expenses	25,000	12,500	12,500	50.00%
Data Processing				
salary	0	0		33.33%
benefits/health	0	0		33.33%
expenses	201,599	67,193		33.33%
other/benefits	0	0		33.33%
			67,193	
Town Audit				
expenses	37,000	12,332	12,332	33.33%
Crossing Guard				
salaries	6,000	6,000	6,000	100.00%
Eligible Salaries	612,582	105,339		
Eligible Benefits	318,526	53,402		
Eligible Expenses	455,045	134,323		
TOTAL	1,386,153	293,065	293,065	

Schedule 19
FY 2025 Budget

ANALYSIS: TOWN COSTS/SCHEDULE 19

Projected FY25

Town Budget

	<i>Town Budget</i>	<i>Allocated Town Costs</i>	<i>Basis for Allocation</i>	<i>Town Costs Schedule 19</i>
Administrative				
payrolls	612,582	105,339	see	105,339
benefits	318,526	53,402	attached	53,402
supplies/expenses	455,045	134,323	schedule	134,323
	<u>1,386,153</u>	<u>293,065</u>		<u>293,065</u>
Public Works				
payroll	796,302	39,815	5.00%	39,815
benefits/health	147,417	7,371	5.00%	7,371
other/benefits	183,707	9,185	5.00%	9,185
supplies/expenses	826,778	41,339	5.00%	41,339
utilities	3,570,163	35,702	1.00%	35,702
	<u>5,524,367</u>	<u>133,412</u>		<u>133,412</u>
Employee Benefits				
non-teaching retire	1,079,241	114,831	estimated	114,831
health & life	1,154,164	255,436	estimated	255,436
taxes/FICA	96,663	25,519	estimated	25,519
	<u>2,330,068</u>	<u>395,786</u>		<u>395,786</u>
Retirees not included			\$65,127.69	
Transportation				
MBTA assessment	81,966	0		0
Community Services				
police & fire	3,289,868	0		0
recreation	34,551	0		0
	<u>3,324,419</u>	<u>0</u>		<u>0</u>
Insurance				
workmen's comp	34,000	6,052	estimated	6,052
property/equipment	147,785	32,762	estimated	32,762
school liability	2,083	2,083	estimated	2,083
school accident	4,800	4,800	estimated	4,800
principal's bond	0	0	estimated	0
	<u>188,668</u>	<u>45,697</u>		<u>45,697</u>
Regional Schools				
Essex Northshore Agi & Tech	256,445	0	Schedule 19	0
School Assessments				
Assessment School Choice	9,672			
SPED Assessment	38,036			
Charter School Assessment	196,265		Schedule 19	
Reimbursement	(61,056)	182,917		182,917
Total Town Costs		1,050,877		1,050,877
Including Essex Northshore Agi & Tech Assessments				256,445
Principal School Borrowings (Long-Term)				300,000
Interest School Borrowings (Long Term)				17,600
Fixed Assets				0
Per Schedule 19				1,624,922

School Retirees Insurance

65,128

APPENDIX 8

Debt Service Schedule

This schedule was prepared by the Town Accountant at the request of the Advisory and Finance Committee. We believe this information is useful to the Townspeople and helpful in planning.

