

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



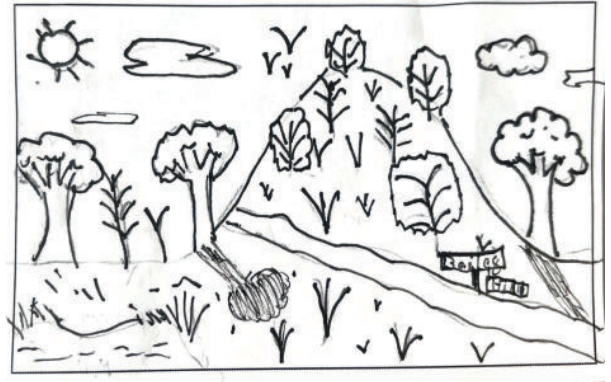
**Town of Nahant, Massachusetts**

**Annual Town Meeting**

**Saturday, May 16<sup>th</sup>, 2026 12:30pm**

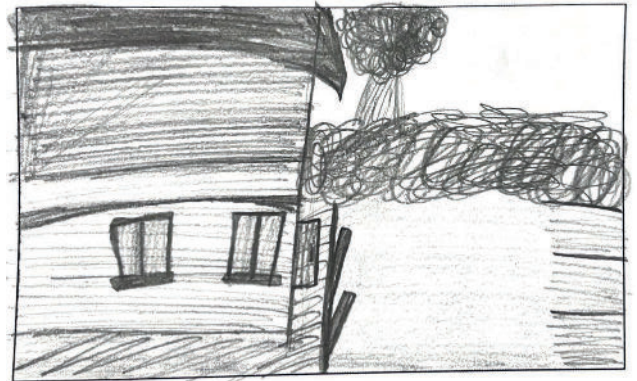
Chirp! Chirp! The birds fly around and land on trees. The sky shines bright, as wide as it can be. On **Bailey's Hill**, sweet memories are made, as I walk home beneath the cooling shade.

- Madison Doucette



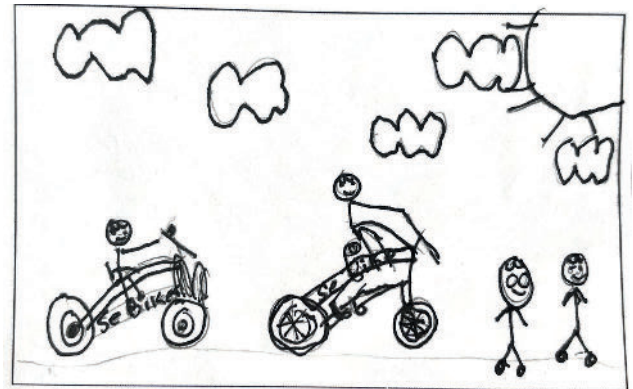
Step, step, as we walk and talk, swish, swish, as we mix up the slush at **Seaside Variety**! The candy store is where we will be, right near the beach.

- Lucy Bell



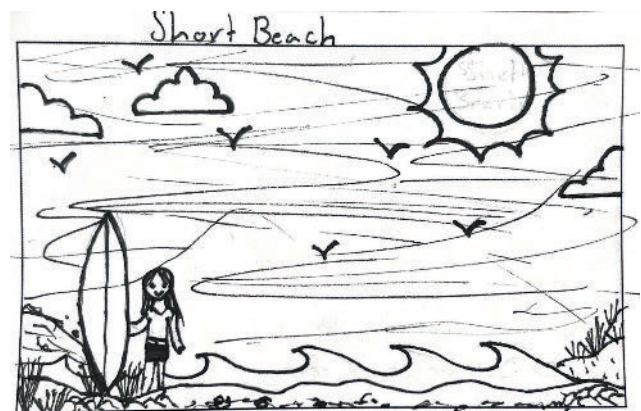
Whoosh, woosh! Hanging out and riding bikes on a hot summer day, cruising over to **40 Steps**. Vroom, vroom, the cars pass by.

- Jake O'Connor



Crash! Woosh! Splash! As my surfboard hits the waves and my hair soaks in the water, a gust of wind hits against my body. With the warm summer sand on my feet, I walk out of the ocean. Oh, how I love **Short Beach**!

- Sunny Sweazy



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There are 26 Articles for this Annual Town Meeting. For each Article, we present the text of the Article as adopted by the Selectboard, followed by the Advisory and Finance Committee's Recommendations and conclude with any Supporting Statements provided.

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 Select Board votes on the final Warrant, no further changes can be made to the Warrant, including: grammar, formatting, or otherwise.

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April 17, 2026

To the citizens of Nahant,

We typically begin this cover letter with a cheery anecdote about Nahant. However, this year we begin by discussing the proposed Proposition 2 ½ override. Many nearby towns are considering overrides to avoid cuts in services, layoffs of valuable town personnel, and even the closing of town buildings. Less than half of either proposed Nahant override is to avoid service-level or operating budget consequences in future years. The remainder of each proposed override is to proactively address recent challenges with education and public safety.

The Advisory and Finance committee recommends that Town Meeting consider all three budgets because we believe it is Nahant voters who must decide the cost, level and mix of services they want to receive. Voters decide – the Advisory and Finance Committee vets each Article to assure what is put to the voters is reasonable, feasible, fiscally responsible and fairly presented. Each of the three budgets meets those criteria. We look forward to a lively discussion on the floor of Town Meeting.



*“Elections belong to the people. It's their decision. If they decide to turn their back on the fire and burn their behinds, then they will just have to sit on their blisters.”*  
— **Abraham Lincoln**

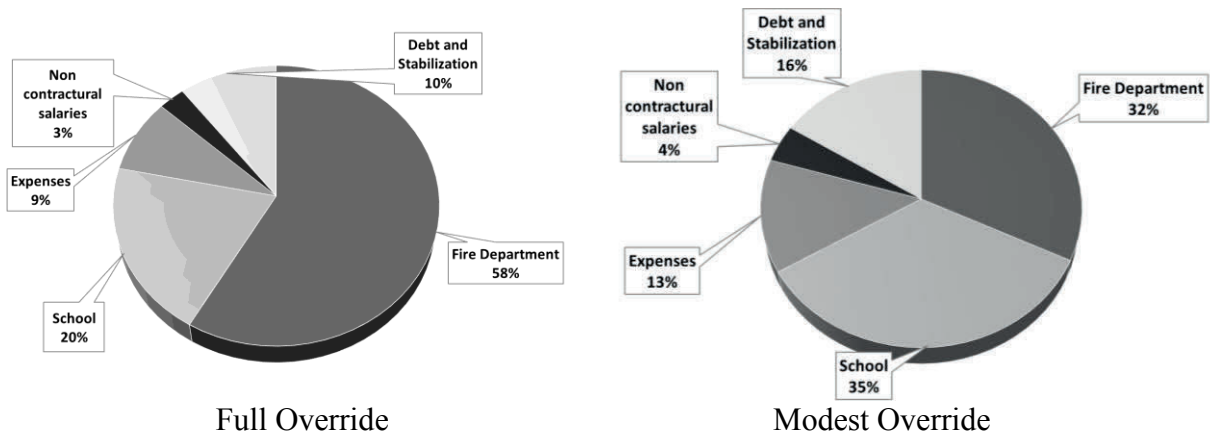
### The three budgets

This year the Town Meeting will consider three budgets, ultimately approving just one. Each budget offers different levels of service and each carries a different cost. There is a level services budget with no override, and there are also two override options. The two override budgets are identical except for Fire/Rescue/Ambulance (fire fighter) funding. The full override contains a more comprehensive funding of Fire/Rescue/Ambulance but is more expensive. The modest override is less expensive and balances funding across departments in a more equal manner. Here is a summary of the three budgets:

| Level Services                          | Modest Override                                            | Full Override                                                |
|-----------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
| \$0 override                            | \$650,000 override<br>\$391 for median single-family house | \$1,000,000 override<br>\$604 for median single-family house |
| Maintain level services from last year: | Level services budget plus:                                | Level services budget plus:                                  |



| Level Services                                                                                                                                                                                                                                                            | Modest Override                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Full Override                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Funds contractual increases</li> <li>Funds other items only within 2½% limit</li> <li>Does not add to the stabilization fund or pay down debt to reduce future interest payments</li> <li>May require a future override</li> </ul> | <ul style="list-style-type: none"> <li>Increase operating expenses, including non-contractual wages, to address inflation pressure</li> <li>Significantly increase fire fighter budget to address call or part-time fire fighter availability - no new full-time fire fighters</li> <li>Add school tutor/academic support specialist, curricula, and professional development to address MCAS scores and overall learning</li> <li>Increase stabilization fund commitment and pay down debt to reduce future interest payments</li> </ul> | <ul style="list-style-type: none"> <li>Increase operating expenses, including non-contractual wages, to address inflation pressure</li> <li>Add 4 new full-time fire fighters and modestly increase call or part-time fire fighter budget to address call fire fighter availability</li> <li>Add school tutor/academic support specialist, curricula, and professional development to address MCAS scores and overall learning</li> <li>Increase stabilization fund commitment and pay down debt to reduce future interest payments</li> </ul> |

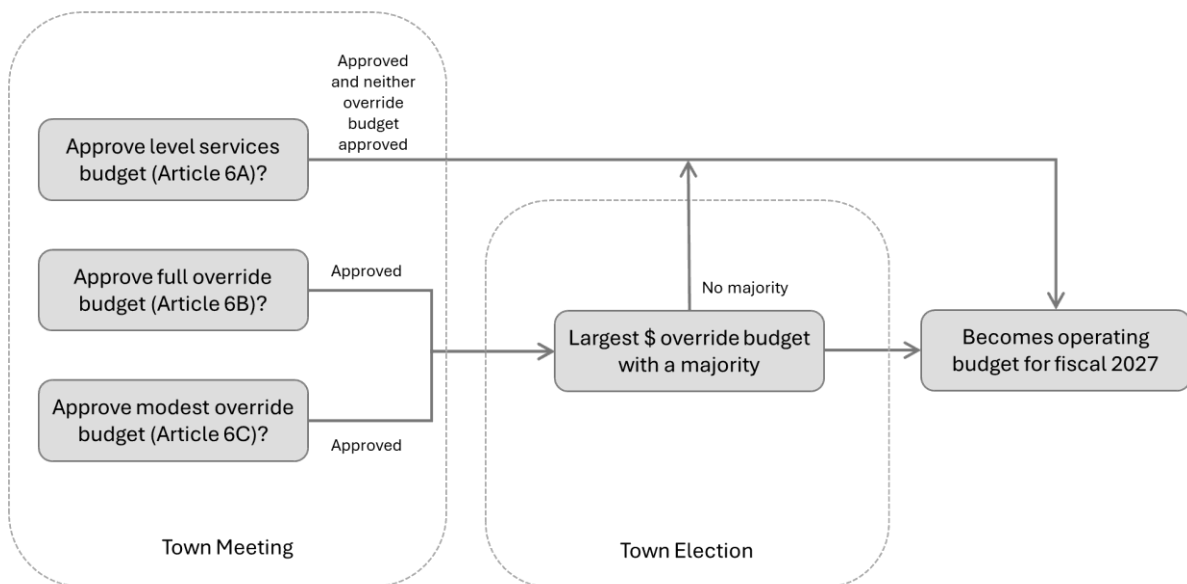


### The budget approval process

By State Law, Town Meeting must pass at least one balanced budget. We strongly recommend approving the level services budget as a baseline to comply with State law. Approving one or more of the override budgets addresses the issues described previously. Approving one of the overrides is a two-step process:

1. First, the Town Meeting may approve either, both or neither of the override budgets. If this Town Meeting does not approve either override then level services budget becomes the operating budget for fiscal year 2027.
2. Second, if Town Meeting approves one or more of the override(s), a future ballot election will be held to determine which will be funded. State law requires that the larger dollar amount override budget receiving a majority of the ballot vote will become the operating budget for fiscal year 2027. The override election will be held in June.

Here is a diagram of the budget approval process:



## Fire/Rescue/Ambulance (Fire Department)

The Fire Chief described a significant issue with attracting and retaining call fire fighters due to demographic changes (fewer people in Town during working hours), additional training requirements, and cultural shifts (less desire to serve as call firefighters). The Fire Department has historically relied heavily on call or part-time firefighters and/or mutual aid to achieve the required, effective and safe response levels.

The modest override proposes a significant increase in the call or part-time fire fighter budget, to be used at the Chief's discretion to recruit, train and retain call fire fighters. The Fire Chief does not advocate the modest override (see Chief's letter in Appendix 1).

The full override funds the Chief's proposal for a major change in Fire Department staffing by adding 4 full-time firefighters to the existing staff of 9. The additional personnel will provide one additional full-time fire fighter on duty, 24/7. This is a more comprehensive, although significantly more expensive, solution.

## School

The School Superintendent emphasized the importance of continued investment in targeted support for students struggling in Math and English, including a full-time tutor/academic support specialist and expanded curricular/professional development for teachers. These strategic investments will strengthen the quality of education at Johnson School, help improve MCAS scores and better prepare all students for success in secondary education. Maintaining a strong focus on academic excellence also has a direct financial benefit for the town (improve home values and reduce charter school assessments). Both override budgets fund these advancements. (See School Superintendent's letter in Appendix 2).

## Affordable Housing Trust

This Town Meeting will also consider forming an Affordable Housing Trust (Article 17). The Affordable Housing Trust is a State-approved initiative that a Town may opt into through the approval of Town Meeting. The proposed Affordable Housing Trust would be a Town body with the flexibility and powers to develop and manage affordable housing independent of Town Meeting approval, thus being able to act quickly to take opportunities as they arise. The Trust would have wide discretion regarding what affordable housing projects it may pursue.

The Finance Committee is divided regarding the Affordable Housing Trust. Some members advocate for creating the flexibility and quick action the Trust provides. Others are concerned about the broad powers that the proposed By-Law grants to the Trust and its appointed members, such as borrowing (with Select Board approval), buying property, selling property, owning and leasing property, guaranteeing loans, employing staff, etc. at the Trust's discretion and potentially without community input. All of these powers are currently reserved to Town Meeting; not even the Select Board or the Community Preservation Committee have such powers.

A possible compromise solution is to form the Trust with limited powers and limited assets. The Trustees would then develop a mission statement, goals and objectives, and a 5-year plan. At a future Town Meeting, the townspeople could review, approve and grant powers appropriate for the mission of the Trust.

In closing, we must thank all of the groups and individuals who make Nahant function – town employees, volunteers, participants at Town Meeting and Nahant citizens. All of these make Nahant the extraordinary place it is.

*“Unless someone like you cares a whole awful lot, nothing is going to get better. It's not.”*

— *The Lorax (Dr Seuss)*

The Advisory and Finance Committee

Barbara Beatty

Tim Bell

Melanie Drayton

Alex Kent

Dan McMackin

Josie Reis

Dana Sheehan

Bob Vanderslice

Deborah Warren



**Town Of Nahant**  
**Annual Town Meeting Warrant**  
**May 16, 2026**

**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 16th day of May, 2026, for to act on the Articles in this warrant at 12:30 p.m. that same day.

**ARTICLE 1. (FY2026 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**

This Article will be indefinitely postponed on the floor of Town Meeting because there are no fiscal year 2026 transfers.

**ARTICLE 2. (Additional Compensation for Town Clerk).** To see if the Town will vote to accept the provisions of M.G.L. Chapter 41, Section 19K which thereby provide additional compensation for up to a maximum of \$1,000 to a Town Clerk who completes the necessary training and received certification as a Massachusetts Municipal Clerk, and to raise and appropriate, and/or transfer such sums of money as may be necessary to supplement the budgets, and/or take any action relative thereto.

**RECOMMENDED**

This Article authorizes compensation to the Town Clerk for completing training and earning certification as a Massachusetts Municipal Clerk. Accepting the provisions of the relevant State Law is required to pay the clerk.

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

**RECOMMENDED**

As this book goes to print there is only one prior year bill for retroactive payment of the Town Clerk stipend (from Article 2) totaling \$1,000.00.

**ARTICLE 4. (Salary & Classification Plan)** To see if the Town will vote to amend the Nahant Town By-Laws, Article XIII, Section 5, Subsection B, entitled "Chart of Classification and Salaries" for the fiscal year beginning July 1, 2026, or take any other action relative thereto.

**RECOMMENDED**

This recommendation discusses the salaries and wages of all non-elected employees even though this Town Meeting cannot change the terms of the union contracts or the other agreements. The

Advisory and Finance Committee believes this comparative presentation is important to help assure salary equity among positions subject to different approval and funding mechanisms.