DEBT SERVICE INCLUDING ESTIMATED
AUTHORIZED DEBT

Description	Reference	Borrowings	Issue Date	Interest Rate	Term, Years	Maturity Date	FY 26			FY 27			FY 28			FY 29			FY 30		
							Principal	Interest	Prot Balance 6/30/2025	Principal	Interest	Principal	Principal	Interest	Principal	Principal	Interest	Principal	Principal	Interest	
Sewer Project - Phase III	08-81	\$336,400	2/1/1986	5.00%	40	2/1/2026	\$9,410	\$470.50													
CWT - Sewer Lagoon Project	22-STM	\$9,279,459	12/14/2022	2.00%	20	11/5/2043	\$8,322,659	\$467,081.13	\$8,322,659	\$466,617.95	\$179,044.66	\$158,970.12	\$466,144.70	\$158,970.12	\$465,617.16	\$158,948.02	\$465,167.11	\$158,936.32	\$158,936.32	\$158,936.32	
CWT - Sewer Collection Repair & Replace	#17-23	\$7,192,928	2/6/2025	2.00%	20	1/15/2045	\$7,192,928	\$359,647.00	\$7,192,928	\$359,647.00	\$14,691.54	\$13,450.72	\$359,647.00	\$13,450.72	\$359,647.00	\$13,450.72	\$359,647.00	\$13,450.72	\$359,647.00	\$13,450.72	
Sewer Force Infrastructure**	#17-23	\$1,562,000	6/23/2023	6.00%	10		\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	\$1,268,799.89	\$1,268,799.89	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	\$81,200.00	
Interest & Principal																					
Total Sewer Projects		\$18,410,787					\$18,410,787	\$973,338.13	\$18,410,787	\$972,429.95	\$187,425.98	\$163,493.25	\$972,429.95	\$163,493.25	\$972,429.95	\$163,493.25	\$972,429.95	\$163,493.25	\$972,429.95	\$163,493.25	
AWRA Pipeline Asst Loan 0% Interest	#26-16-20-17	\$258,100	8/15/2016	0.00%	10	8/15/2026	\$51,620	\$0.00	\$51,620	\$25,810.00	\$0.00	\$25,810.00	\$51,620.00	\$0.00	\$51,620.00	\$25,810.00	\$0.00	\$51,620.00	\$25,810.00	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#11-18	\$134,000	5/18/2020	0.00%	10	2/15/2030	\$67,000	\$0.00	\$67,000	\$33,500.00	\$0.00	\$33,500.00	\$67,000.00	\$0.00	\$67,000.00	\$33,500.00	\$0.00	\$67,000.00	\$33,500.00	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#8-19	\$134,000	5/18/2020	0.00%	10	2/15/2030	\$67,000	\$0.00	\$67,000	\$33,500.00	\$0.00	\$33,500.00	\$67,000.00	\$0.00	\$67,000.00	\$33,500.00	\$0.00	\$67,000.00	\$33,500.00	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#22-20	\$50,000	5/18/2020	0.00%	10	2/15/2030	\$25,000	\$0.00	\$25,000	\$12,500.00	\$0.00	\$12,500.00	\$25,000.00	\$0.00	\$25,000.00	\$12,500.00	\$0.00	\$25,000.00	\$12,500.00	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#23-22	\$200,000	6/12/2023	0.00%	10	6/12/2033	\$100,000	\$0.00	\$100,000	\$50,000.00	\$0.00	\$50,000.00	\$100,000.00	\$0.00	\$100,000.00	\$50,000.00	\$0.00	\$100,000.00	\$50,000.00	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#19-24	\$25,450*	6/12/2023	0.00%	10	6/12/2033	\$12,725	\$0.00	\$12,725	\$6,362.50	\$0.00	\$6,362.50	\$12,725.00	\$0.00	\$12,725.00	\$6,362.50	\$0.00	\$12,725.00	\$6,362.50	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#19-24	\$424,550	6/12/2023	0.00%	10	6/12/2033	\$212,275	\$0.00	\$212,275	\$106,137.50	\$0.00	\$106,137.50	\$212,275.00	\$0.00	\$212,275.00	\$106,137.50	\$0.00	\$212,275.00	\$106,137.50	\$0.00	
AWRA Pipeline Asst Loan 0% Interest	#17-25	\$500,000		0.00%	10		\$250,000.00	\$0.00	\$250,000.00	\$125,000.00	\$0.00	\$125,000.00	\$250,000.00	\$0.00	\$250,000.00	\$125,000.00	\$0.00	\$250,000.00	\$125,000.00	\$0.00	
Interest & Principal																					
Total Water Projects		\$2,200,650					\$2,200,650	\$0.00	\$2,200,650	\$1,100,325	\$0.00	\$1,100,325	\$2,200,650	\$0.00	\$2,200,650	\$1,100,325	\$0.00	\$2,200,650	\$1,100,325	\$0.00	
School Renovations	#2-06 STM&2-05	\$5,693,580	9/1/2006	4.00%	19	9/1/2025	\$290,000.00	\$5,800.00	\$290,000.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	