The Town must take two steps before actually paying employees:

1. Set the rate of pay. This simply establishes how much the Town may pay an employee, but does not authorize an expenditure of funds to actually pay the employee.
2. Fund the line items containing the wages. Most salaries and wages are now included in the various bottom line department budgets in Article 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 4                                                                    |
| 2. Collective bargaining agreements with the fire fighters', police, DPW and teachers' unions. | Collective bargaining agreements ratified by the Select Board or School Committee |
| 3. Individual contracts with various Town government agencies.                                 | Direct agreement between employee and Town agency                                 |
| 4. Elected officials.                                                                          | Article 5                                                                         |

**Positions subject to the Classification and Salary Plan Fiscal Year 2027:**

| POSITION                         | STARTING SALARY RANGE  | MAXIMUM SALARY (\$) |
|----------------------------------|------------------------|---------------------|
|                                  | MINIMUM – MAXIMUM (\$) |                     |
| Town Administrator               | 131,643-146,247        | 190,164             |
| Finance Director/Town Accountant | 102,751-120,823        | 157,071             |
| Treasurer / Collector            | 88,500-100,178         | 122,765             |
| Police Chief                     | 141,517-176,925        | 207,150             |
| Fire Chief                       | 124,292-146,247        | 185,525             |
| DPW Superintendent               | 119,669-132,906        | 168,615             |
| Town Assessor                    | 82,477-99,809          | 119,771             |
| Clerk/Dispatcher                 | 48,200-59,655          | 67,906              |
| Administrative Assistant         | 50,640-56,314          | 67,906              |

|                                       |               |        |
|---------------------------------------|---------------|--------|
| Head Librarian                        | 74,282-82,476 | 98,968 |
| Reference and Adult Service Librarian | 46,017-50,000 | 58,835 |
| Children's Librarian                  | 45,000-56,314 | 64,719 |
| Assistant to Inspectors               | 48,200-56,314 | 64,719 |

| <b>Position</b>                               | <b>Salary Range (\$)</b> |
|-----------------------------------------------|--------------------------|
| Chief Procurement Officer                     | 5,000 - 12,000           |
| Animal Control Officer                        | 8,722 – 11,410           |
| Assistant Animal Control Officer              | 3,152 – 6,934            |
| Council on Aging Coordinator                  | 28,546 – 60,470          |
| Health Inspector                              | 8,405 – 15,862           |
| Assistant Health Inspector                    | 500 – 765                |
| Public Health Doctor                          | 500 – 765                |
| ADA Coordinator                               | 500 – 765                |
| Building Commissioner                         | 18,000 – 24,000          |
| Local Inspector of Plumbing and Gas           | 3,675 – 6,432            |
| Local Inspector of Wiring                     | 3,675 – 6,432            |
| Local Inspector of Buildings                  | 10,000 – 12,000          |
| Assistant Local Inspector of Buildings        | 4,615 – 6,426            |
| Assistant Local Inspector of Plumbing and Gas | 1,882 – 2,782            |
| Assistant Local Inspector of Wiring           | 1,882 – 2,782            |
| Harbormaster                                  | 1,153 – 3,306            |
| Wharfinger                                    | 1,153 – 3,306            |
| Assistant Harbormaster                        | 420 – 2,204              |
| Assistant Wharfinger                          | 420 – 2,204              |
| Board of Registrars, Clerk                    | 1,500                    |
| Board of Registrars, Chairperson              | 200 – 320                |
| Board of Registrars, Member                   | 150 – 220                |
| Veteran's Agent                               | 5,254 - 9,984            |
| Clerical Assistant/Assessors' Office          | 15,760 – 44,818          |
| Recreation Director                           | 5,253 – 15,760           |

| <b>Position</b>                       | <b>Daily Rate (\$)</b>   |
|---------------------------------------|--------------------------|
| School Traffic Guide                  | 30.00 - 35.00            |
|                                       | <b>Hourly Range (\$)</b> |
| Assistant Librarian                   | 15.00 – 18.00            |
| Clerical, Part Time                   | 15.00 – 21.00            |
| Keeper of the Lockup                  | 15.00 – 30.63            |
| Police Matron                         | 15.00 – 30.63            |
| Public Works Labor, Part Time         | 15.00 – 18.00            |
| Public Works Labor, Part Time Skilled | 15.00 – 20.50            |
| Election Worker                       | 15.00 – 18.00            |
| Library Page                          | 15.00 – 18.00            |
| Sailing Supervisor                    | 15.00 - 36.00            |

|                               |               |
|-------------------------------|---------------|
| Sailing Instructor            | 15.00 – 21.00 |
| Playground Supervisor         | 15.00 – 18.00 |
| Playground Instructor         | 15.00 – 18.00 |
| Public Health Nurse           | 50.00 – 60.00 |
| Assistant Public Health Nurse | 40.00 – 50.00 |
| Conservation Commission Agent | 30.75 – 65.00 |
| Reserve Officers              | 20.00 – 30.63 |
| Call Firefighters             | 16.50 – 25.05 |

### **Wage rates established by collective bargaining**

The Town has contracts with the police, fire and public works unions that cover through FY2027. Note that the police, fire and public works collective bargaining contracts will be renegotiated during FY2027. The School Committee negotiated collective bargaining agreements with the teacher's union and the educational support professionals that covers FY2026 through FY2028. The wage rates set in these contracts are not individually subject to change by the Town Meeting.

Below are the FY27 salary schedules for all non-school unions.

| <b>Position</b>                                          | <b>Step 1</b> | <b>Step 2</b> | <b>Step 3</b> | <b>Step 4</b> |
|----------------------------------------------------------|---------------|---------------|---------------|---------------|
| <b>Department of Public Works and Clerical Employees</b> |               |               |               |               |
| Laborer                                                  | 48,250.61     | 50,196.89     | 52,188.51     | 54,134.82     |
| Skilled Laborer                                          | 54,361.12     | 56,307.43     | 58,344.26     | 60,381.13     |
| Mechanic I                                               | 57,845.37     | 59,772.40     | 61,856.85     | 64,884.36     |
| Foreman                                                  | 60,924.30     | 62,870.59     | 65,043.23     | 67,080.11     |
| General Foreman                                          | 76,355.94     | 78,803.26     | 81,247.49     | 83,728.14     |
| Mechanic II                                              | 71,331.19     | 72,743.69     | 74,926.02     | 77,173.79     |
| Asst. Treasurer / Asst. Accountant                       | 60,978.16     | 62,197.61     | 63,441.57     | 64,710.41     |
| Administrative Assistant                                 | 49,822.52     | 50,819.33     | 51,835.71     | 52,872.43     |

|                          |           |           |           |           |
|--------------------------|-----------|-----------|-----------|-----------|
| <b>Police Department</b> |           |           |           |           |
| Patrolman                | 63,707.31 | 65,903.95 | 68,100.58 | 70,292.71 |
| Sergeant / EMT           |           |           |           | 78,375.75 |
| Lieutenant / EMT         |           |           |           | 87,387.74 |

|                        |           |           |           |           |
|------------------------|-----------|-----------|-----------|-----------|
| <b>Fire Department</b> |           |           |           |           |
| Fire Fighter           | 58,959.37 | 60,992.35 | 63,025.24 | 65,053.70 |
| Fire Fighter / EMT-B   | 63,121.92 | 65,298.42 | 67,474.87 | 69,646.92 |
| Sr. Private FF/EMT-B   |           |           |           | 77,494.64 |
| Lieutenant/EMT-B       |           |           |           | 78,352.74 |
| Captain / EMT-B        |           |           |           | 87,058.59 |

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 2025 was:

| <b>Position</b>       | <b>Range</b>            |
|-----------------------|-------------------------|
| Police Officer        | \$83,171.96-270,485.96  |
| Firefighter           | \$103,659.96-175,493.40 |
| Public Works Employee | \$78,297.77-122,738.37  |

The teachers' salary schedule for FY27 is as follows:

|           | <b>B</b> | <b>B + 15</b> | <b>M</b> | <b>M + 15</b> | <b>M + 30</b><br><b>CAGS</b> | <b>M + 45</b><br><b>CAGS</b> | <b>M + 60</b><br><b>CAGS</b> |
|-----------|----------|---------------|----------|---------------|------------------------------|------------------------------|------------------------------|
| <b>1</b>  | 57,742   | 59,302        | 62,215   | 63,699        | 68,600                       | 72,016                       | 75,495                       |
| <b>2</b>  | 61,214   | 62,788        | 65,566   | 68,052        | 72,079                       | 76,074                       | 79,115                       |
| <b>3</b>  | 64,699   | 66,268        | 69,120   | 71,540        | 75,563                       | 79,516                       | 82,661                       |
| <b>4</b>  | 68,173   | 69,751        | 72,605   | 75,023        | 79,041                       | 83,032                       | 86,354                       |
| <b>5</b>  | 71,329   | 73,231        | 76,085   | 78,506        | 82,514                       | 86,507                       | 89,967                       |
| <b>6</b>  | 75,144   | 76,708        | 79,567   | 81,977        | 86,005                       | 89,997                       | 93,594                       |
| <b>7</b>  | 78,626   | 80,192        | 83,050   | 85,466        | 89,482                       | 93,474                       | 97,211                       |
| <b>8</b>  | 82,100   | 83,675        | 86,526   | 88,947        | 92,964                       | 96,957                       | 100,836                      |
| <b>9</b>  | 85,591   | 87,149        | 90,005   | 92,413        | 96,371                       | 100,431                      | 104,449                      |
| <b>10</b> | 89,104   | 90,633        | 93,488   | 95,907        | 99,930                       | 103,923                      | 108,080                      |

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 2025 was \$60,173.25 - \$88,383.53.

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 FY27 is as follows:

**Educational Support Professionals**  
Education Support Professionals

**Hourly Range (\$)**  
\$22.01– \$27.64

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, 2026. The School Committee will negotiate the salary with the Superintendent after Town Meeting and approval of the FY27 budget. The current agreement is as follows:

| <b>Position</b>                           | <b>FY26 Annual Salary</b> |
|-------------------------------------------|---------------------------|
| School Superintendent (100 days per year) | \$80,312.50               |

The Superintendent negotiates contracts for other employees. These agreements expire June 30, 2026 and are as follows for FY26. The Superintendent will negotiate these salaries after Town Meeting and approval of the FY27 budget.

| <b>Position</b>                                   | <b>FY26 Annual Salary</b> |
|---------------------------------------------------|---------------------------|
| Johnson School Principal (220 days per year)      | \$149,758.00              |
| Administrative Assistant for Business and Finance | \$62,958.00               |
| Administrative Secretary                          | \$50,159.00               |
| Food Service Coordinator                          | \$24.26 per hour          |
| Custodian 1                                       | \$24.88 per hour          |
| Custodian 2                                       | \$24.78 per hour          |

**Health Insurance**

The Town pays a portion of health insurance for most full-time employees. For fiscal year 2027, the Town's health insurance premiums for its regular plans are increasing by 9.93%. Based on this, the Town's share of annual health insurance premiums for these plans will be \$11,673 for individual coverage and \$31,282.20 for family coverage.

The Town is also offering two new deductible plans, which employees may opt into during open enrollment. The Town's share of one of these options is \$11,153.52 for individual coverage and \$29,890.08 for family coverage. The Town's share of the other deductible plan option is \$9,509.64 for individual coverage and \$25,484.52 for family coverage.

The Town has only limited control over health insurance expense because the type of coverage is dictated by the employment or union contracts and the insurance carriers set the rates. The Town is required to pay a minimum of 50% by state law.



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

**RECOMMENDED**

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

| <b>Position</b>     | <b>FY27 Annual Salary</b> |
|---------------------|---------------------------|
| Select Board member | \$1.00                    |
| Constable           | \$50.00                   |
| Assessor            | \$1.00                    |
| Town Clerk          | \$71,001.00*              |

\*and contingent on a Proposition 2 ½ override, the Town Clerk's FY27 salary is \$72,297

**ARTICLE 6A. (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, 2026, and further, to raise and appropriate the additional sum of or take any other action relative thereto.

**RECOMMENDED**

Articles 6A through 6C are three budgets discussed in the Advisory and Finance Committee's cover letter, as follows:

- Article 6A – level services budget with at least 2.5% increase over prior year and no override
- Article 6B – level services budget plus the 'full override' of \$1 million
- Article 6C – level services budget plus the 'modest override' of \$650,000

The Advisory and Finance Committee has recommended all three budgets believing the decision among the budgets rests in the hands of the voters. Each budget has its advantages and disadvantages which we have done our best to describe for the voters to make an informed decision.

Procedurally, Town meeting may approve any or all of the three budget options. By State Law, Town Meeting must approve at least one balanced budget. We strongly recommend approving the level services budget (this Article, 6A) as a baseline to comply with State law. If this Town Meeting does not approve either of the override budgets (Articles 6B and 6C) then the level services budget (this Article) would become the operating budget for fiscal year 2027.

If Town Meeting approves either or both of the two override budgets (Articles 6B and/or 6C) then one must be ratified by a Town ballot election to be held in June. State law requires that the larger dollar amount override budget receiving a majority of the ballot vote will become the operating budget for fiscal year 2027.

Key points of the level services budget are:

- Maintains the same service levels as last year

- Funds contractual increases
- Funds other items only within 2.5% limit
- Does not fund stabilization or pay off debt to reduce finance charges
- May require a future override

**ARTICLE 6B. (Omnibus - \$1 Million Override)** 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 additional sums of money as may be necessary to defray Town charges for the fiscal year beginning July 1, 2026; provided, however, that the vote appropriating the additional sum shall be expressly contingent upon approval by the voters of the Town of a Proposition 2 ½ override allowing such sums to be raised outside the limits of Proposition 2 ½; or take any other action relative thereto.

### **RECOMMENDED**

This is the full override budget described in the Advisory and Finance Committee's cover letter. Key points of the full override budget are that it contains everything in the level services budget plus:

- Increase operating expenses, including non-contractual wages, to address inflation pressure
- Add 4 new full-time fire fighters and modestly increase call or part-time fire fighter budget to address call fire fighter availability
- Add school tutor/academic support specialist, curricula, and professional development to address MCAS scores and overall learning
- Increase stabilization fund commitment and pay down debt to reduce future interest payments

Procedurally, if Town Meeting approves either or both of the two override budgets then one must be ratified by a Town ballot election to be held in June. State law requires that the larger dollar amount override budget receiving a majority of the ballot vote will become the operating budget for fiscal year 2027.

### ***Supporting statement from Alison Nieto, Town Administrator***

*As stated in last year's Advisory and Finance Committee report, the Town is facing serious operational budget needs in order to retain talented employees, add additional employees to improve public safety and education services, and provide core operations. The Town's revenue growth limited by Proposition 2 ½ is not sufficient to support the Town's operating costs for FY2027. Therefore, the Town is proposing an operating override in order to address critical needs presented by the Department Heads during the budget process.*

*The \$1 million override includes funding for the following: four new full-time firefighters and related health insurance costs, one full-time English Language Arts and Math Interventionist at the school and related health insurance costs, an increase in salaries for five full-time employees to bring their compensation up to market rates, an increase in part-time employee salaries by \$0.50/hour, an increase in utility budgets across all departments, additional funding to pay down outstanding debt, small increases in purchased services and equipment maintenance costs across all departments, and an appropriation to the Town's stabilization fund.*

*FY2027 is the opportune time to consider an operating override as the final payment for the \$5.7 million, 20-year debt override for the Johnson School renovation was made in September 2025. With this debt coming off of the tax rate, the impact of approving a \$1 million operating override is less burdensome. The Town recognizes that asking residents to approve an operating override is difficult and takes important consideration. I hope that you will consider passing the \$1 million override at Town Meeting and at a Special Election in June so that critical funding is added to the Town's budget to provide a high level of quality public services to residents.*

**ARTICLE 6C. (Omnibus - \$650,000 Override Alternative)** 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 additional sums of money as may be necessary to defray Town charges for the fiscal year beginning July 1, 2026; provided, however, that the vote appropriating the additional sum shall be expressly contingent upon approval by the voters of the Town of a Proposition 2 ½ override allowing such sums to be raised outside the limits of Proposition 2 ½; or take any other action relative thereto.

#### **RECOMMENDED**

This is the modest override budget described in the Advisory and Finance Committee's cover letter. Key points of the modest full override budget are that it contains everything in the level services budget plus:

- Increase operating expenses, including non-contractual wages, to address inflation pressure
- Significantly increase fire fighter budget to address call or part-time fire fighter availability - no new full-time fire fighters
- Add school tutor/academic support specialist, curricula, and professional development to address MCAS scores and overall learning
- Increase stabilization fund commitment and pay down debt to reduce future interest payments

Procedurally, if Town Meeting approves either or both of the two override budgets then one must be ratified by a Town ballot election to be held in June. State law requires that the larger dollar amount override budget receiving a majority of the ballot vote will become the operating budget for fiscal year 2027.

**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, 2026, 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                           | \$475,507          |
| Expenses                           | 1,322,287          |
| Capital Outlay                     | 80,000             |
| Debt Service                       | 1,465,877          |
| Emergency Reserve (uncollectible)  | <u>40,350</u>      |
| Subtotal Appropriation in W/S Fund | <u>\$3,384,021</u> |

And the funding sources of the Water & Sewer Enterprise fund will be:

|                                                      |                    |
|------------------------------------------------------|--------------------|
| Department receipts                                  | \$2,178,676        |
| Appropriated from retained earnings                  | 50,000             |
| Raised through property taxes, net of indirect costs | <u>1,155,345</u>   |
| Subtotal funding sources                             | <u>\$3,384,021</u> |

**ARTICLE 8. (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, 2026, 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                   | \$70,080         |
| Expenses                   | <u>624,190</u>   |
| Total Rubbish expenditures | <u>\$694,270</u> |

And the funding sources of the Rubbish Enterprise fund will be:

|                                                      |                  |
|------------------------------------------------------|------------------|
| Department receipts                                  | \$694,270        |
| Appropriated from retained earnings                  | 0                |
| Raised through property taxes, net of indirect costs | <u>0</u>         |
| Subtotal funding sources                             | <u>\$694,270</u> |

**ARTICLE 9. (Compost Area)** To see if the Town will vote to raise and appropriate and/or appropriate from available funds in the treasury, or transfer from available funds, including retained earnings of the Rubbish Enterprise, the sum of \$50,000 for the costs associated with the maintenance of the compost area, or take any other action relative thereto.

## **RECOMMENDED**

The Advisory and Finance Committee recommends a transfer from the retained earnings of the Rubbish Enterprise Fund \$50,000 for maintaining the Town Compost area transfer station on Spring Road. These funds will come from the Rubbish and Recycling enterprise fund, or simply your fees paid to Nahant for curbside pickup.

**ARTICLE 10. (Revolving Funds)** To see if the Town will vote to fix the maximum amount that may be spent during FY 2027 beginning July 1, 2026 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 Select Board and the Advisory and Finance Committee. The expenditure limits for each revolving fund in FY2027 will be:

| <b>Revolving Fund</b>   | <b>FY2027 Spending Limit</b> |
|-------------------------|------------------------------|
| Council on aging        | \$20,000                     |
| Cemetery                | 20,000                       |
| Board of Appeals        | 10,000                       |
| Conservation Commission | 20,000                       |

**ARTICLE 11. (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 from free cash 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 contributions to the OPEB trust fund in the amount of \$25,000 in FY2027. The current balance of the OPEB fund before the FY2027 appropriation is \$178,905. The Advisory and Finance Committee recommends investing OPEB funds in the Pension Reserves Investment Trust for a potentially better return than a bank account.

**ARTICLE 12. (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.

**ARTICLE 13. (White Way Neighborhood Drainage)** 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 \$300,000, or any other sum of money, to fund drainage improvements in the White Way neighborhood, including but not limited to, improvements to existing infrastructure of drainage ditches, stormwater pipes and outfalls, as well as development of infrastructure to improve drainage, or take any other action relative thereto.

## **RECOMMENDED**

The Advisory and Finance Committee supports this project. Please refer to the supporting statement from the Superintendent of Public Works (below).