Interest & Principal																					
Total School Projects		\$5,693,580					\$290,000.00	\$5,800.00	\$290,000.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	\$0.00	\$290,000.00	\$5,800.00	
Coast Guard House	#1-04 STM	\$3,100,000	1/11/2005	1.50%	10	1/11/2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AS Sept. Revenues	#32-18	\$135,700	7/14/2017	6.00%	5		\$30,700	\$928.91	\$30,700	\$30,700.00	\$928.91	\$0.00	\$30,700.00	\$928.91	\$0.00	\$30,700.00	\$928.91	\$0.00	\$30,700.00	\$928.91	
FEMA Storm Damage	#12-21	\$1,613,000	6/29/2018	6.00%	10		\$533,000	\$129,963	\$533,000	\$533,000.00	\$129,963	\$0.00	\$533,000.00	\$129,963	\$0.00	\$533,000.00	\$129,963	\$0.00	\$533,000.00	\$129,963	
Municipal Finance Software	#17-22	\$350,000	6/24/2022	6.00%	5		\$92,000	\$12,900	\$92,000	\$92,000.00	\$12,900	\$0.00	\$92,000.00	\$12,900	\$0.00	\$92,000.00	\$12,900	\$0.00	\$92,000.00	\$12,900	
Police 2-year radios	#18-22	\$190,000	6/24/2022	6.00%	5		\$90,000	\$10,000	\$90,000	\$90,000.00	\$10,000	\$0.00	\$90,000.00	\$10,000	\$0.00	\$90,000.00	\$10,000	\$0.00	\$90,000.00	\$10,000	
Coast Guard House Demolition 1	#26-22	\$300,000	6/24/2022	6.00%	10		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Landfill Drains 1	#39-22	\$100,000	6/24/2022	6.00%	10		\$90,000	\$4,000.00	\$90,000	\$90,000.00	\$4,000.00	\$0.00	\$90,000.00	\$4,000.00	\$0.00	\$90,000.00	\$4,000.00	\$0.00	\$90,000.00	\$4,000.00	
Fire Truck	#26-23	\$350,000	6/23/2023	6.00%	15		\$53,000	\$3,800.00	\$53,000	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	
Command Drains 2	#26-23	\$350,000	6/23/2023	6.00%	15		\$53,000	\$3,800.00	\$53,000	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	\$0.00	\$53,000.00	\$3,800.00	
Coast Guard House Demolition 2	#26-23	\$300,000	6/23/2023	6.00%	10		\$50,000	\$3,000.00	\$50,000	\$50,000.00	\$3,000.00	\$0.00	\$50,000.00	\$3,000.00	\$0.00	\$50,000.00	\$3,000.00	\$0.00	\$50,000.00	\$3,000.00	
Coast Guard House Demolition 2	#15-24	\$100,000	1/24/2024	6.00%	10		\$100,000	\$5,666.67	\$100,000	\$112,120.00	\$5,666.67	\$0.00	\$112,120.00	\$5,666.67	\$0.00	\$112,120.00	\$5,666.67	\$0.00	\$112,120.00	\$5,666.67	
Coast Guard House Demolition 2	#15-24	\$100,000	1/24/2024	6.00%	10		\$74,750	\$74,750.00	\$74,750	\$10,000.00	\$74,750.00	\$0.00	\$10,000.00	\$74,750.00	\$0.00	\$10,000.00	\$74,750.00	\$0.00	\$10,000.00	\$74,750.00	
Coast Guard House Demolition 2	#15-25	\$100,000	7/25/2024	6.00%	10		\$26,500.00	\$15,105.00	\$26,500.00	\$26,500.00	\$15,105.00	\$0.00	\$26,500.00	\$15,105.00	\$0.00	\$26,500.00	\$15,105.00	\$0.00	\$26,500.00	\$15,105.00	
Coast Guard House Demolition 2	#18-25	\$265,000	7/25/2024	6.00%	15		\$50,000.00	\$26,500.00	\$50,000.00	\$50,000.00	\$26,500.00	\$0.00	\$50,000.00	\$26,500.00	\$0.00	\$50,000.00	\$26,500.00	\$0.00	\$50,000.00	\$26,500.00	
Stormwater Improvements	#23-23	\$500,000	7/25/2024	6.00%	10		\$500,000	\$25,000.00	\$500,000	\$500,000.00	\$25,000.00	\$0.00	\$500,000.00	\$25,000.00	\$0.00	\$500,000.00	\$25,000.00	\$0.00	\$500,000.00	\$25,000.00	
Interest & Principal																					
Total General Projects		\$9,436,700					\$4,289,450	\$1,062,854	\$4,289,450	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	
Interest & Principal																					
Total General Projects		\$9,436,700					\$4,289,450	\$1,062,854	\$4,289,450	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	\$0.00	\$4,289,450	\$1,062,854	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977	\$2,433,810	
CPA Debt	#16C-419	\$400,000	7/7/2022	6.00%	10		\$24,676,977	\$2,433,810	\$24,676,977	\$24,676,977	\$2,433,810	\$0.00	\$24,676,977</								

DEBT SERVICE INCLUDING ESTIMATED
AUTHORIZED DEBT

Description	Reference	Borrowings	Interest Rate	Terms Years	F.Y. Thereafter		Totals	Principal	Interest	CHECK
					Principal	Interest				
Sewer Project - Phase II										
#23-189142-10H	#6-81	\$376,400	5.00%	40	\$0.00	\$0.00	\$9,800.50	\$9,410.00	\$470.50	\$9,800.50
CWT - Sewer Lymway Project										
#23-189142-10H	#6-81	\$9,279,459	12/14/2022	2.00%	20	\$5,996,986.48	\$10,022,894.29	\$8,327,658.53	\$1,695,235.76	\$10,022,894.29
CWT - Sewer Collection Repair & Replace	#17-23	\$7,192,258	2.00%	20	\$5,394,693.00	\$927,886.79	\$8,807,709.31	\$7,192,928.00	\$1,614,781.31	\$8,807,709.31
Sewer Town Infrastructure**	#17-23	\$1,562,000	6.00%	10	\$406,000.00	\$1,600,000.00	\$1,035,000.00	\$0.00	\$243,600.00	\$1,035,000.00
Interest & Principal						\$1,686,800.51				
Total Sewer Projects		\$18,410,587			\$11,997,678.48	\$1,889,131.03	\$19,896,084.10	\$16,541,996.53	\$3,354,087.57	\$19,896,084.10
MVRA Pipeline Ass't Loan 0% Interest	#26-16-2017	\$258,100	0.00%	10	\$0.00	\$0.00	\$51,620.00	\$51,620.00	\$0.00	\$51,620.00
MVRA Pipeline Ass't Loan 0% Interest	#11-18	\$134,000	0.00%	10	\$0.00	\$0.00	\$67,000.00	\$67,000.00	\$0.00	\$67,000.00
MVRA Pipeline Ass't Loan 0% Interest	#6-19	\$134,000	0.00%	10	\$0.00	\$0.00	\$67,000.00	\$67,000.00	\$0.00	\$67,000.00
MVRA Pipeline Ass't Loan 0% Interest	#22-20	\$50,000	0.00%	10	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
MVRA Pipeline Ass't Loan 0% Interest	#23-22	\$200,000	0.00%	10	\$60,485.10	\$0.00	\$161,293.60	\$161,293.60	\$0.00	\$161,293.60
MVRA Pipeline Ass't Loan 0% Interest	#16-24	\$754,509	0.00%	10	\$23,265.80	\$0.00	\$62,086.00	\$62,086.00	\$0.00	\$62,086.00
MVRA Pipeline Ass't Loan 0% Interest	#19-24	\$424,550	0.00%	10	\$212,275.00	\$0.00	\$424,550.00	\$424,550.00	\$0.00	\$424,550.00
MVRA Pipeline Ass't Loan 0% Interest	#17-25	\$500,000	0.00%	10	\$250,000.00	\$0.00	\$500,000.00	\$500,000.00	\$0.00	\$500,000.00
Interest & Principal					\$694,910.00					
Total Water Projects		\$2,200,650			\$694,910.00		\$1,755,530.00	\$1,755,530.00	\$0.00	\$1,755,530.00
School Renovations										
#2-06-STM&2-05		\$5,693,580	4.00%	19			\$295,800.00	\$290,000.00	\$5,800.00	\$295,800.00
Interest & Principal						\$0.00				
Total School Projects		\$5,693,580			\$0.00		\$295,800.00	\$290,000.00	\$5,800.00	\$295,800.00
Coast Guard House	#1-04-STM	\$2,100,000	1.50%	10	\$0.00	\$0.00	\$22,549.91	\$20,700.00	\$1,849.91	\$22,549.91
40 State Revueart	#2-18	\$148,700	7/12/2019	6.00%	5	\$14,332.00	\$22,609.63	\$43,000.00	\$9,609.63	\$32,609.63