### ***Supporting statement from Zach Taylor, Superintendent of the Nahant Department of Public Works Department***

*The DPW is submitting this request for funding to continue drainage improvements in areas that are vulnerable to flooding. Previous year's funding went to:*

- Improvements to drainage in the "Lowlands" neighborhood, including Castle Road, Flash Road, Nahant Road and Ward Road.*
- Improvements to drainage on Willow Road, including restoring flow to a major drainage outfall.*

*These areas have seen drastic improvements to surface drainage during both rain events and recent smaller ocean flooding events.*

*The Town should continue to fund Town-wide drainage improvements to help mitigate the increasing severity of storm events. The next part of the drainage project would include the area of White Way/Pond Street. These improvements would drastically reduce street ponding and heavy surface flows in this historically flood prone area. Improving drainage in these neighborhoods will also result in a positive impact on residential lot drainage.*

**ARTICLE 14. (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 15. (Public Safety Designer Services)** 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 money to fund designer services for the construction of a public safety building, reconstruction of the police station and the fire station, of construction of a new police station and a new fire station, including the payment of all costs incidental or related, or take any other action relative thereto.

**NOT RECOMMENDED**

This article is premature and is expected to be indefinitely postponed.

***Statement from Alison Nieto, Town Administrator***

*In October 2024, the Selectboard created a Public Safety Designer Selection Committee to develop a request for qualifications (RFQ) to select a designer to complete a feasibility study for the replacement of the Nahant Fire and Police Stations. Following acceptance of the feasibility study, the Committee may be retained to select a designer for schematic or final design based upon the recommendations of the feasibility study.*

*The Committee issued the RFQ in August 2025 and selected Context Architecture to conduct the feasibility study. Work on the study began in October 2025 and Context presented its findings to the Select Board at the beginning April 2026. In order for the Town to review the outcome of the feasibility study and decide on next steps, this article is being postponed until a future Town Meeting.*

**ARTICLE 16. (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 17. (Affordable Housing Trust)** To see if the Town will vote to accept the provisions of M.G.L., Chapter 44, Section 55C, and to establish a trust to be known as the Nahant Affordable Housing Trust Fund, whose purpose shall be to provide for the creation and preservation of affordable housing in the Town of Nahant for the benefit of low and moderate income households, and in implementation thereof will vote to amend the Town's Nahant General By-Laws by adding a new article the following as - Article XXIV (Nahant Affordable Housing Trust Fund) - a copy of which is available for inspection in the town clerk's office, or to take any other action relative thereto.

**NO RECOMMENDATION**

The Affordable Housing Trust is a State-approved initiative that a Town may opt into with the approval of Town Meeting.



The Advisory and Finance Committee divided equally on this Article, so we present a summary of the points in support and in opposition.

**In Support:** The proposed Affordable Housing Trust would be a Town body with the flexibility and powers to develop and manage affordable housing independent of Town Meeting approval, thus being able to act quickly to take opportunities as they arise. The Trust would have wide discretion regarding what affordable housing projects it may pursue.

The structure of the Trust by design represents multiple constituencies and viewpoints of the Town, including representatives of the Select Board, Community Preservation Committee, Planning Board, Finance and Advisory Committee, and Town Administrator. Trustees are appointed and removed by the Select Board, except the Town Administrator who is required by the By-Law itself.

The Advisory and Finance Committee recommend that if Town Meeting approves the Affordable Housing Trust, as a precaution Town Meeting should also consider limiting the maximum total assets of the trust to a small amount, such as \$10,000, for now. A future Town Meeting can remove or adjust that limit when presented with a clear plan for the Trust. Until then, the main assets of the Trust will be the creativity and efforts of the Trustees.

**In Opposition:** The members who recommend rejection of the Trust, as written, cite the following:

- There are already sufficient methods to improve and augment affordable housing in Nahant, including laws such as 40B, 3A and the ADU By-Law. All will create greater population density.
- The proposed trust By-Law is mute on to whom and how affordable housing benefits will be allocated. By State Law, affordable housing created by the Trust cannot be restricted to Nahant residents and such affordable housing must comply with Federal and State equal opportunity laws.
- The proposed Trust By-Law stipulates that trustees will be appointed, not elected. The trustees would have borrowing and spending power outside FinCom or Town Meeting oversight. All of these powers are currently reserved to Town Meeting; not even the Select Board or the Community Preservation Committee have such powers.
- Creation of the Trust is not required by any law.

***Supporting statement from Alison Nieto, Town Administrator***

*About two years ago, the Town worked with the Metropolitan Area Planning Council (MAPC) to develop a draft Housing Production Plan. In developing this plan, MAPC conducted research on the Town's current housing and resident demographics. The research showed that 45% of renters and 36% of homeowners are "cost burdened," which means that they pay over 30% of their gross income on housing costs. Furthermore, the population of Nahant is aging (40% increase in the 65-69 age group between 2015 and 2020, along with a 74% increase in residents aged 70-79) and are looking for downsizing options or home modifications. The Town has also seen a 57% decrease in younger residents (age 22-29), which may indicate that Nahant should provide greater housing choices to maintain these residents.*

*To address these needs, the Town is proposing the creation of an Affordable Housing Trust. The Town is proposing that the Trust is made up of the following members: one (1) member of the Selectboard, or its designee; one (1) member of the Community Preservation Committee or its designee; one (1) member of the Planning Board or its designee; one (1) member who is a designee of the Advisory and Finance Committee but not a member; and the Town of Nahant's Town Administrator. The motion for the article will contain language that once established, the Affordable Housing Trust shall implement the beginning steps of a Municipal Affordable Housing Trust as set forth by the Massachusetts Housing Partnership's Operations Manual and provide a written report to Town Meeting in May 2027.*

*While the members of the Trust will be responsible for identifying priorities and determining an operating approach, the Town envisions that the Trust will serve as a funding entity that solicits ideas for project funding, including rental assistance programs, home modification programs, and first time homebuyers' programs.*

**ARTICLE 18. (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.

#### **FY2027 Grant Recommendations:**

- A.** To appropriate the sum of \$45,000 from FY2027 Community Preservation estimated revenues to complete the installation of lighting for the Little League field at the Flash Road Recreation Area consistent with the request by the Town of Nahant, including all incidental and related costs.

#### **RECOMMENDED**

Two years ago, the Town voted for the Nahant Little League's request for \$75,000, supported by the Town, joined by a \$30,000 contribution from the Little League, to purchase materials to install lighting for the Little League field at Flash Road. This amount proved insufficient. The Advisory and Financial Committee recommends appropriating a final amount of \$45,000 to install the existing equipment to complete the project. The lighting will enable more teams to continue playing as darkness encroaches, a benefit to our community.

#### ***Supporting statement from the Community Preservation Committee:***

*The Nahant Little League is a vibrant, 30-year-old community organization that is served year-in and year-out by more than 150 adult volunteers. On the fields at the Flash Road Recreation Area are up to 300 Nahant boys and girls every spring, a third as many in the fall. More than half play in the fenced Little League Field, and the rest in the diamonds alongside. No child is denied entrance to Little League because parents cannot afford the fee. Two years ago, Town Meeting voted to support the Nahant Little League's request put forward by the Town for \$75,000 of CPC funds to double the number of games that*

*can be played on the formal field by adding state-of-the-art LED lighting. That successful appropriation by the Town Meeting was joined with the critical \$30,000 contribution by the Little League, and all the necessary equipment was purchased. Even though the Town Administrator secured an additional grant from the Commonwealth, there still was not enough funding to install the lighting with underground electrical wiring and controls. Facing such a shortfall, the CPC agrees with the Nahant Little League and the Town of Nahant administration that the anticipated community benefit from this upgrade to our open space use for recreation deserves this additional funding.*

- B.** To appropriate the sum of \$40,000 from FY2027 Community Preservation estimated revenues for preservation of the Town Hall to fund handicap access improvements consistent with the request by the Town of Nahant, including all incidental and related costs.

**RECOMMENDED**

This article puts us in compliance with The Architectural Barriers Act (ABA) of 1968.

***Supporting statement from the Community Preservation Committee:***

*Nahant's Town Hall is used intensively for meetings large and small; for office use and public use for records, payments, and inquiries; for voting; and notably by the Council on Aging's Tiffany Room where meals are served along with social and recreational activities. At present handicap access is limited to portions of the ground floor level via a building code acceptable walkway on the Pleasant Street side of the building. The exterior ramp that once served the upper floor is in poor repair and does not meet the current handicap code. A Community Preservation funded assessment and recommendations study (FY2018) guided the scope and budget recommendations for this appropriation which will build a new ramp to the upper floor to meet the Massachusetts Architectural Access Boards code requirements. A FY2020-21 appropriation of \$165,000 has proven to be inadequate for the design and construction of the ramp according to the architect in consultation with contractors. Accordingly, the Town of Nahant has applied for an additional appropriation of \$40,000 to supplement the budget. With the design, which has been approved by the Nahant Historical Commission, and this additional appropriation, the Town can now proceed to bidding according to the requirements of Chapter 149, public procurement, with the objective of construction of the new ramp in the summer of 2027.*

- C.** To appropriate the sum of \$48,950 from FY2027 Community Preservation estimated revenues to continue Bailey's Hill complex ecological restoration work, consistent with the request by the Open Space and Recreation Committee/Town of Nahant, including all incidental and related costs.

**RECOMMENDED**

The Advisory and Finance Committee recommends appropriation of \$48,950 for the third and final stage of the Bailey's Hill project begun in 2021. As described in the Bailey's Hill Land Management Plan, this will enable the continuing collaboration of the Town of

Nahant OSRC, DPW, and Parterre Ecological, an environmental restoration group, to complete removal and replacement of non-native perennial and tree plantings and removal of understory vegetation deemed a fire risk to nearby homes. With a \$3,000 donation from Safer Waters in Massachusetts (S.W.I.M.), the project has expanded types of community use of Bailey's Hill.

***Supporting statement from the Community Preservation Committee:***

*Bailey's Hill complex, which includes Fort Ruckman, is historically significant to the Town of Nahant and the Commonwealth of Massachusetts. For more than a century, this two-hilled area was essential to the protection of the coast of America and Boston Harbor. It has also been the subject of many works of art by internationally known artists, including Maurice Prendergast and Alfred Thompson Bricher, whose paintings can be seen at the White House and in museums around the world. Since the departure of the military in the early 1960s, Bailey's Hill, Nahant's largest open space wooded area, has experienced benign neglect resulting in considerable damage to the ecology of Nahant's natural resources.*

*Restoration work in Bailey's Hill began in 2021 as part of a three-year project to improve the East Slope of Fort Ruckman, eliminate invasive species on the South Hill, and restore indigenous species. In FY2024 a second three-year project was approved at Town Meeting to continue this important restoration work at the Fort Ruckman section of the east slope of Bailey's Hill. Additionally, the Fire and Public Works departments removed ground fuel (brush and invasive species) from the area along Trimountain Road, made possible by a \$20,000 grant from the International Association of Fire Chiefs. Paths in this and other sections of Bailey's Hill are frequently used by Nahant residents and visitors for walking, jogging, biking, dog walking, birding, and appreciating the scenic views.*

*This grant request will support ecological landscape management professionals to continue native perennial and tree plantings, as well as invasive plant management. The restoration is a collaborative undertaking with coordination between Town of Nahant Open Space and Recreation Committee, First Department, DPW, and Parterre Ecological, an environmental restoration group involved since the beginning. This project is the final phase of the three-year plan, approved in FY2025, to improve the natural aesthetic appeal of the area for visitor enjoyment, including safe access areas for scenic views.*

*This proposal for Bailey's Hill is submitted by the Open Space and Recreation 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 and Recreation Committee thanks S.W.I.M for their continued support of this restoration effort.*

- D. To appropriate the sum of \$49,000 from FY2027 Community Preservation estimated revenues for Phase 2 of the ecological restoration of Lodge Park, consistent with the request by the Open Space and Recreation Committee/Town of Nahant, including all incidental and related costs.

**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 ongoing ecological restoration of Lodge Park. With ongoing support from the Town of Nahant and Nahant Department of Public Works more invasive species will be removed and more native plantings will be restored.

***Supporting statement from the Community Preservation Committee:***

*This project represents the second phase of a three-phase project that is consistent with the goals of Nahant's Open Space and Recreation Plan. A similar project, which is entering its third and final phase, has been undertaken at Bailey's Hill and the results speak for themselves. We would encourage all residents to visit and enjoy both areas which are exhibiting the results of this important reclamation effort.*

*The Nahant Open Space and Recreation Committee is seeking a sum of \$49,000 from FY2027 estimated revenues and is contributing a \$3,000 match from S.W.I.M. This project is a continuation of previously funded projects at Lodge Park, which surmounts East Point. If funded, this grant request will support ecological landscape management professionals to continue native perennial, shrub and tree plantings as well as invasive plant management. It continues implementation of the Lodge Park Management Plan, initiated in FY2023. Lodge Park is used often for passive recreation and is one of Nahant's most beloved open spaces.*

- E. To see if the Town will vote to appropriate the sum of \$30,000 from Community Preservation FY2027 estimated revenues for the purpose of paying an outstanding invoice associated with the preparation of the Town of Nahant's Open Space Master Plan by the Metropolitan Area Planning Council (MAPC), consistent with the request by the Open Space and Recreation Committee/Town of Nahant, including all incidental and related costs.

**RECOMMENDED**

The Advisory and Finance Committee recommends appropriation of \$30,000 from Community Preservation FY2027 estimated revenues for paying an outstanding bill associated with the preparation of the Town's Open Space Master Plan.

***Supporting statement from the Community Preservation Committee:***

*The Open Space and Recreation Committee is tasked with periodically writing a report locating and qualifying sites of open space and recreation land in Nahant. After obtaining input from town residents, recommendations are made about these areas for the future. The Committee chose to request assistance from the Metropolitan Area*



*Planning Council (MAPC) in preparing this report, as do several other municipalities in the Metropolitan area. These funds were approved at Town meeting in 2019, FY2020 budget, consisting of \$30,000. The report was prepared and filed with the Commonwealth as required, which approved the Plan and is in effect through May 2029, and is available on the Town's website.*

*As it happens, the Community Preservation Committee, in consultation with town administration, came to the conclusion that \$30,000 was sitting 'unclaimed.' As is the usual practice, funds allocated by CPC, unspent after a reasonable period, were brought to the Town Meeting in May 2025 and were rescinded. In contrast, the MAPC was performing an audit in the summer of 2025 and discovered that they had not been paid by Nahant, and an invoice was sent to Nahant. That is the situation here. The current proposal asks for those funds to be reallocated and the MAPC paid for their services.*

- F. To see if the Town will vote to appropriate the sum of \$51,341 from FY2027 Community Preservation estimated revenues and \$23,659 from the Community Housing Reserve for the purpose of replacing asphalt shingle roofs on three residential buildings owned by the Nahant Housing Authority located on Emerald Road, consistent with the request by the Nahant Housing Authority, including all incidental and related costs.

#### **RECOMMENDED**

These roofs are in critical condition and need new shingling.

#### ***Supporting statement from the Community Preservation Committee:***

*The Nahant Housing Authority operates nine buildings with 78 affordable housing units including three duplex buildings on Emerald Road. The roofs on these buildings have exceeded their expected lifespan and are deteriorating, resulting in leaks and interior damage. A similar roof at the nearby Spring Road development recently required emergency replacement due to failure.*

*This project will replace the aging roofs to protect the buildings and preserve these affordable housing units. The Nahant Housing Authority has indicated that it may explore coordinating this work with other roofing projects to reduce architectural and project costs. The project supports the preservation of Nahant's existing affordable community housing and helps ensure these units remain available to residents in the future.*

- G. To appropriate the sum of \$10,000 from FY2027 Community Preservation Fund estimated revenues for administrative and operating expenses of the Community Preservation Committee.

#### **RECOMMENDED**

The Advisory and Finance Committee recommends appropriation of \$10,000 from the estimated revenues of the Community Preservation Committee, the same amount as in

2025-2026, to fund the administrative and operating expenses of the Committee. These funds help with printing of the warrant and assisting applicants in applying for funding.

***Supporting statement from the Community Preservation Committee:***

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

- H.** To appropriate \$114,675 for the payment of the entirety of the bond of the \$500,000 Public Library/Town Hall Bonding authorized by the 2021 Annual Town Meeting (Article 21E), with the sum of \$88,709 from the balance of the principal from FY2027 Community Preservation estimated revenues and \$25,966 from the Community Preservation General Reserve.

**RECOMMENDED**

The Advisory and Finance Committee recommends passage of this Article to pay the remainder of the bond's principal using these two sources.

***Supporting statement from the Community Preservation Committee:***

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

- I.** To appropriate \$66,522 for the payment of debt service on the \$350,000 Public Library/Town Hall/Greenlawn Cemetery Entrance Archway Bonding authorized by the 2022 Annual Town Meeting (Article 22H), from FY2027 Community Preservation estimated revenues for the fourth year on the bond payments.

**RECOMMENDED**

The Advisory and Finance Committee recommends appropriating \$66,552 for the payment of debt service on the \$350,000 Public Library/Town Hall/Greenlawn Cemetery Entrance Archway Bonding authorized by the 2022 Annual Town Meeting, from the FY2027 Community Preservation estimated revenues, for the fourth year on the bond payments.

***Supporting statement from the Community Preservation Committee:***

*This represents fourth year of a ten-year bond supporting repairs to the Public Library/Town Hall/Greenlawn Cemetery Entrance Archway.*

- J.** To appropriate \$83,889 for the payment of debt service on the \$500,000 Public Library Bonding authorized by the 2025 Annual Town Meeting (Article 24E), from FY2027 Community Preservation estimated revenues for the second year of the bond payments for interest and principal.



### **RECOMMENDED**

The Advisory and Finance Committee and the Community Preservation Committee recommends this appropriation to retire this 10-year bond, now in its seventh year. Retiring the bond early will avoid future interest payments.

#### ***Supporting statement from the Community Preservation Committee:***

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

- K.** To recommend the Town set aside from FY2027 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**

The Advisory and Finance Committee recommends setting aside from FY2027 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.

**ARTICLE 19. (Amend General By-Laws)** To see if the Town will vote to amend Article II, Sections 2 and 9, of the General Bylaws with underlined text to be inserted and ~~striketrough~~ text to be deleted, as follows:

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

SECTION 2. The Annual Town Election shall be held on the ~~last third Saturday~~ Tuesday of ~~April~~ of May each year. The polls shall be open at 7:00 a.m. and shall remain open until 8:00 p.m.