FEMA Storm Damage	F719	\$1,613,000	6/23/2018	6.00%	10	\$80,200.00	\$617,150.00	\$533,000.00	\$84,150.00	\$617,150.00
Paving	#1-2-1	\$100,000	6/23/2023	6.00%	10	\$46,000.00	\$18,209.00	\$92,000.00	\$26,209.00	\$118,209.00
Police 2-way radios	#18-25	\$350,000	6/24/2022	6.00%	5	\$0.00	\$368,770.00	\$325,000.00	\$44,470.00	\$368,770.00
Coast Guard House Demolition 1	#17-22	\$190,000	6/24/2022	6.00%	5	\$0.00	\$102,200.00	\$90,000.00	\$12,200.00	\$102,200.00
Municipal Finance Software	#19-22	\$300,000	6/24/2022	6.00%	10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lionsdale Drainage 1	#20-23	\$350,000	6/24/2023	6.00%	15	\$52,140.00	\$502,800.00	\$350,000.00	\$152,800.00	\$502,800.00
Pine Truck	#20-23	\$350,000	6/24/2023	6.00%	15	\$52,140.00	\$502,800.00	\$350,000.00	\$152,800.00	\$502,800.00
Glenn's Change Expenditure	#20-23	\$500,000	6/23/2023	6.00%	10	\$300,000.00	\$650,000.00	\$500,000.00	\$150,000.00	\$650,000.00
Coast Guard House Demolition 2	#15-24	\$100,000	12/4/2024	6.00%	10	\$44,440.00	\$127,000.00	\$100,000.00	\$27,000.00	\$127,000.00
Paving	#1-2-4-STM	\$100,000	7/25/2024	6.00%	10	\$50,000.00	\$74,500.00	\$74,500.00	\$0.00	\$74,500.00
Ambulance	#18-25	\$100,000	7/25/2024	6.00%	10	\$50,000.00	\$130,000.00	\$100,000.00	\$30,000.00	\$130,000.00
Stormwater Improvements	#18-25	\$265,000	7/25/2024	6.00%	15	\$159,000.00	\$344,500.00	\$265,000.00	\$79,500.00	\$344,500.00
Interest & Principal					\$530,000.00	\$37,500.00	\$669,000.00	\$500,000.00	\$169,000.00	\$669,000.00
Total General Projects		\$8,356,700			\$1,522,112	\$1,784,012.33	\$8,279,879	\$4,389,480	\$994,429	\$8,279,879
Total Interest & P.A.Ns						\$2,451,021	\$2,727,233	\$2,526,977	\$4,593,316	\$2,727,233
CFA Debt										
#16C-2/19		\$400,000	7/7/2022	6.00%	10	\$200,623.00	\$200,623.00	\$192,200.00	\$8,623.00	\$200,623.00
CFA Town Buildings	#218-5/21	\$500,000	6/24/2022	6.00%	10	\$37,000.00	\$810,000.00	\$535,000.00	\$28,300.00	\$563,300.00
CFA East Park	#211-5/21	\$1,300,000	6/24/2022	6.00%	30	\$1,010,000.00	\$2,320,000.00	\$1,300,000.00	\$1,320,000.00	\$2,620,000.00
CFA East Park - Design, Contingency	#211-5/21	\$350,000	6/23/2023	6.00%	10	\$143,573.00	\$456,059.00	\$350,000.00	\$86,059.00	\$436,059.00
Interest & Principal						\$2,408,134.00				
Total CFA Debt		\$2,750,000			\$1,470,573.00	\$1,027,732.00	\$3,648,193.00	\$2,177,200.00	\$1,470,993.00	\$3,648,193.00
**\$500,000 authorized, only \$75,450 borrowed from this authorization to date										
Issued as short-term P.A.Ns										

APPENDIX 9

Reserve Fund Transfers

This shows the transfers made from the Advisory and Finance Committee's Reserve Fund in FY 25 as of the publication of this report.