SECTION 9. When a question is under debate, no motion shall be in order except to indefinitely postpone, to refer, to recommit, the previous question and to amend, which several motions shall have precedence in the order named. However, the Meeting may order that the vote on any motion shall be taken by a "yes" and "no" ballot furnished by the Town Clerk if, on a motion so made, there shall be twenty-five (25) or more voters in the affirmative, and a motion so to vote shall be in order at any time and shall take precedence over any motion or amendment before the house except a motion under Section 15 (formerly 15-A) of this article. A motion to refer, to recommit and the previous question shall be decided without debate. No person shall speak upon the same question more than twice or more than ~~ten (10)~~ four (4) minutes at any one time, unless permitted by the Moderator ~~if another person wishes to speak on the same question.~~

## **RECOMMENDED**

This amendment to Section 9 limits each public speaker to two (2) comments on any one question and allows him/her not 10 but 4 minutes per comment, thus decreasing redundant comments, encouraging comments to be succinct, and making time for a potentially greater number of speakers.

**ARTICLE 20. (Amend Town Charter)** To see if the Town will vote to amend Article 2, Section 2-5, of the Town Charter with underlined text to be inserted and ~~striketrough~~ text to be deleted, as follows:

### **SECTION 2-5: MEETING**

The Town Meeting shall meet one time each calendar year and shall be held at such time as shall be fixed by by-law. Special Town Meetings may be called as prescribed in Chapter 39 of the General Laws.

A Town Meeting shall, unless a different time or method is prescribed by law, be called by posting an attested copy of the warrant calling the same in at least four public places in the Town, not less than ~~fourteen (14)~~ seven (7) days before the date fixed for the meeting.

## **RECOMMENDED**

This section of the Town Charter changes the deadline for posting the warrant from the current 14 days to 7 days prior to Town Meeting. A resident who is away from Nahant can read the Warrant on the Town of Nahant website.

**ARTICLE 21. (Wireless Communications Zoning By-Law).** To see if the Town will vote to approve modifications to the Nahant zoning by-law, Section 13: Wireless Communications Zoning By-Law incorporating current FCC rules and regulations, a new sub-Section 13.08 and other various amendments, such as:

- 1.) The application for an Eligible Facilities Request shall be made to the Administrative Approval Granting Authority, the Planning Board.
- 2.) The design of the Eligible Facilities Request shall maintain the original appearance.
- 3.) The Town Clerk shall accept application and materials/documentation.
- 4.) Eligible Facilities Requests shall demonstrate compliance with all FCC rules and regulations.
- 5.) Radio Frequency Emissions Analysis: This MPE report shall include all existing and proposed new equipment.

And additional updates concern enforcement, consultant fees, MPE reports exceeding FCC limitations, spelling corrections, and improvements to certain sentences for clarity, a copy of which can be reviewed in the Advisory and Finance Committee Report, and in the Town Clerk's Office; or take any other action related thereto.

## **RECOMMENDED**

This Article updates the zoning bylaw to address requests to change Radio Frequency (RF) transmission equipment related to a Wireless Communication facility (tower). The bylaw also

creates a requirement for periodic reporting (every two years) by the business responsible for the transmitters. This requirement does not currently exist.

**ARTICLE 22: (Amendments to General, Police and Personnel By-Laws).** To see if the Town will vote to amend the General, Police and Personnel By-Laws 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.

**ARTICLE 23. (Citizen’s Petition – Prohibition of Professional Application of a Certain Class of Rodenticides).** To see if the Town of Nahant will vote to prohibit the application of first- or second-generation anticoagulant rodenticides (SGARS) or future-generation anticoagulant rodenticides by professional pest control companies on all Nahant properties.

**RECOMMENDED:**

Second-Generation Anticoagulant Rodenticides, or SGARS, have been clearly shown to be harmful to predator species. SGARS cause damage to our larger ecosystem by the secondary poisoning of natural predators of rodents (owls, hawks, eagles), and the accidental poisoning of children and pets. SGARS create a counterproductive, long-term impact on natural rodent control efforts by these natural predators.

**ARTICLE 24. (Citizen’s Petition – Ban SGARS in Nahant, MA).** To determine whether the Town will authorize the Select Board to petition the General Court for special legislation substantially in the form below:

That notwithstanding chapter 132B of the general laws or any other general or special law to the contrary, the Town of Nahant may by ordinance prohibit the application of second-generation anticoagulant rodenticides within the Town of Nahant, including application of such pesticides by licensed commercial applicators as defined in 333 C.M.R. 10.00, except as allowed by the Board of Health to remediate a public health condition; this act shall take effect on its passage.

**RECOMMENDED**

This article authorizes the Nahant Select Board to petition the state General Court to enact a law to ban SGARS-like products (except by the Board of Health for public health reasons). This homerule petition is necessary for Article 23 to be effective.

**ARTICLE 25. (Citizen’s Petition – Allow Transferrable Parking Stickers).** To see if the Town of Nahant will allow resident parking stickers to be transferrable between vehicles.

**NOT RECOMMENDED**

The Advisory and Finance Committee discussed transferrable parking stickers at length and realized that it is a complex issue and difficult to develop rules that would be fair, balanced and enforceable.

**ARTICLE 26. (Continue Committees)** To see if the Town will vote to continue the following standing committees to June 30, 2027: Community Preservation Committee, Veterans Memorial Committee, Sailing Committee, Cemetery Advisory Committee, Harbor Advisory Committee, Town Charter and By-law Committee, Town Owned Land Study Committee, Golf Course Management Advisory Committee, and the Open Space and Recreation Plan Committee, Cultural Council, FEMA Flood Insurance Study Committee, MVP Committee, Noise Abatement Committee, Short Term Rental Committee, Public Safety Designer Selection Committee, Rights of Way Committee, or take any other action relative thereto.

**RECOMMENDED**

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

## **APPENDIX 1**

### **Letter to Residents from Fire Chief Austin Antrim**

Fellow Nahant Residents,

I am writing to humbly ask for your support of the one million dollar override as prepared by Alison Nieto, Town Administrator, through the Fiscal Year 2027 budget process. Just over 60% of the proposed override is needed to address the staffing of the Nahant Fire Department. It is my goal to explain the need for additional full-time staff and why the fire department staffing model, that has been in use for nearly 120 years in Nahant, is no longer adequate to address the fire and emergency risk in the Town of Nahant. Please read this statement in its entirety and take the time to digest the information prior to the upcoming Annual Town Meeting on Saturday, May 16, 2026.

On June 11<sup>th</sup> 1925, Nahant had the largest and most destructive of the four conflagrations in its history. This fire destroyed nearly seventy homes and was only stopped from destroying all of Bass Point by the Boston Fire Boat which provided the needed water supply to extinguish the fire. Seven years prior to the 1925 conflagration the Town had contracted the services of a firm to assess the fire protection needs in the Town of Nahant. That report, completed at the end of 1918, identified the Bass Point neighborhood as the greatest fire risk in Nahant and made the following recommendations:

- Increase the full-time staffing of the Nahant Fire Department from 4 to 5 personnel.
- Provide facilities and funding to achieve 9 firefighters on duty at all times using a combination of full-time and part-time (call) firefighters.
- Replace the undersized water mains that provide water supply to Bass Point in order to increase the available water for firefighting in that neighborhood.

These recommendations were not acted upon by the Town. Seven years later the worst fire in Nahant's history materialized in the exact neighborhood that had been identified as the greatest fire risk. Worse, the reason identified for the inability of the Nahant Fire Department to slow the fire down was the lack of available water supply because of undersized water mains.

Following the conflagration, in the 73<sup>rd</sup> Annual Report of the Town of Nahant for year ending 1925, the Board of Fire Engineers wrote, **"Unfortunately the provision of adequate fire protection is all too often deferred until a lesson has been taught by disaster."** After the fire, the Town of Nahant increased the full-time staffing of the Nahant Fire Department and finally increased the size of the water mains supplying water to Bass Point.

**I am asking for this increase in the staffing on the Nahant Fire Department before the next tragedy occurs.**

I have completed a multi-year assessment of the fire and emergency risk that exists in Nahant and how it will likely change in the coming years. I then analyzed the ability of the Nahant Fire Department, as it is currently organized and funded, to address the existing fire risk. Below are the conclusions from that risk and organizational assessment:

- The fire risk in Nahant has increased substantially over the prior 40 years.
- The conditions that resulted in conflagrations in Nahant not only still exist but are now more conducive to a conflagration developing.
- The increased fire risk is a result of the confluence of two primary factors.



- Larger residential structures, with open floor plans, built with modern engineered building products. This style of construction facilitates rapid fire development compared with residential home design and construction prior to the 1980s. Additionally, scientific testing clearly demonstrates that homes constructed with engineered building products fail under exposure to fire much faster than homes built with dimensional lumber.
  - Homes are filled with contemporary furnishings and products that are made with synthetic materials, which are derived from petroleum products. Scientific research and testing over the prior twenty years clearly demonstrates that fires with contemporary furnishings have a growth rate and temperature rate of rise that is 6X faster than fires in homes with legacy/natural materials (wood, cotton, wool). Contemporary fires with synthetic furnishings reach flashover temperatures (1100+ degrees Fahrenheit) in as little as 5 minutes as opposed to the 30 minutes it took for fires with natural materials to reach those temperatures.
- The fire risk in Nahant is likely to continue to grow as efforts to increase housing availability at the National, State, and local level ease zoning and building code restrictions and allow for increased housing congestion (ADUs and multi-family dwellings).
- A 20-year review of emergency call volume in Nahant clearly demonstrates that the demand for emergency services is growing steadily and consistently.
- The annual emergency call volume in Nahant has nearly doubled in the prior twenty years.
- The increasing call volume is resulting in an increasing number of instances where there are simultaneous calls for emergency services, putting an extreme strain on a system that is inadequate to meet current national firefighting standards for even one emergency at a time.
- In 2024 there were 35 instances of simultaneous emergency incidents, 8 of those instances involved 3 or more emergency incidents simultaneously. In 2025 the number of simultaneous emergency incidents increased to 44, six of those being three or more simultaneous emergency incidents.
- Twenty years ago, the missions of providing Emergency Medical Services through the operation of the Town's ambulance and providing an Ocean Rescue response were both added to the mission of the Nahant Fire Department without any additional staffing or adjustment to the staffing model.
- The Nahant Fire Department only has two full-time firefighters on duty 24/7/365.
- More than 300 times a year the on-duty fire department staffing is occupied transporting patients to the hospital. This removes the fire department on-duty staffing for nearly two hours every transport to the hospital.
- The staffing model in use by the Nahant Fire Department relies almost entirely on off-duty, full-time firefighters and call (part-time) firefighters to respond to an emergency from home or work at a moment's notice.
  - This system creates an inherent delay in assembling the needed personnel on scene of an emergency and is a major obstacle for the Nahant Fire Department to comply with nationally accepted firefighting standards.
- Nahant's population is more than triple what it was 120 years ago. Currently Nahant's population is around 3,500 residents. The 3,500 residents all reside on a land area less

than one square mile. Low lying areas, prone to flooding, forced development to higher grounds. This has resulted in the majority of Nahant's non-flood land area to be almost entirely covered by structures. Closely packed wooden structures equals a significant fire risk. Nahant has the smallest land area of all 351 municipalities in Massachusetts, yet Nahant ranks 33 on the list of the most densely populated municipalities. This means that Nahant has the fire risk of a small city.

- By law, two firefighters are not able to initiate interior structural firefighting until at least two more firefighters are on scene and fully dressed in personal protective equipment.

Below is a summary of the nationally accepted firefighting standards as outlined by the National Fire Protection Association (NFPA) in NFPA 1710: *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments* (2020 edition).

- The first fire apparatus to arrive on scene of a structure fire shall be staffed with a minimum of 4 firefighters and shall arrive within 4 minutes of the initial alarm. This is so the first engine to arrive can immediately begin interior structural firefighting if necessary.
  - In response areas where the population is more than 3000 per square mile, defined as a densely urban community, the staffing on fire apparatus should be increased to 5 or 6 firefighters. Nahant is classified as a densely urban fire environment, equivalent to a small city. Nahant's fire apparatus rarely arrives on scene with more than two personnel on board.
- The initial full alarm assignment for a structure fire should be assembled on scene within 8 minutes of the initial alarm.
  - For a low hazard structure – 18 firefighters should be assembled within 8 minutes. (Low hazard structures represent less than 3% of the housing stock in Nahant.)
  - For a medium hazard structure – 28 firefighters should be assembled within 8 minutes. (Medium hazard structures represent the majority of structures in Nahant.)
  - For a high hazard structure – 43 firefighters should be assembled within 8 minutes. (There are more high hazard structures in Nahant than low hazard structures.)
- These standards should be achieved 90% of the time.

Of the more than 30 fire incidents in Nahant since July 2021, the Nahant Fire Department has never once met the nationally accepted staffing standards for even a low hazard structure.

Every single time the Nahant Fire Department responds to an emergency, the response is below nationally accepted standards and places the personnel that we do have at higher risk. This chronic problem has been resulting in injuries and illness to our full-time fire personnel. Over the prior 5 years, six of the 9 full-time employees have had at least one major surgery. The majority of those are directly attributed to a work-related injury or illness. Over the prior 60 months there has only been 13 months where all of the full-time personnel on the Nahant Fire Department were healthy and available to work their shifts. There were 16 months that had multiple full-time employees out on extended leave, mostly due to job related injury/illness. The Town of Nahant has spent nearly \$600,000 in overtime costs over the prior 5 years because of this ongoing problem. That number only represents a fraction of the true costs. Each time a full-

time employee is out on extended medical leave the department loses that employee's skills, experience, and talent. Also, their absence means that the remaining full-time employees must fill the vacant 24-hour shifts caused by the absence. Our full-time firefighter's standard schedule already exceeds 40 hours a week and we are reliant on them to respond to emergencies when they are off-duty. We are overworking and over burdening our personnel and our personnel are our most valuable assets.

### **Why has the current staffing model failed?**

Through the history of the Nahant Fire Department there has been a core of part-time firefighters who are Nahant residents. At its peak, there were 80 firefighter residents, but the average number from 1910 – 1960 was between 20-30 part time firefighters who lived and worked in Nahant. Because there was a substantial group of trained firefighters, within Nahant's area, and because fires prior to the 1980s had slower growth rates, the system in place was effective.

That core of Nahant resident, part-time firefighters is gone. I have been doing everything in my power to recruit and retain part-time firefighters who are Nahant residents or live in close proximity to Nahant in an effort to keep the current staffing model viable.

Despite our best efforts we have found the following:

- There has been a nationwide decline in “volunteerism.” People are less willing to give up their time to meet the training and responses required of part-time firefighters.
- For open part-time firefighter positions, we receive applications on a 4:1 ratio of non-residents to residents. (I cannot currently hire part-time firefighter candidates who live too far from Nahant because of the time it will take them to respond to emergencies in Nahant.)
- Nearly all of the applicants who are hired are young and seeking a full-time firefighter job. They utilize the Nahant Fire Department as a way to gain an advantage over others competing for full-time firefighter positions.
- Over the prior 15 years the Nahant Fire Department has hired nearly 50 part-time firefighter candidates with the following results:
  - 4 were ultimately hired to fill full-time firefighter positions in Nahant
  - 7 were hired as full-time firefighters in other communities
  - 5 have reached the maximum age of a firefighter allowed by Massachusetts law.
  - 7 resigned or were let go due to lack of interest/participation
  - 8 did not successfully complete the fire academy (a requirement of employment)
  - 1 moved to another State, 1 was medically retired, and 1 passed away.
- Of the 14 remaining part-time (call) firefighters on the department, 12 of them have two or less years of experience. Several of them are likely to be hired as full-time firefighters in other communities in the coming year.
- We currently only average 5 part-time firefighters responding to emergency incidents. To meet nationally accepted firefighting standards we would need at least 25 part-time firefighters and need an average response of a minimum of 14 part-time firefighters for fire calls.

### **What is the solution?**

To fully address the fire risk that exists in the Town of Nahant today the Nahant Fire Department would need double the current full-time staff. This would mean an increase from 9 full-time employees to 18 full-time employees. We would also still need a force of part-time firefighters to supplement the full-time staff.

Early in the fiscal year 2027 budget process, through discussions with the Town Administrator, it was determined that doubling the staffing on the Nahant Fire Department is likely not feasible and would be highly unlikely to be supported by the residents/voters. I then developed a plan that I believe will address the immediate staffing problems in the most economical and efficient manner possible. This solution is not an original idea. Nearly every fire department in Essex County that traditionally relied on volunteer or part-time firefighters has been forced to switch to the staffing model that I am proposing due to similar pressures that we are experiencing in Nahant.

What I have proposed is to add four additional full-time firefighters and to work towards changing the part-time firefighters from a strictly “on call” force to a combination “on call and per diem” system.

### **What are the benefits of this proposed change?**

- There will be a minimum of three firefighting personnel on-duty 24 hours a day, 7 days a week.
  - This will allow the officer on duty to remain in Nahant when the Nahant ambulance transports a patient to the hospital. This change will help coordinate a second emergency response if needed. It will also allow the officer to work on non-emergency tasks while the ambulance is occupied.
  - This increase in staffing will dramatically increase the safety of our personnel every time they respond to an incident.
  - This will reduce firefighter injury and thus save on overtime costs and reduce operational ineffectiveness due to personnel out on extended medical leave.
  - When personnel are out on extended leave, the burden of additional work hours will be distributed among more employees reducing the excessive hours currently worked by our personnel.
  - This will allow the on-duty crew to train together as a fire company, increasing the effectiveness of all personnel and moving closer to achieving target monthly training hours.
  - This increase in staffing, combined with a per-diem part-time firefighter will allow the first arriving fire engine to immediately commence interior structural firefighting if needed.
- We will be able to supplement the full-time staffing with an on-duty, part-time firefighter during busier times such as summer months, weekends, and storm events.
- We can more efficiently utilize our part-time firefighters by scheduling them for per-diem shifts. We have been experimenting with this model for the prior year and the positive results have been dramatic. The part-time firefighters are more engaged and receive much needed training and experience using the department’s apparatus and equipment.

- We will be able to hire part-time firefighter candidates from a wider geographic area since they will be utilized for shifts rather than only being “on call”.
- We will have the ability to more effectively deliver all emergency and non-emergency services.
- We will finally have the staffing in place to uphold our part of the regional mutual aid agreements and provide help to our neighbors as they have provided to Nahant for its entire existence as a municipality.

### **Conclusion**

I intimately know the immediate and long-term costs of adding additional full-time personnel. I would not ask the residents of Nahant to shoulder those costs if I was not 100% certain that it is needed. I genuinely believe that the long-term costs will be far greater if we do not address the staffing problem now. Every department in Nahant would benefit from additional funding and more personnel yet in the proposed override the fire department is receiving the bulk of the funding. I feel fortunate that Alison Nieto, like Tony Barletta before her, listened to the results of my analysis and agrees that addressing the staffing of the Nahant Fire Department should be a priority for the Town of Nahant.

In the best-case scenario, I only have seven years remaining in my career with the Nahant Fire Department. In that time, I intend to address the deficiencies within the Nahant Fire Department so that it operates as efficiently and effectively as possible, making the best use of taxpayer funding. You have my commitment to consistently work towards that goal. However, to achieve that goal I need your support and the financial resources that I have requested. I also want you to be aware that in the very near future you will be asked for more funding to complete design services for a new fire station and a new police station, and then follow through with funding for construction. The existing buildings are dangerous, unhealthy, and inhibit the ability of both departments to operate efficiently.

The Advisory and Finance Committee (Fincom) has decided to also put forth an alternative override for a smaller amount of funding. I am requesting that you vote only to support the full, one million dollar override. The smaller override presented by the Fincom was not developed with the goal of addressing the needs of the fire department. If the smaller override passes instead of the one million dollar override I will be asking for four additional full-time personnel at the next Town Meeting.

Thank you very much for your time and consideration.

Sincerely,

Chief Austin Antrim

Nahant Fire Department

## **APPENDIX 2**

### **Letter to Residents from School Superintendent Rob Liebow**

To the Voters of Nahant:

As your Superintendent of Schools in Nahant, I am hopeful that you will support the Override proposal that will be before you for your consideration at the Annual Town Meeting on May 16<sup>th</sup>. The three components that make up the section of the Override request that is dedicated towards K-12 education are an expansion of the role of our English Language Arts and Math Interventionist Position from a part-time assignment to a full-time one, the continuation of the funding for our new Greenhouse Coordinator position and to provide the additional funds necessary to deal with the ever increasing costs for Out of District Special Education Tuitions and Transportation reducing our dependence on what is always an uncertain level of annual funding support from the State of Massachusetts.

The expansion of our present ELA/Math Interventionist position from a 0.37 FTE (Full Time Equivalent) to a 1.0 FTE would allow us to provide added support to our non-special education students who struggle academically in these two vital areas of the curriculum. A significant percentage of our students have, in recent years, been scoring in the “Partially Meets” category on the annually required MCAS State Assessment Testing at a higher level than the state average. The added time provided for this position would allow the teacher of the program to expand her daily work supporting these students in both individual and small group settings with the focus being on providing them the boost they need to move forward into the “Meets Standard” category on future assessments. In addition, the teacher involved would be able to work with our students who presently do score in the “Meets Standard” category but with a little more support would be able to reach their full potential and move up into the “Exceeds Standard” category. It is important to emphasize that the majority of public schools in Massachusetts, who serve more students than the Johnson Elementary School does, have also recognized the need for these important services to be provided to their general education students and therefore already have positions of this nature and focus in place. As an educator for over 50 years, I have come to firmly believe that our children are truly our greatest asset and that they represent our collective future as a society and that investing in their education to the fullest level possible is truly worth it.

The second component of the school’s portion of the Override request is to provide the funding necessary to continue offering a financial stipend for the JES Greenhouse Coordinator. Last year, we were very fortunate to receive an extremely generous \$80,000 donation to build our own greenhouse on the Johnson Elementary School Property. This structure has provided our students with the opportunity to take part in a new after-school program throughout the school year in the important area of Sustainability Education. Over 50 of our students from all age levels, Kindergarten to Grade 6, representing 37 percent of the enrollment of the school, planted the seeds last fall for both garden vegetables as well as flowers and tended to their care and growth throughout the winter months. They have since taken part in two harvests this spring, the first to provide fresh produce for the Anchor Food Pantry in Swampscott to help those in need and most recently to the school cafeteria staff to supplement our food service program with offerings of healthy food for their fellow students. These young members of the school’s new Green Team are looking forward to concluding the school year in late May or early June with their own “Farmer’s Market” where they will offer up the bounty of their last harvest in



exchange for donations to raise the funds needed to buy the supplies necessary for next year's activities at the student greenhouse.

Finally, the costs of tuition and transportation for our special education students, who are enrolled in required and justified private out of district educational placement settings, has risen dramatically over the last several years, far exceeding the resources provided by the annual Proposition 2 ½ funding levels from the town to the school budget. It should be noted that there is a program presently in place, entitled the Special Education Circuit Breaker, that provides some level of reimbursement relief but only a year after the original expenditure is made, to try to provide assistance for these high costs that all schools in the Commonwealth are experiencing. Unfortunately, the Circuit Breaker funds received do not nearly cover the size and scope of these increases. The additional funding provided by the proposed Override would reduce our dependency on the use of this delayed and always unpredictable and uncertain level of funding from the state that we have traditionally used as an offset to the annual school budget as well as to maintain an appropriate and prudent buffer to handle the financial circumstances that arise when any new or changing student placements occur in the future.

On behalf of the staff at the Johnson School and the students that we serve, we sincerely value and appreciate your support for this additional funding that the Override would provide to our overall educational programming needs!

Rob Liebow, Nahant Superintendent of Schools

## **APPENDIX 3**

### **FY 2027 Omnibus Budget Appropriations and Projected Revenues**

In the following pages prior to the Appendices, you'll find the fiscal year 2027 Omnibus Budget Appropriations and fiscal year 2027 Projected Revenues.

Town Meeting in May 2026 is presenting three budgets, as noted below and contained in the following schedules:

- 1) Level Services budget
- 2) \$1 Million Override budget
- 3) \$650,000 Million Alternative Override budget

Any changes that may be identified between now and May 16<sup>th</sup> will be noted at Town Meeting.

Town of Nahant  
Article 6 - Omnibus Budget  
Appropriations

| Line #                          | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|---------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>General Government</b>       |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Moderator</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 1                               |                      | 0                    | 0                 | 60                     | 0.00%                       | 60                        | 0.00%                      | 60                          | 0.00%                        |
| <u>Selectmen</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 2                               |                      | 0                    | 3                 | 3                      | 0.00%                       | 3                         | 0.00%                      | 3                           | 0.00%                        |
| 3                               | 144,962              | 223,070              | 137,400           | 143,400                | 4.37%                       | 148,400                   | 8.01%                      | 148,400                     | 8.01%                        |
| <u>Town Administrator</u>       |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 4                               | 250,087              | 271,833              | 278,557           | 279,401                | 0.30%                       | 279,401                   | 0.30%                      | 279,401                     | 0.30%                        |
| 5                               | 500                  | 500                  | 500               | 500                    | 0.00%                       | 500                       | 0.00%                      | 500                         | 0.00%                        |
| 6                               | 15,696               | 30,272               | 18,700            | 18,700                 | 0.00%                       | 23,700                    | 26.74%                     | 23,700                      | 26.74%                       |
| 7                               | 0                    | 0                    | 2,000             | 0                      | -100.00%                    | 0                         | -100.00%                   | 0                           | -100.00%                     |
| <u>Finance Committee</u>        |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 8                               | 10,168               | 10,175               | 13,175            | 12,175                 | -7.59%                      | 12,175                    | -7.59%                     | 12,175                      | -7.59%                       |
| <u>Town Accountant</u>          |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 9                               | 181,163              | 191,599              | 196,445           | 168,621                | -14.16%                     | 168,621                   | -14.16%                    | 168,621                     | -14.16%                      |
| 10                              | 1,343                | 4,782                | 9,717             | 9,717                  | 0.00%                       | 11,217                    | 15.44%                     | 11,217                      | 15.44%                       |
| <u>Assessors</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 11                              | 98,637               | 105,558              | 118,264           | 121,227                | 2.51%                       | 121,227                   | 2.51%                      | 121,227                     | 2.51%                        |
| 12                              | 64,799               | 62,220               | 61,575            | 74,575                 | 21.11%                      | 76,575                    | 24.36%                     | 76,575                      | 24.36%                       |
| <u>Treasurer/Collector</u>      |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 13                              | 126,559              | 140,564              | 146,846           | 150,967                | 2.81%                       | 155,354                   | 5.79%                      | 155,354                     | 5.79%                        |
| 14                              | 42,681               | 43,845               | 66,148            | 67,500                 | 2.04%                       | 69,500                    | 5.07%                      | 69,500                      | 5.07%                        |
| 15                              | 1,395                | 1,400                | 1,540             | 1,800                  | 16.88%                      | 1,800                     | 16.88%                     | 1,800                       | 16.88%                       |
| <u>Town Counsel</u>             |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 16                              | 75,000               | 75,000               | 75,000            | 75,000                 | 0.00%                       | 75,000                    | 0.00%                      | 75,000                      | 0.00%                        |
| <u>Town Hall</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 17                              | 28,890               | 35,915               | 37,958            | 45,727                 | 20.47%                      | 45,727                    | 20.47%                     | 45,727                      | 20.47%                       |
| 18                              | 58,723               | 54,399               | 60,717            | 61,560                 | 1.39%                       | 71,979                    | 18.55%                     | 71,979                      | 18.55%                       |
| 19                              | 46,161               | 14,620               | 15,000            | 15,000                 | 0.00%                       | 15,000                    | 0.00%                      | 15,000                      | 0.00%                        |
| <u>Data Processing</u>          |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 20                              | 213,000              | 203,991              | 210,537           | 197,205                | -6.33%                      | 205,000                   | -2.63%                     | 205,000                     | -2.63%                       |
| <u>Town Clerk</u>               |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 21                              | 73,697               | 76,714               | 79,205            | 82,771                 | 4.50%                       | 84,067                    | 6.14%                      | 84,067                      | 6.14%                        |
| 22                              | 15,699               | 13,723               | 14,900            | 14,500                 | -2.68%                      | 14,500                    | -2.68%                     | 14,500                      | -2.68%                       |
| 23                              | 1,395                | 1,259                | 1,500             | 1,500                  | 0.00%                       | 1,500                     | 0.00%                      | 1,500                       | 0.00%                        |
| <u>Election/Registration</u>    |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 24                              | 12,271               | 16,778               | 20,684            | 17,075                 | -17.45%                     | 17,075                    | -17.45%                    | 17,075                      | -17.45%                      |
| <u>Conservation Commission</u>  |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 25                              | 808                  | 642                  | 1,260             | 1,260                  | 0.00%                       | 4,260                     | 238.10%                    | 4,260                       | 238.10%                      |
| <u>Planning Board</u>           |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 26                              | 900                  | 2,018                | 2,650             | 3,000                  | 13.21%                      | 3,000                     | 13.21%                     | 3,000                       | 13.21%                       |
| <u>Zoning/Board of Appeals</u>  |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 27                              | 295                  | 1,050                | 2,650             | 2,650                  | 0.00%                       | 3,250                     | 22.64%                     | 3,250                       | 22.64%                       |
| <b>Total General Government</b> |                      |                      |                   |                        | <b>-0.45%</b>               | <b>1,608,891</b>          | <b>2.28%</b>               | <b>1,608,891</b>            | <b>2.28%</b>                 |

Town of Nahant  
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| Line #                                  | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|-----------------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>Public Safety</b>                    |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Police Department</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 28                                      | 1,414,432            | 1,446,654            | 1,509,039         | 1,554,806              | 3.03%                       | 1,571,019                 | 4.11%                      | 1,571,019                   | 4.11%                        |
| 29                                      | 198,632              | 192,211              | 218,635           | 232,039                | 6.13%                       | 241,576                   | 10.49%                     | 241,576                     | 10.49%                       |
| 30                                      | 79,998               | 118,851              | 75,000            | 77,000                 | 2.67%                       | 75,000                    | 0.00%                      | 75,000                      | 0.00%                        |
|                                         | <b>1,693,062</b>     | <b>1,757,717</b>     | <b>1,802,674</b>  | <b>1,863,845</b>       | <b>3.39%</b>                | <b>1,887,595</b>          | <b>4.71%</b>               | <b>1,887,595</b>            | <b>4.71%</b>                 |
| <u>Fire Department</u>                  |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 31                                      | 1,131,207            | 1,186,518            | 1,249,607         | 1,283,727              | 2.73%                       | 1,709,393                 | 36.79%                     | 1,492,861                   | 19.47%                       |
| 32                                      | 178,815              | 192,039              | 243,117           | 265,701                | 9.29%                       | 275,419                   | 13.29%                     | 271,419                     | 11.64%                       |
| 33                                      | 45,635               | 92,247               | 89,000            | 93,000                 | 4.49%                       | 93,000                    | 4.49%                      | 93,000                      | 4.49%                        |
|                                         | <b>1,355,657</b>     | <b>1,470,804</b>     | <b>1,581,724</b>  | <b>1,642,428</b>       | <b>3.84%</b>                | <b>2,077,812</b>          | <b>31.36%</b>              | <b>1,857,280</b>            | <b>17.42%</b>                |
|                                         | <b>3,048,719</b>     | <b>3,228,521</b>     | <b>3,384,398</b>  | <b>3,506,273</b>       | <b>3.60%</b>                | <b>3,965,407</b>          | <b>17.17%</b>              | <b>3,744,875</b>            | <b>10.65%</b>                |
| <b>Other Public Safety</b>              |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Inspectional Services Department</u> |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 34                                      | 46,314               | 41,791               | 59,371            | 55,800                 | -6.01%                      | 63,807                    | 7.47%                      | 63,807                      | 7.47%                        |
| <u>Building Inspection</u>              |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 35                                      | 18,442               | 17,044               | 28,806            | 34,852                 | 20.99%                      | 34,852                    | 20.99%                     | 34,852                      | 20.99%                       |
| 36                                      | 6,807                | 14,419               | 14,539            | 14,800                 | 1.80%                       | 14,800                    | 1.80%                      | 14,800                      | 1.80%                        |
| <u>Plumbing/Gas Inspection</u>          |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 37                                      | 7,363                | 8,456                | 7,677             | 8,108                  | 5.61%                       | 8,108                     | 5.61%                      | 8,108                       | 5.61%                        |
| 38                                      | 824                  | 444                  | 950               | 1,050                  | 10.53%                      | 1,050                     | 10.53%                     | 1,050                       | 10.53%                       |
| <u>Wiring Inspection</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 39                                      | 6,988                | 7,081                | 7,677             | 8,108                  | 5.61%                       | 8,108                     | 5.61%                      | 8,108                       | 5.61%                        |
| 40                                      | 765                  | 950                  | 950               | 1,050                  | 10.53%                      | 1,050                     | 10.53%                     | 1,050                       | 10.53%                       |
| <u>Emergency Management</u>             |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 41                                      | 13,841               | 11,760               | 23,100            | 23,100                 | 0.00%                       | 23,100                    | 0.00%                      | 23,100                      | 0.00%                        |
| 42                                      | 6,911                | 11,774               | 13,400            | 13,400                 | 0.00%                       | 13,400                    | 0.00%                      | 13,400                      | 0.00%                        |
| 43                                      | 15,000               | 13,897               | 10,000            | 10,000                 | 0.00%                       | 10,000                    | 0.00%                      | 10,000                      | 0.00%                        |
| <u>Animal Control</u>                   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 44                                      | 10,645               | 10,859               | 11,131            | 11,410                 | 2.51%                       | 11,410                    | 2.51%                      | 11,410                      | 2.51%                        |
| 45                                      | 2,030                | 2,830                | 4,003             | 4,003                  | 0.00%                       | 4,003                     | 0.00%                      | 4,003                       | 0.00%                        |
| <u>Parking Clerk</u>                    |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 46                                      | 2,250                | 7,875                | 6,750             | 6,750                  | 0.00%                       | 6,750                     | 0.00%                      | 6,750                       | 0.00%                        |
| 47                                      | 14,985               | 14,985               | 14,985            | 14,985                 | 0.00%                       | 14,985                    | 0.00%                      | 14,985                      | 0.00%                        |
| <u>Harbormaster</u>                     |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 48                                      | 3,521                | 3,596                | 5,096             | 5,096                  | 0.00%                       | 5,096                     | 0.00%                      | 5,096                       | 0.00%                        |
| 49                                      | 9,665                | 9,586                | 10,430            | 10,430                 | 0.00%                       | 10,430                    | 0.00%                      | 10,430                      | 0.00%                        |
| 50                                      | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| <u>Wharfinger</u>                       |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 51                                      | 2,071                | 2,085                | 2,549             | 2,549                  | 0.00%                       | 2,549                     | 0.00%                      | 2,549                       | 0.00%                        |
| 52                                      | 2,508                | 2,934                | 3,105             | 3,105                  | 0.00%                       | 3,105                     | 0.00%                      | 3,105                       | 0.00%                        |
| 53                                      | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| <u>Public Health</u>                    |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 54                                      | 35,086               | 33,899               | 40,617            | 44,945                 | 10.66%                      | 44,945                    | 10.66%                     | 44,945                      | 10.66%                       |
| 55                                      | 9,990                | 8,251                | 13,500            | 13,500                 | 0.00%                       | 13,500                    | 0.00%                      | 13,500                      | 0.00%                        |
|                                         | <b>216,005</b>       | <b>224,516</b>       | <b>278,636</b>    | <b>287,041</b>         | <b>3.02%</b>                | <b>295,048</b>            | <b>5.89%</b>               | <b>295,048</b>              | <b>5.89%</b>                 |
|                                         | <b>3,264,724</b>     | <b>3,453,037</b>     | <b>3,663,034</b>  | <b>3,793,314</b>       | <b>3.56%</b>                | <b>4,260,455</b>          | <b>16.31%</b>              | <b>4,039,923</b>            | <b>10.29%</b>                |