Reserve Fund Activity
Fiscal Year 2025

Reserve Fund Beginning Balance						
						\$175,000.00
	Total Available					\$175,000.00
	Reserve Fund Transfers					
FinCom Approval						
Date	Account	Account Number	Amount			
11/21/2024	Police Capital Outlay	01-210-580-000-00-580000	\$34,000.00			
	Approved					\$34,000.00
	Reserve Fund Balance					\$141,000.00

NOTES

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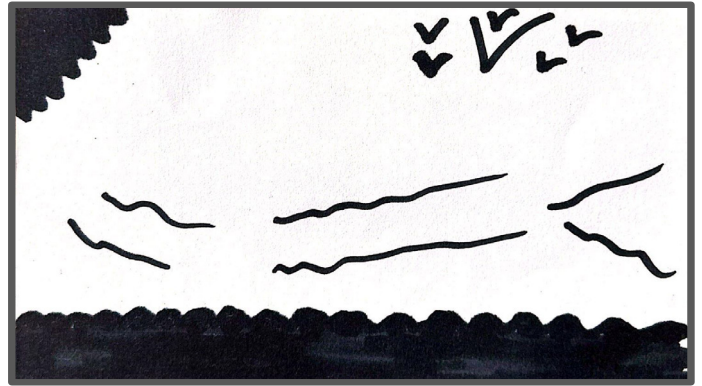
At **Baileys Hill** it is a peaceful area to take walks and relax. It's also an area to watch the ocean and climb on the rocks.

-Kristian Drolette



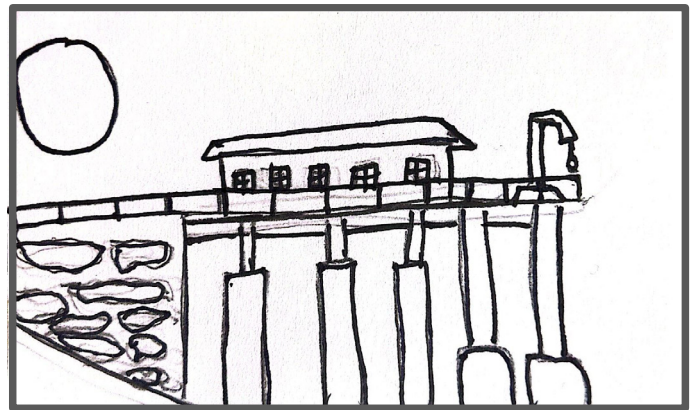
As the sun shines on your body and waves splash on you, the birds zoom across the beach. Finally, hanging out with your friends at **Short Beach**!

-Peter Dimitrakopoulos



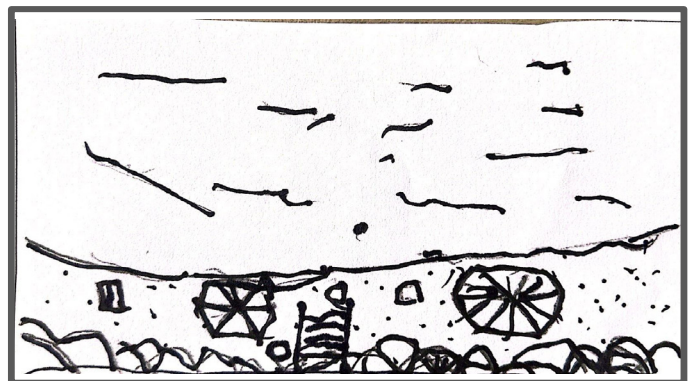
The Wharf in Nahant is a town favorite. The bright blue skies and the amazing spots to jump off into the the salty blue waters make The Wharf unique.

-Freddy Fiore



Tudor beach is one of Nahants beaches. In the summer, many people visit short beach. In the late fall and winter, people sometimes walk their dogs on Tudor beach.

-Emmett Lamothe



**Nahant Town Hall
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