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| Line #                  |                                   | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|-------------------------|-----------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>Education System</b> |                                   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| School Department       |                                   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 56                      | Tuition - SPED                    |                      | 505,348              | 645,800           | 648,497                |                             | 698,497                   |                            | 698,497                     | 8.16%                        |
| 57                      | Tuition - Swampscott              | 1,647,315            | 1,709,620            | 1,752,361         | 1,819,302              | 0.42%                       | 1,819,302                 | 8.16%                      | 1,819,302                   | 3.82%                        |
| 58                      | Salaries/Wages/General Expenses   | 1,850,612            | 1,902,066            | 1,915,369         | 2,121,047              | 3.82%                       | 2,212,296                 | 3.82%                      | 2,212,296                   | 15.50%                       |
|                         | Total School Appropriation        | 3,989,101            | 4,117,034            | 4,313,530         | 4,588,846              | 10.74%                      | 4,730,095                 | 9.66%                      | 4,730,095                   | 9.66%                        |
| Transportation          |                                   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 59                      | Transportation/Regular            | 177,964              | 184,680              | 137,898           | 189,297                | 37.27%                      | 189,297                   | 37.27%                     | 189,297                     | 37.27%                       |
| 60                      | Transportation/SPED               | 103,552              | 196,049              | 178,014           | 68,011                 | -61.79%                     | 118,011                   | -33.71%                    | 118,011                     | -33.71%                      |
|                         | Total Transportation              | 281,516              | 380,729              | 315,912           | 257,308                | -18.55%                     | 307,308                   | -2.72%                     | 307,308                     | -2.72%                       |
| 61                      | School - Debt Service             | 329,600              | 317,600              | 295,800           | 0                      | -100.00%                    | 0                         | -100.00%                   | 0                           | -100.00%                     |
| 62                      | Essex North Shore Agri. And Tech. | 179,817              | 256,445              | 225,000           | 200,000                | -11.11%                     | 200,000                   | -11.11%                    | 200,000                     | -11.11%                      |
|                         | <b>Total Education System</b>     | <b>4,780,033</b>     | <b>5,071,808</b>     | <b>5,150,242</b>  | <b>5,046,154</b>       | <b>-2.02%</b>               | <b>5,237,403</b>          | <b>1.69%</b>               | <b>5,237,403</b>            | <b>1.69%</b>                 |

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| Line #                               | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|--------------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>Public Works Department</b>       |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Public Works Administration</u>   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 63                                   | 7,875                | 8,306                | 8,675             | 9,056                  | 4.39%                       | 9,056                     | 4.39%                      | 9,056                       | 4.39%                        |
| 64                                   | 19,810               | 31,771               | 28,254            | 28,951                 | 2.47%                       | 31,077                    | 9.99%                      | 31,077                      | 9.99%                        |
| 65                                   | 12,009               | 12,932               | 9,000             | 9,000                  | 0.00%                       | 9,000                     | 0.00%                      | 9,000                       | 0.00%                        |
| Total Administration                 | 39,694               | 53,009               | 45,929            | 47,007                 | 2.35%                       | 49,133                    | 6.98%                      | 49,133                      | 6.98%                        |
| <u>Highways and Streets</u>          |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 66                                   | 111,186              | 129,841              | 130,125           | 133,600                | 2.67%                       | 133,953                   | 2.94%                      | 133,953                     | 2.94%                        |
| 67                                   | 170,852              | 116,694              | 162,252           | 165,260                | 1.85%                       | 167,766                   | 3.40%                      | 167,766                     | 3.40%                        |
| 68                                   | 29,042               | 37,058               | 30,000            | 30,000                 | 0.00%                       | 30,000                    | 0.00%                      | 30,000                      | 0.00%                        |
| Total Highways and Streets           | 311,080              | 283,593              | 322,377           | 328,860                | 2.01%                       | 331,719                   | 2.90%                      | 331,719                     | 2.90%                        |
| 69                                   | 107,429              | 176,712              | 30,000            | 30,000                 | 0.00%                       | 30,000                    | 0.00%                      | 30,000                      | 0.00%                        |
| <u>Beaches &amp; Parks</u>           |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 70                                   | 68,269               | 63,024               | 76,453            | 77,970                 | 1.98%                       | 79,071                    | 3.42%                      | 79,071                      | 3.42%                        |
| 71                                   | 30,216               | 44,676               | 31,223            | 32,256                 | 3.31%                       | 36,360                    | 16.45%                     | 36,360                      | 16.45%                       |
| 72                                   | 13,237               | 117,389              | 30,000            | 30,000                 | 0.00%                       | 30,000                    | 0.00%                      | 30,000                      | 0.00%                        |
| Total Beaches & Parks                | 111,723              | 225,089              | 137,676           | 140,226                | 1.85%                       | 145,431                   | 5.63%                      | 145,431                     | 5.63%                        |
| <u>Cemetery</u>                      |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 73                                   | 45,786               | 50,690               | 47,737            | 48,592                 | 1.79%                       | 49,419                    | 3.52%                      | 49,419                      | 3.52%                        |
| 74                                   | 12,783               | 18,942               | 13,277            | 13,309                 | 0.24%                       | 18,163                    | 36.80%                     | 18,163                      | 36.80%                       |
| 75                                   | 7,473                | 15,729               | 25,000            | 25,000                 | 0.00%                       | 25,000                    | 0.00%                      | 25,000                      | 0.00%                        |
| Total Cemetery                       | 66,041               | 85,361               | 86,014            | 86,901                 | 1.03%                       | 92,582                    | 7.64%                      | 92,582                      | 7.64%                        |
| <u>Overhead Operations</u>           |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 76                                   | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 77                                   | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 78                                   | 6,655                | 203                  | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| Total Overhead Operations            | 6,655                | 203                  | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| <b>Total Public Works Department</b> | <b>642,623</b>       | <b>823,967</b>       | <b>621,996</b>    | <b>632,994</b>         | <b>1.77%</b>                | <b>648,865</b>            | <b>4.32%</b>               | <b>648,865</b>              | <b>4.32%</b>                 |

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| Line #                                 | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|----------------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>Culture/Recreation</b>              |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Council on Aging</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 79                                     | 43,419               | 42,879               | 53,354            | 55,547                 | 4.11%                       | 55,547                    |                            | 59,464                      | 11.45%                       |
| 80                                     | 26,003               | 17,572               | 18,395            | 18,425                 | 0.16%                       | 18,425                    |                            | 21,509                      | 16.93%                       |
| <u>Veteran's Agent</u>                 |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 81                                     | 8,788                | 9,500                | 9,738             | 9,981                  | 2.50%                       | 9,981                     |                            | 9,981                       | 2.50%                        |
| 82                                     | 23,147               | 37,791               | 47,325            | 47,325                 | 0.00%                       | 47,325                    |                            | 47,325                      | 0.00%                        |
| <u>Library</u>                         |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 83                                     | 190,810              | 185,910              | 201,292           | 199,573                | -0.85%                      | 199,573                   |                            | 204,924                     | 1.80%                        |
| 84                                     | 74,281               | 78,099               | 75,981            | 87,425                 | 15.06%                      | 87,425                    |                            | 94,325                      | 24.14%                       |
| <u>Recreation -General</u>             |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 85                                     | 0                    | 0                    | 3,447             | 3,534                  | 2.52%                       | 3,534                     |                            | 3,534                       | 2.52%                        |
| <u>Recreation-Sailing</u>              |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 86                                     | 6,099                | 8,117                | 8,320             | 8,528                  | 2.50%                       | 8,528                     |                            | 8,528                       | 2.50%                        |
| 87                                     | 0                    | 0                    | 10,000            | 10,000                 | 0.00%                       | 10,000                    |                            | 10,000                      | 0.00%                        |
| <u>Recreation-Tennis</u>               |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 88                                     | 3,000                | 3,000                | 3,149             | 3,228                  | 2.51%                       | 3,228                     |                            | 3,228                       | 2.51%                        |
| <u>Salaries/Wages/General Expenses</u> |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| <u>Historical Commission</u>           |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 89                                     | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         |                            | 0                           | 0.00%                        |
| <u>Memorial Day Committee</u>          |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 90                                     | 8,296                | 9,931                | 10,000            | 10,000                 | 0.00%                       | 10,000                    |                            | 10,000                      | 0.00%                        |
| <u>Fourth of July Committee</u>        |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 91                                     | 9,788                | 8,047                | 10,000            | 10,000                 | 0.00%                       | 10,000                    |                            | 11,000                      | 10.00%                       |
| <u>Beautification Committee</u>        |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 92                                     | 1,668                | 2,014                | 2,150             | 2,150                  | 0.00%                       | 2,150                     |                            | 2,150                       | 0.00%                        |
| <u>Military Housing</u>                |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 93                                     | 29,442               | 16,666               | 0                 | 0                      | 0.00%                       | 0                         |                            | 0                           | 0.00%                        |
| <b>Total Culture/Recreation</b>        |                      |                      |                   |                        |                             |                           |                            |                             |                              |
|                                        | 424,741              | 419,526              | 453,151           | 465,716                | 2.77%                       | 485,968                   | 7.24%                      | 485,968                     | 7.24%                        |



Town of Nahant  
Article 6 - Omnibus Budget  
Appropriations

| Line #                                        | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|-----------------------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>General Debt Service</b>                   |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 94 Debt Service                               | 65,004               | 115,492              | 348,000           | 233,757                | -32.83%                     | 282,000                   | -18.97%                    | 282,000                     | -18.97%                      |
| 95 Military Housing Debt Service              | 90,382               | 37,907               | 751,750           | 0                      | -100.00%                    | 0                         | -100.00%                   | 0                           | -100.00%                     |
| 96 Short Term Debt                            | 34,306               | 33,778               | 40,000            | 0                      | -100.00%                    | 0                         | -100.00%                   | 0                           | -100.00%                     |
| <b>Total Debt Service</b>                     | <b>189,693</b>       | <b>187,176</b>       | <b>1,139,750</b>  | <b>233,757</b>         | <b>-79.49%</b>              | <b>282,000</b>            | <b>-75.26%</b>             | <b>282,000</b>              | <b>-75.26%</b>               |
| <b>Total Operation Cost</b>                   | <b>10,766,643</b>    | <b>11,537,440</b>    | <b>12,601,164</b> | <b>11,737,829</b>      | <b>-6.85%</b>               | <b>12,523,582</b>         | <b>-0.62%</b>              | <b>12,303,050</b>           | <b>-2.37%</b>                |
| <b>Intergovernmental</b>                      |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| Cherry Sheet                                  |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 97 State Assessments                          | 132,655              | 98,586               | 143,453           | 125,621                | -12.43%                     | 125,621                   | -12.43%                    | 125,621                     | -12.43%                      |
| 98 County Assessments                         | 0                    | 222,202              | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 99 School Choice Assessment                   | 9,672                | 11,550               | 9,802             | 13,551                 | 38.25%                      | 13,551                    | 38.25%                     | 13,551                      | 38.25%                       |
| 100 Charter School Assessment                 | 182,898              | 0                    | 359,740           | 240,860                | -33.05%                     | 240,860                   | -33.05%                    | 240,860                     | -33.05%                      |
| <b>Total Intergovernmental</b>                | <b>325,225</b>       | <b>332,338</b>       | <b>512,995</b>    | <b>380,032</b>         | <b>-25.92%</b>              | <b>380,032</b>            | <b>-25.92%</b>             | <b>380,032</b>              | <b>-25.92%</b>               |
| <b>Other Expenses</b>                         |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 101 Pension/Annuity Expenses                  | 0                    | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 102 Essex County Retirement Expenses          | 961,233              | 1,079,241            | 1,117,222         | 1,138,411              | 1.90%                       | 1,138,411                 | 1.90%                      | 1,138,411                   | 1.90%                        |
| 103 Unemployment Compensation                 | 32,928               | 9,470                | 25,000            | 25,000                 | 0.00%                       | 25,000                    | 0.00%                      | 25,000                      | 0.00%                        |
| 104 Health Insurance                          | 1,065,786            | 1,148,435            | 1,311,924         | 1,507,110              | 14.88%                      | 1,668,504                 | 27.18%                     | 1,539,389                   | 17.34%                       |
| 105 Life Insurance                            | 1,454                | 1,489                | 1,500             | 1,554                  | 3.60%                       | 1,554                     | 3.60%                      | 1,554                       | 3.60%                        |
| 106 Medicare Expenses                         | 93,724               | 93,861               | 99,080            | 102,571                | 3.52%                       | 102,571                   | 3.52%                      | 102,571                     | 3.52%                        |
| 107 Insurance Committee Expenses              | 302,903              | 298,916              | 339,507           | 349,637                | 2.98%                       | 351,137                   | 3.43%                      | 351,137                     | 3.43%                        |
| 108 Retirement Account                        | 58,443               | 66,354               | 35,000            | 35,000                 | 0.00%                       | 35,000                    | 0.00%                      | 35,000                      | 0.00%                        |
| <b>Total Other Expenses</b>                   | <b>2,516,471</b>     | <b>2,697,767</b>     | <b>2,929,233</b>  | <b>3,159,283</b>       | <b>7.85%</b>                | <b>3,322,177</b>          | <b>13.41%</b>              | <b>3,193,062</b>            | <b>9.01%</b>                 |
| <b>Total Before Reserve Fund and Articles</b> | <b>13,608,339</b>    | <b>14,567,544</b>    | <b>16,043,392</b> | <b>15,277,144</b>      | <b>-4.78%</b>               | <b>16,225,791</b>         | <b>1.14%</b>               | <b>15,876,144</b>           | <b>-1.04%</b>                |
| Reserve Funds                                 |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 109 Base Appropriation                        | 176,265              | 175,000              | 175,000           | 175,000                | 0.00%                       | 175,000                   | 0.00%                      | 175,000                     | 0.00%                        |
| 110 Utility Reserve                           | 2,044                | 24,584               | 25,000            | 25,000                 | 0.00%                       | 20,000                    | -20.00%                    | 20,000                      | -20.00%                      |
| Total Reserve Funds                           | 178,309              | 199,584              | 200,000           | 200,000                | 0.00%                       | 195,000                   | -2.50%                     | 195,000                     | -2.50%                       |
| <b>Total General Funds</b>                    | <b>13,786,648</b>    | <b>14,767,129</b>    | <b>16,243,392</b> | <b>15,477,144</b>      | <b>-4.72%</b>               | <b>16,420,791</b>         | <b>1.09%</b>               | <b>16,071,144</b>           | <b>-1.06%</b>                |

Town of Nahant  
Article 6 - Omnibus Budget  
Appropriations

| Line #                               |                                            | FY24 Actual Expenses | FY25 Actual Expenses | FY26 Final Budget | FY27 BUDGET LEVEL SVCS | % Change FY26-FY27 LVLV SVC | FY27 BUDGET \$1M OVERRIDE | % Change FY26-FY27 \$1M OR | FY27 BUDGET \$650K OVERRIDE | % Change FY26-FY27 \$650K OR |
|--------------------------------------|--------------------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| <b>Interfund Transfers-Out</b>       |                                            |                      |                      |                   |                        |                             |                           |                            |                             |                              |
| 111                                  | Transfer to W/S Enterprise Fund Debt Shift | 1,365,498            | 1,554,749            | 1,486,375         | 1,430,877              | -3.73%                      | 1,430,877                 | -3.73%                     | 1,430,877                   | -3.73%                       |
| 112                                  | Transfer to Capital Projects               | 282,181              | 2,483,719            | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 113                                  | Transfer to Wharf Insurance                | 20,000               | 0                    | 0                 | 0                      | 0.00%                       | 0                         | 0.00%                      | 0                           | 0.00%                        |
| 114                                  | Stabilization Fund                         | 200,000              | 200,000              | 0                 | 0                      | 0.00%                       | 56,000                    | 0.00%                      | 56,000                      | 0.00%                        |
| 115                                  | OPEB Stabilization Fund                    | 25,000               | 25,000               | 25,000            | 25,000                 | 0.00%                       | 25,000                    | 0.00%                      | 25,000                      | 0.00%                        |
| <b>Total Interfund Transfers Out</b> |                                            | <b>1,892,679</b>     | <b>4,263,468</b>     | <b>1,511,375</b>  | <b>1,455,877</b>       | <b>-3.67%</b>               | <b>1,511,877</b>          | <b>0.03%</b>               | <b>1,511,877</b>            | <b>0.03%</b>                 |
| <b>TOTAL APPROPRIATIONS</b>          |                                            | <b>15,679,327</b>    | <b>19,030,597</b>    | <b>17,754,767</b> | <b>16,933,021</b>      | <b>-4.63%</b>               | <b>17,932,668</b>         | <b>1.00%</b>               | <b>17,583,021</b>           | <b>-0.97%</b>                |

Estimated Revenue  
Funded from Overlay Surplus  
Funded from Free Cash  
Surplus or (Shortage)

|            |            |            |
|------------|------------|------------|
| 16,343,227 | 17,343,227 | 16,993,227 |
| 50,000     | 50,000     | 50,000     |
| 539,857    | 539,857    | 539,857    |
| 63         | 416        | 63         |

Town of Nahant  
Fiscal Year 2027 Projected Revenues

| LINE #                                     | GENERAL FUNDS                                             | 2023<br>ACTUAL<br>REVENUES | 2024<br>ACTUAL<br>REVENUES | 2025<br>ACTUAL<br>REVENUES | 2026<br>EST<br>REVENUES | 2027<br>EST<br>LEVEL SVCS | % Change<br>FY26 vs.<br>FY27 LVL SVC | 2027<br>EST<br>SIM OVERRIDE | % Change<br>FY26 vs.<br>FY27 SIM OR | 2027<br>EST<br>\$650K OVERRIDE | % Change<br>FY26 vs.<br>FY27 \$650K OR |
|--------------------------------------------|-----------------------------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|---------------------------|--------------------------------------|-----------------------------|-------------------------------------|--------------------------------|----------------------------------------|
| <b>Real Estate &amp; Personal Property</b> |                                                           |                            |                            |                            |                         |                           |                                      |                             |                                     |                                |                                        |
| 1                                          | Personal Property Taxes                                   | 285,265                    | 311,774                    | 322,947                    | 321,445                 | 329,481                   | 2.5%                                 | 329,481                     | 2.5%                                | 329,481                        | 2.5%                                   |
| 2                                          | Personal Property Tax Refund                              | 0                          | (1,211)                    | (316)                      | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 3                                          | Real Estate Taxes                                         | 11,288,045                 | 11,987,504                 | 12,396,732                 | 12,768,916              | 12,788,591                | 0.2%                                 | 13,788,591                  | 8.0%                                | 13,438,591                     | 5.2%                                   |
| 4                                          | Real Estate Tax Refund                                    | (70,808)                   | (27,572)                   | (17,386)                   | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 5                                          | <i>Maximum Levy Limit</i>                                 | <b>11,502,502</b>          | <b>12,270,495</b>          | <b>12,701,978</b>          | <b>13,090,361</b>       | <b>13,118,072</b>         | 0.2%                                 | <b>14,118,072</b>           | 7.9%                                | <b>13,768,072</b>              | 5.2%                                   |
| 6                                          | Tax Title Collected                                       | 196,585                    | 55,483                     | 28,145                     | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| <b>Local Revenue</b>                       |                                                           |                            |                            |                            |                         |                           |                                      |                             |                                     |                                |                                        |
| 7                                          | Tax Foreclosure                                           | 0                          | 0                          | 0                          | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 8                                          | R/E Deferrals                                             | 0                          | 0                          | 0                          | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 9                                          | Motor Vehicle Excises                                     | 610,654                    | 588,540                    | 711,410                    | 641,574                 | 732,753                   | 14.2%                                | 732,753                     | 14.2%                               | 732,753                        | 14.2%                                  |
| 10                                         | Motor Vehicle Excise Refund                               | (8,932)                    | (3,197)                    | (13,277)                   | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 11                                         | Boat Excise Taxes                                         | 7,344                      | 4,226                      | 8,459                      | 4,284                   | 8,670                     | 102.4%                               | 8,670                       | 102.4%                              | 8,670                          | 102.4%                                 |
| 12                                         | Boat Excise Refund                                        | (494)                      | 0                          | (332)                      | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 13                                         | Interest on Taxes/Excises                                 | 163,977                    | 68,182                     | 36,140                     | 28,900                  | 37,044                    | 28.2%                                | 37,044                      | 28.2%                               | 37,044                         | 28.2%                                  |
| 14                                         | Penalty - Demand Payments                                 | 4,054                      | 3,842                      | 4,413                      | 4,700                   | 4,700                     | 0.0%                                 | 4,700                       | 0.0%                                | 4,700                          | 0.0%                                   |
| 15                                         | Payment In Lieu of Taxes                                  | 12,560                     | 19,160                     | 14,097                     | 15,000                  | 15,000                    | 0.0%                                 | 15,000                      | 0.0%                                | 15,000                         | 0.0%                                   |
| 16                                         | Meals Tax Revenue                                         | 74,566                     | 70,170                     | 69,995                     | 71,000                  | 73,130                    | 3.0%                                 | 73,130                      | 3.0%                                | 73,130                         | 3.0%                                   |
| 17                                         | Rooms Tax Revenue                                         | 100,770                    | 114,778                    | 59,087                     | 25,000                  | 25,000                    | 0.0%                                 | 25,000                      | 0.0%                                | 25,000                         | 0.0%                                   |
| 18                                         | Ambulance Fees                                            | 212,764                    | 204,648                    | 188,689                    | 209,100                 | 215,373                   | 3.0%                                 | 215,373                     | 3.0%                                | 215,373                        | 3.0%                                   |
| 19                                         | Other Charges For Services (incl Police detail admin fee) | 40,070                     | 38,241                     | 26,994                     | 39,000                  | 40,170                    | 3.0%                                 | 40,170                      | 3.0%                                | 40,170                         | 3.0%                                   |
| 21                                         | Fees                                                      | 32,993                     | 30,734                     | 30,334                     | 32,000                  | 34,000                    | 6.3%                                 | 34,000                      | 6.3%                                | 34,000                         | 6.3%                                   |
| 22                                         | Cemetery Fees                                             | 7,650                      | 7,750                      | 5,980                      | 5,500                   | 5,500                     | 0.0%                                 | 5,500                       | 0.0%                                | 5,500                          | 0.0%                                   |
| 23                                         | Rentals                                                   | 189,857                    | 196,435                    | 210,222                    | 218,360                 | 219,692                   | 0.6%                                 | 219,692                     | 0.6%                                | 219,692                        | 0.6%                                   |
| 24                                         | Military Housing Rentals                                  | 85,218                     | 28,942                     | 15,234                     | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |
| 25                                         | Alcoholic Beverage License                                | 8,750                      | 9,953                      | 10,500                     | 9,000                   | 9,000                     | 0.0%                                 | 9,000                       | 0.0%                                | 9,000                          | 0.0%                                   |
| 26                                         | Other Licenses                                            | 15,180                     | 16,740                     | 19,055                     | 16,000                  | 19,436                    | 21.5%                                | 19,436                      | 21.5%                               | 19,436                         | 21.5%                                  |
| 27                                         | Permits                                                   | 146,837                    | 168,690                    | 191,343                    | 169,095                 | 198,040                   | 17.1%                                | 198,040                     | 17.1%                               | 198,040                        | 17.1%                                  |
| 28                                         | STR Inspections/Registrations                             | 0                          | 0                          | 500                        | 5,000                   | 10,000                    | 100.0%                               | 10,000                      | 100.0%                              | 10,000                         | 100.0%                                 |
| 29                                         | Beach Stickers                                            | 11,351                     | 11,595                     | 16,583                     | 11,000                  | 11,385                    | 3.5%                                 | 11,385                      | 3.5%                                | 11,385                         | 3.5%                                   |
| 30                                         | State Reimbursement - Taxes                               | 0                          | 0                          | 0                          | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |

**Town of Nahant  
Fiscal Year 2027 Projected Revenues**

|    |                             |        |        |         |        |        |        |        |        |        |        |
|----|-----------------------------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| 31 | Fines & Forfeits            | 40,553 | 32,092 | 44,843  | 27,000 | 27,000 | 0.0%   | 27,000 | 0.0%   | 27,000 | 0.0%   |
| 32 | Sale of Inventory           | 5,345  | 0      | 8,157   | 0      | 0      | 0.0%   | 0      | 0.0%   | 0      | 0.0%   |
| 33 | Earnings on Investments     | 6,812  | 14,739 | 12,645  | 2,000  | 10,000 | 400.0% | 10,000 | 400.0% | 10,000 | 400.0% |
| 34 | Other Miscellaneous Revenue | 17,062 | 7,109  | 117,505 | 0      | 0      | 0.0%   | 0      | 0.0%   | 0      | 0.0%   |

**Town of Nahant**  
**Fiscal Year 2027 Projected Revenues**

| LINE #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | GENERAL FUNDS                                 | 2023<br>ACTUAL<br>REVENUES | 2024<br>ACTUAL<br>REVENUES | 2025<br>ESTIMATED<br>REVENUES | 2026<br>EST<br>REVENUES | 2027<br>EST<br>LEVEL SVCS | % Change<br>FY26 vs.<br>FY27 LVL SVC | 2027<br>EST<br>SIM OVERRIDE | % Change<br>FY26 vs.<br>FY27 SIM OR | 2027<br>EST<br>\$650K OVERRIDE | % Change<br>FY26 vs.<br>FY27 \$650K OR |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------|---------------------------|--------------------------------------|-----------------------------|-------------------------------------|--------------------------------|----------------------------------------|--------------------------|--------------|--|--|--|--|--|--|--------------|--|--------------|--|-------------------------|--------|--|--|--|--|--|--|--------|--|--------|--|-------------------------------|---------|--|--|--|--|--|--|---------|--|---------|--|----------------------------|---------|--|--|--|--|--|--|---------|--|---------|--|--------------------------------|--------|--|--|--|--|--|--|--------|--|--------|--|------------------------------|-----------|--|--|--|--|--|--|------------|--|-----------|--|
| 35                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Sale of Land                                  | 0                          | 0                          | 1,896,000                     | 751,750                 | 0                         | -100.0%                              | 0                           | -100.0%                             | 0                              | -100.0%                                |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 36                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Interfund Transfer In - Indirect Costs        | 234,987                    | 242,352                    | 250,633                       | 270,129                 | 275,532                   | 2.0%                                 | 275,532                     | 2.0%                                | 275,532                        | 2.0%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 37                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | CMS Retiree Subsidy                           | 0                          | 0                          | 0                             | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 38                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b><i>SUBTOTAL LOCAL RECEIPTS</i></b>         | <b><i>2,019,929</i></b>    | <b><i>1,875,719</i></b>    | <b><i>3,935,207</i></b>       | <b><i>2,555,392</i></b> | <b><i>1,971,424</i></b>   | <b><i>-22.9%</i></b>                 | <b><i>1,971,424</i></b>     | <b><i>-22.9%</i></b>                | <b><i>1,971,424</i></b>        | <b><i>-22.9%</i></b>                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| <b>CHERRY SHEET</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                               |                            |                            |                               |                         |                           |                                      |                             |                                     |                                |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | State Education Dis/Reimb - CH70              | 518,690                    | 561,403                    | 498,223                       | 622,905                 | 641,805                   | 3.0%                                 | 641,805                     | 3.0%                                | 641,805                        | 3.0%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Charter School Reimbursement                  | 123,723                    | 74,481                     | 150,471                       | 59,737                  | 42,426                    | -29.0%                               | 42,426                      | -29.0%                              | 42,426                         | -29.0%                                 |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | State General Dis/Reimb-UGGA                  | 472,297                    | 451,694                    | 465,245                       | 470,363                 | 482,094                   | 2.5%                                 | 482,094                     | 2.5%                                | 482,094                        | 2.5%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 42                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Veterans Benefits                             | 9,091                      | 11,172                     | 27,745                        | 36,527                  | 47,393                    | 29.7%                                | 47,393                      | 29.7%                               | 47,393                         | 29.7%                                  |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 43                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Exemptions - VBS & Elderly                    | 15,110                     | 15,110                     | 30,779                        | 31,977                  | 37,792                    | 18.2%                                | 37,792                      | 18.2%                               | 37,792                         | 18.2%                                  |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | State Owned Land                              | 1,850                      | 2,167                      | 2,220                         | 2,221                   | 2,221                     | 0.0%                                 | 2,221                       | 0.0%                                | 2,221                          | 0.0%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b><i>SUBTOTAL CHERRY SHEET AID</i></b>       | <b><i>1,140,761</i></b>    | <b><i>1,116,027</i></b>    | <b><i>1,174,683</i></b>       | <b><i>1,223,730</i></b> | <b><i>1,253,731</i></b>   | <b><i>2.5%</i></b>                   | <b><i>1,253,731</i></b>     | <b><i>2.5%</i></b>                  | <b><i>1,253,731</i></b>        | <b><i>2.5%</i></b>                     |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | State Other Revenues (Extra Election Revenue) | 2,347                      | 0                          | 4,693                         | 0                       | 0                         | 0.0%                                 | 0                           | 0.0%                                | 0                              | 0.0%                                   |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| 47                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>TOTAL GENERAL FUNDS</b>                    | <b>14,862,125</b>          | <b>15,317,724</b>          | <b>17,844,706</b>             | <b>16,869,483</b>       | <b>16,343,227</b>         | <b>-3.1%</b>                         | <b>17,343,227</b>           | <b>2.8%</b>                         | <b>16,993,227</b>              | <b>0.7%</b>                            |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| <table> <tr> <td>Estimated Appropriations</td><td>(16,933,021)</td><td></td><td></td><td></td><td></td><td></td><td></td><td>(17,932,668)</td><td></td><td>(17,583,021)</td><td></td></tr> <tr> <td>Overlay Surplus-Omnibus</td><td>50,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>50,000</td><td></td><td>50,000</td><td></td></tr> <tr> <td>Free Cash - Omnibus - Capital</td><td>299,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>297,000</td><td></td><td>297,000</td><td></td></tr> <tr> <td>Free Cash - Omnibus - Debt</td><td>215,857</td><td></td><td></td><td></td><td></td><td></td><td></td><td>217,857</td><td></td><td>217,857</td><td></td></tr> <tr> <td>Free Cash - OPEB Stabilization</td><td>25,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>25,000</td><td></td><td>25,000</td><td></td></tr> <tr> <td><b>Variance over (short)</b></td><td><b>63</b></td><td></td><td></td><td></td><td></td><td></td><td></td><td><b>416</b></td><td></td><td><b>63</b></td><td></td></tr> </table> |                                               |                            |                            |                               |                         |                           |                                      |                             |                                     |                                |                                        | Estimated Appropriations | (16,933,021) |  |  |  |  |  |  | (17,932,668) |  | (17,583,021) |  | Overlay Surplus-Omnibus | 50,000 |  |  |  |  |  |  | 50,000 |  | 50,000 |  | Free Cash - Omnibus - Capital | 299,000 |  |  |  |  |  |  | 297,000 |  | 297,000 |  | Free Cash - Omnibus - Debt | 215,857 |  |  |  |  |  |  | 217,857 |  | 217,857 |  | Free Cash - OPEB Stabilization | 25,000 |  |  |  |  |  |  | 25,000 |  | 25,000 |  | <b>Variance over (short)</b> | <b>63</b> |  |  |  |  |  |  | <b>416</b> |  | <b>63</b> |  |
| Estimated Appropriations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (16,933,021)                                  |                            |                            |                               |                         |                           |                                      | (17,932,668)                |                                     | (17,583,021)                   |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| Overlay Surplus-Omnibus                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 50,000                                        |                            |                            |                               |                         |                           |                                      | 50,000                      |                                     | 50,000                         |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| Free Cash - Omnibus - Capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 299,000                                       |                            |                            |                               |                         |                           |                                      | 297,000                     |                                     | 297,000                        |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| Free Cash - Omnibus - Debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 215,857                                       |                            |                            |                               |                         |                           |                                      | 217,857                     |                                     | 217,857                        |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| Free Cash - OPEB Stabilization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25,000                                        |                            |                            |                               |                         |                           |                                      | 25,000                      |                                     | 25,000                         |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| <b>Variance over (short)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>63</b>                                     |                            |                            |                               |                         |                           |                                      | <b>416</b>                  |                                     | <b>63</b>                      |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| <b>AVAILABLE SOURCES - GENERAL FUND</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                               |                            |                            |                               |                         |                           |                                      |                             |                                     |                                |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| Free Cash, est FY25 for FY27 use                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                               | 539,857                    |                            |                               |                         | Available                 |                                      |                             |                                     |                                |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |
| <b>TOTAL AVAILABLE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                               |                            |                            |                               |                         | <b>0</b>                  |                                      | <b>0</b>                    |                                     | <b>0</b>                       |                                        |                          |              |  |  |  |  |  |  |              |  |              |  |                         |        |  |  |  |  |  |  |        |  |        |  |                               |         |  |  |  |  |  |  |         |  |         |  |                            |         |  |  |  |  |  |  |         |  |         |  |                                |        |  |  |  |  |  |  |        |  |        |  |                              |           |  |  |  |  |  |  |            |  |           |  |

**Town of Nahant**  
**Fiscal Year 2027 Projected Revenues**

| LINE #                                                 | 2023<br>ACTUAL<br>REVENUES | 2024<br>ACTUAL<br>REVENUES | 2025<br>ACTUAL<br>REVENUES | 2026<br>EST<br>REVENUES | 2027<br>EST<br>REVENUES   | % Change<br>FY26 vs.<br>FY27 |
|--------------------------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|---------------------------|------------------------------|
| <b>Rubbish Enterprise Fund</b>                         |                            |                            |                            |                         |                           |                              |
| 48                                                     | 562,534                    | 563,010                    | 611,284                    | 654,179                 | 694,070                   | 6.1%                         |
| 49                                                     | 351                        | 2,436                      | 0                          | 0                       | 0                         | 0.0%                         |
| 50                                                     | 7,971                      | 13,980                     | 25,739                     | 0                       | 0                         | 0.0%                         |
| 51                                                     | 70                         | 22                         | 22                         | 200                     | 200                       | 0.0%                         |
| 52                                                     | 1,550                      | 1,180                      | 1,635                      | 0                       | 0                         | 0.0%                         |
| 53                                                     | <b>572,476</b>             | <b>580,629</b>             | <b>638,679</b>             | <b>654,379</b>          | <b>694,270</b>            | <b>6.1%</b>                  |
| <b>Total Rubbish Enterprise Fund</b>                   |                            |                            |                            |                         |                           |                              |
| Estimated Appropriations                               |                            |                            |                            |                         |                           |                              |
| Estimated Capital - Article #9 - Compost Area          |                            |                            |                            |                         |                           |                              |
| Retained Earnings                                      |                            |                            |                            |                         |                           |                              |
| <b>Variance over (short)</b>                           |                            |                            |                            |                         |                           |                              |
| <b>AVAILABLE SOURCES - RUBBISH ENTERPRISE FUND</b>     |                            |                            |                            |                         |                           |                              |
| Retained Earnings, est FY25 for FY27 use               |                            |                            |                            |                         |                           |                              |
|                                                        | 59,443                     |                            |                            |                         | <b>Available</b><br>9,443 |                              |
| <b>W/S Enterprise Fund</b>                             |                            |                            |                            |                         |                           |                              |
| 54                                                     | 1,067,647                  | 922,525                    | 1,095,922                  | 1,096,677               | 1,130,208                 | 3.1%                         |
| 55                                                     | 905,007                    | 816,144                    | 914,832                    | 966,839                 | 1,012,668                 | 4.7%                         |
| 56                                                     | 0                          | 37,401                     | 31,077                     | 30,200                  | 35,000                    | 15.9%                        |
| 57                                                     | 2,525                      | 750                        | 2,525                      | 600                     | 600                       | 0.0%                         |
| 58                                                     | 10,166                     | 6,006                      | 6                          | 0                       | 0                         | 0.0%                         |
| 59                                                     | 70,901                     | 87,363                     | 0                          | 0                       | 0                         | 0.0%                         |
| 60                                                     | 290                        | 177                        | 82                         | 0                       | 200                       | 100.0%                       |
| 61                                                     | 450                        | 50                         | 0                          | 0                       | 0                         | 0.0%                         |
| 62                                                     | 9,924                      | 10,713                     | 6,115                      | 0                       | 0                         | 0.0%                         |
| 63                                                     | 834,589                    | 1,365,498                  | 1,554,749                  | 1,486,375               | 1,430,877                 | -3.7%                        |
| 64                                                     | <b>2,901,500</b>           | <b>3,246,628</b>           | <b>3,605,308</b>           | <b>3,580,691</b>        | <b>3,609,553</b>          | <b>0.8%</b>                  |
| <b>Total W/S Enterprise Fund</b>                       |                            |                            |                            |                         |                           |                              |
| Estimated Appropriations                               |                            |                            |                            |                         |                           |                              |
| Retained Earnings                                      |                            |                            |                            |                         |                           |                              |
| <b>Variance over (short)</b>                           |                            |                            |                            |                         |                           |                              |
| <b>AVAILABLE SOURCES - WATER/SEWER ENTERPRISE FUND</b> |                            |                            |                            |                         |                           |                              |
| Retained Earnings, est FY25 for FY27 use               |                            |                            |                            |                         |                           |                              |
|                                                        | 50,701                     |                            |                            |                         | <b>Available</b><br>701   |                              |
| <b>TOTAL AVAILABLE</b>                                 |                            |                            |                            |                         |                           |                              |

## **APPENDIX 4**

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

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



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

|                                                      |                |
|------------------------------------------------------|----------------|
| <b>Current Available Sources-General Fund</b>        |                |
| Available Free Cash                                  | 539,857        |
| <b>Total Available Sources</b>                       | <b>539,857</b> |
| <b>Uses of Sources-General Fund</b>                  |                |
| FY 27 (Art 6 ATM 5/26) - Town Hall Capital           | 15,000         |
| FY 27 (Art 6 ATM 5/26) - Police Capital              | 77,000         |
| FY 27 (Art 6 ATM 5/26) - Fire Capital                | 93,000         |
| FY 27 (Art 6 ATM 5/26) - EMD Capital                 | 10,000         |
| FY 27 (Art 6 ATM 5/26) - DPW Administrative Capital  | 9,000          |
| FY 27 (Art 6 ATM 5/26) - Beaches and Parks Capital   | 30,000         |
| FY 27 (Art 6 ATM 5/26) - Highway and Streets Capital | 30,000         |
| FY 27 (Art 6 ATM 5/26) - Cemetery Capital            | 25,000         |
| FY 27 (Art 6 ATM 5/26) - Sailing Capital             | 10,000         |
| FY 27 (Art 6 ATM 5/65) - Debt Payments               | 215,857        |
| FY 27 (Art 11 ATM 5/26) - OPEB-Stabilization Fund    | 25,000         |
| <b>Total Uses of Sources</b>                         | <b>539,857</b> |
| <b>Balance Remaining-General Fund</b>                |                |
|                                                      | <b>0</b>       |

|                                                      |               |
|------------------------------------------------------|---------------|
| <b>Current Available Sources-W/S Enterprise Fund</b> |               |
| Available Retained Earnings                          | 50,701        |
| <b>Total Available Sources</b>                       | <b>50,701</b> |
| <b>Uses of Sources-W/S Enterprise Fund</b>           |               |
| FY 27 (Art 7 ATM 5/26) - Water/Sewer Capital Outlay  | 50,000        |
| <b>Total Uses of Sources</b>                         | <b>50,000</b> |
| <b>Balance Remaining-W/S Enterprise Fund</b>         |               |
|                                                      | <b>701</b>    |

|                                                          |               |
|----------------------------------------------------------|---------------|
| <b>Current Available Sources-Rubbish Enterprise Fund</b> |               |
| Available Retained Earnings                              | 50,000        |
| <b>Total Available Sources</b>                           | <b>50,000</b> |
| <b>Uses of Sources-Rubbish Enterprise Fund</b>           |               |
| FY 27 (Art 9 ATM 5/26) - Compost Site                    | 50,000        |
| <b>Total Uses of Sources</b>                             | <b>50,000</b> |
| <b>Balance Remaining-Rubbish Enterprise Fund</b>         |               |
|                                                          | <b>0</b>      |

## **APPENDIX 5**

### **Affordable Housing Trust**

Following is the drafted by-law to establish an Affordable Housing Trust in Nahant.

Also included is a FAQ document that provides additional details of why the Town is seeking to create an Affordable Housing Trust and how it would operate.

Additional resources, including the Municipal Housing Trust Operations Manual, can be found on the Massachusetts Housing Partnership's website (<https://www.mhp.net>).

## **Town of Nahant General By-laws Article XXIV**

### **Section 1 Nahant Affordable Housing Trust**

There shall be a Nahant Affordable Housing Trust the purpose of which shall be to provide for the preservation and creation of affordable housing in the Town of Nahant ("Town") for the benefit of low- and moderate-income households. The Trust shall be governed by Trustees in accordance with Massachusetts General Laws Chapter 44, Section 55C and the authority granted by Town Meeting, as revised from time to time.

### **Section 2 Name of the Trust**

This trust shall be called the "Nahant Affordable Housing Trust ("Trust").

### **Section 3 Purposes**

The purpose of this Trust shall be to provide for the creation and preservation of affordable housing in the Town for the benefit of low and moderate income households and in furtherance of this purpose, to acquire by gift, purchase, or otherwise real estate and personal property, both tangible and intangible, of every sort and description; to use such property, both real and personal, in such manner as the Trustees shall deem most appropriate to carry out such purpose, provided however, that all property comprising this Trust and the net earnings thereof shall be used only in the Town exclusively for the benefit of all of the inhabitants of the Town for the creation and preservation of affordable housing for which this Trust was formed and no part of the activities of the Trust shall consist of propaganda or otherwise attempting to influence legislation or participation in or intervention in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office and no part of the net earnings of this Trust shall inure or be payable to or for the benefit of any private individual or corporation.

### **Section 4 Board of Trustees**

There shall be a Board of Trustees (the "Board") consisting of five (5) Trustees appointed by the Select Board. The members of the Board shall be comprised of as follows: one (1) member of the Select Board, or its designee; one (1) member of the Community Preservation Committee or its designee; one (1) member of the Planning Board or its designee; one (1) member who is a designee of the Advisory and Finance Committee but not a member; and the Town of Nahant's Town Administrator.

### **Section 5 Tenure of Trustees**

Only persons who are residents of the Town shall be eligible to hold the office of Trustee, except for Nahant's Town Administrator. Trustees shall serve for a term not to exceed two years and may be re-appointed at the discretion of the Select Board, as applicable. Any Trustee who ceases to be a resident of the Town shall cease to be a Trustee hereunder provided that a written notification of the change

in residence has been filed with the Town Clerk. Any Trustee may resign by written instrument signed and acknowledged by such Trustee and duly filed with the Town Clerk. If a Trustee shall die, resign, or for any other reason cease to be a Trustee hereunder before his/her term of office expires, a successor shall be appointed by a joint meeting of the appointing authority and the remaining Trustees to fill such vacancy, provided that in each case the said appointment and acceptance in writing by the Trustee so appointed is filed with the Town Clerk. Upon the appointment or election of any succeeding Trustee and the filing of such appointment or a certificate of such election, the title to the Trust estate shall thereupon and without the necessity of any conveyance be vested in such succeeding Trustee jointly with the remaining Trustees. Reference to the Trustee shall mean the Trustee or Trustees for the time being hereunder. Of the original Trustees, three shall hold office until July 1, 2028 and two shall hold office until July 1, 2027.

#### Section 6      Meetings of the Trust

For the first five (5) years of its existence, meetings of the Trust shall be held not less than monthly and at all other times deemed advisable at such time and at such place as the Trustees shall determine. After the first five years, meetings of the Trust shall be held not less than quarterly and at all other times deemed advisable at such time and at such place as the Trustees shall determine.

#### Section 7      Powers of Trustees

The Trustees, for the carrying out of the above purposes and except as herein otherwise specifically provided, shall have the same powers with respect to all real estate and personal property at any time held by them as if they were the absolute owners thereof, and without limiting the foregoing generality:

- a) to accept and receive real property, personal property or money, by gift, grant, contribution, devise or transfer from any person, firm, corporation or other public or private entity, including but not limited to money, grants of funds or other property tendered to the Trust in connection with any ordinance or by-law or any general or special law or any other source, including money from chapter 44B; provided, however, that any such money received from chapter 44B shall be used exclusively for community housing and shall remain subject to all the rules, regulations and limitations of that chapter when expended by the Trust, and such funds shall be accounted for separately by the Trust; and provided further, that at the end of each fiscal year, the Trust shall ensure that all expenditures of funds received from said chapter 44B are reported to the Nahant Community Preservation Committee for inclusion in its community preservation initiatives report, form CP-3, to the Department of Revenue;
- b) to purchase and retain real or personal property, including without restriction investments that yield a high rate of income or no income;

- c) to sell, lease, exchange, transfer or convey any personal, mixed, or real property at public auction or by private contract for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertaking relative to Trust property as the Board deems advisable notwithstanding the length of any such lease or contract;
- d) to execute, acknowledge and deliver deeds, assignments, transfers, pledges, leases, covenants, contracts, promissory notes, releases, grant agreements and other instruments sealed or unsealed, necessary, proper or incident to any transaction in which the Board engages for the accomplishment of the purposes of the Trust;
- e) to employ advisors and agents, such as accountants, appraisers and lawyers as the Board deems necessary;
- f) to pay reasonable compensation and expenses to all advisors and agents and to apportion such compensation between income and principal as the Board deems advisable;
- g) to apportion receipts and charges between incomes and principal as the Board deems advisable, to amortize premiums and establish sinking funds for such purpose, and to create reserves for depreciation depletion or otherwise;
- h) to participate in any reorganization, recapitalization, merger or similar transactions; and to give proxies or powers of attorney with or without power of substitution to vote any securities or certificates of interest; and to consent to any contract, lease, mortgage, purchase or sale of property, by or between any corporation and any other corporation or person;
- i) to deposit any security with any protective reorganization committee, and to delegate to such committee such powers and authority with relation thereto as the Board may deem proper and to pay, out of Trust property, such portion of expenses and compensation of such committee as the Board may deem necessary and appropriate;
- j) to carry property for accounting purposes other than acquisition date values;
- k) to, with Select Board approval, borrow money on such terms and conditions and from such sources as the Board deems advisable, to mortgage and pledge Trust assets as collateral;
- l) to make distributions or divisions of principal in kind;
- m) to comprise, attribute, defend, enforce, release, settle or otherwise adjust claims in favor or against the Trust, including claims for taxes, and to accept any property, either in total or partial satisfaction of any indebtedness or other obligation, and subject to the provisions of this act, to continue to hold the same for such period of time as the Board may deem appropriate;
- n) to manage or improve real property; and to abandon any property which the Board determined not to be worth retaining;
- o) to hold all or part of the Trust property uninvested for such purposes and for such time as the Board may deem appropriate;

- p) to extend the time for payment of any obligation to the Trust; and
- q) to exercise such additional powers consistent with the provisions of this Bylaw and G.L. c. 44, §55C, as such section may be amended from time to time by Nahant Town Meeting.

The Trustees shall refrain from exercising any powers in such manner as to violate the provisions of this Bylaw or G.L. c. 44, §55C.

#### Section 8 Limitations on the Powers of Trustees

These powers shall be subject to the following limitations:

- a) any purchase, sale, lease, exchange, transfer, or conveyance of any interest in real property must be approved by four of the five voting members.
- b) the Trustees may incur debt, borrow money, grant mortgages, and pledge Trust assets only in an amount not to exceed 80% of the Trust's total assets.
- c) no debt incurred by the Trustees shall constitute a pledge of the full faith and credit of the Town and all documents related to any debt shall contain a statement that the holder of any such debt shall have no recourse against the Town with an acknowledgement of said statement by the holder.

#### Section 9 Acts of Trustees

Except as specifically mandated by this by-law, a majority of Trustees may exercise any or all of the powers of the Trustees hereunder and may execute on behalf of the Trustees any and all instruments with the same effect as though executed by all the Trustees. The Trustees may, by instrument executed by all the Trustees, delegate to any attorney, agent or employee such other powers and duties as they deem advisable, including power to execute, acknowledged or deliver instruments as fully as the Trustees might themselves and to sign and endorse checks for the account of the Trustees of the Trust. The Trustees shall not delegate the authority to amend or terminate the Trust and no such delegation shall be effective. No Trustee shall be required to give bond. No license of court shall be required to confirm the validity of any transaction entered into by the Trustees with respect to the Trust Estate. No one dealing with the Trustees need inquire concerning the validity of anything the Trustees purport to do or see to the application of anything paid to or upon the order of the Trustees. No Trustee shall be liable for the acts, negligence or defaults of any other Trustee or any employee, agent, or representative of the Trustees selected with reasonable care, nor for errors in judgment, nor mistakes of law or fact made in good faith nor in reliance in good faith on advice of counsel not for other acts or omissions in good faith.

#### Section 10 Liability

Neither the Trustees nor any agent or officer of the Trust shall have the authority to bind the Town. The Trust is a public employer and the Trustees are public employees for the purposes of M, G. L. Chapter 258. The Trust shall be deemed a municipal agency and the Trustees special municipal employees for the purposes of M.G.L. Chapter 268A.

Section 11     Accounts

The books and records of the Trust shall be maintained by the Town Treasurer and audited annually by an independent auditor in accordance with accepted accounting practices. The results of the audit shall be provided to the Town.

Section 12     Duration of the Trust

This Trust shall be of indefinite duration. However, it may be terminated by a vote of Town Meeting provided that an instrument of termination, together with a certified copy of the Town Meeting vote, are duly recorded with the Registry of Deeds and the Land Registration Office.

Upon termination of the Trust, subject to the payment of or making provision for the payment of all obligations and liabilities of the Trust and the Trustees, the net assets of the Trust shall be transferred to the Town and held by the Select Board for affordable housing purposes. In making any such distribution, the Trustees may sell all or any portion of the Trust property and distribute the net proceeds thereof or they may distribute any of the assets in kind. The powers of the Trustees shall continue until the affairs of the Trust are concluded.

Section 13 Authority shown by Record to be Conclusive; Certificate as to Facts

Every contract, deed, mortgage, lease and other instrument executed by the proper quantum of the Trustees as appears from instruments or certificates recorded with said Registry of Deeds and Land Registration Office to be Trustees hereunder shall be conclusive evidence in favor of any person relying thereon or claiming thereunder, that at the time of the delivery thereof this Trust was in full force and effect and that the execution and delivery of such instrument was duly authorized by the Trustees except that delegations of authority pursuant to Section 9 hereof and instruments of amendment pursuant to Section 10 hereof and an instrument of termination pursuant to Section 11 hereof shall be conclusive only if it appears that the delegations, amendments or termination have been executed by all of the Trustees. Any person dealing with the Trust property or the Trustees may always rely on a certificate signed by any person appearing from instruments or certificates so recorded to be a Trustee hereunder as to the identity of the then current Trustees or as to the existence or non-existence of any fact or facts which constitute conditions precedent to acts by the Trustees or in any other manner germane to the affairs of the Trust.

Section 14     Titles

The titles to the various Sections herein are for convenience only and are not to be considered part of said Sections nor shall they affect the meaning or the language of any such Section.

End

# **Municipal Affordable Housing Trust Fund - *M.G.L. Chapter 44, Section 55c***

## **FAQ**

### **What is the purpose of a municipal affordable housing trust fund (MAHTF) organized under Massachusetts General Law Chapter 44, Section 55c?**

According to the statute, the purpose of the trust fund is “to provide for the creation and preservation of affordable housing in municipalities for the benefit of low- and moderate- income households and for the funding of community housing, as defined in and in accordance with the provisions of chapter 44B.” (Chapter 44B is the Community Preservation Act.)

### **Why is Nahant working toward the creation of a MAHT?**

According to Census data, 45% of renters and more than 36% of homeowners are “cost burdened” in Nahant. This means they pay over 30% of their gross income on housing costs. About 40% of households in Nahant are eligible for affordable housing.

Establishing a MAHT will further build the local tools to address the housing needs of Nahant residents such as creating smaller homes that seniors can “downsize” into and young people can afford to rent or own.

### **How are affordable housing trust funds established?**

A MAHTF is established by majority vote of the local legislative body. The municipality can either accept the statute as written or provide additional guidelines by writing a bylaw/ordinance. Nahant’s proposed bylaw mostly mirrors the state statute, but provides some limits to the Trustees’ powers.

### **How many local affordable housing trust funds are in Massachusetts?**

The Massachusetts Housing Partnership (MHP) has identified 152 MAHTFs in Massachusetts. Most of these were organized under M.G.L. Chapter 44, Section 55c. A handful were established prior to the 2005 passage of the MAHTF enabling legislation through petitions under the state’s Home Rule Act.

### **How is “low and moderate income” defined?**

The statute does not define “low and moderate income.” Communities should look to existing definitions in local, state and federal programs to define “low and moderate income” for the work of the MAHTF.

### **What is the composition of a municipal affordable housing trust fund board?**

The statute requires a minimum of five trustees, including the chief executive officer. In a town, this means that one Select Board member is to be appointed to the trust board. The statute allows communities to determine the remaining makeup of the trust board, including allowing additional members.

The draft bylaw for Nahant includes: one (1) member of the Selectboard, or its designee; one (1) member of the Community Preservation Committee or its designee; one (1) member of the Planning Board or its designee; one (1) member who is a designee of the Advisory and Finance Committee but not a member; and the Town of Nahant’s Town Administrator.

### **Will residents have input in the formation of the MAHT and how the funds are spent?**

The trustees will establish operating procedures and determine how funds are allocated. Funds can be collected from a variety of sources such as the Community Preservation Act, which requires Town Meeting Vote. As a municipal board, MAHTF meetings are open to the public.



## APPENDIX 6

### Wireless Telecommunications Zoning By-law

Following is the amendment to the section 13 of the Nahant Zoning By-law regarding Wireless Telecommunications as approved by the Planning Board.

All additions to the By-law are **bolded and underlined**, while all deletions are marked with a ~~striketrough~~.

## **SECTION 13**

### **WIRELESS ~~TELE~~COMMUNICATION ZONING BYLAW**

#### **SECTION 13.01 – BACKGROUND**

The Town of Nahant is a unique densely populated residential coastal community extending 2 ½ miles into Massachusetts Bay by a causeway. It is the smallest town in the Commonwealth of Massachusetts with a total land area of 1.06 square miles and Nahant census population of (3,828(3,087 people per square mile)) **3192 residents as of 1/1/2026. This means residents live in only 0.47 square miles of the community.** Nahant's residential areas make up **about 60%** of the land area in densely-pocketed hillsides while business areas make up 10% and the remaining 30% is open space/recreational land, the majority of which is at or below sea level **and some are deed restricted, limited to open space.** The objective of locating wireless communication facilities and antenna installations is to provide cellular phone coverage, as mandated by the Federal Telecommunications Act of 1996, while preserving the health, safety, recreation/open space areas and historical character of the community. Knowing that this is a rapidly changing technology, the Nahant Planning Board must stay abreast of technology to modify and/or adopt additional by-laws or ordinances and will work diligently to meet the federal, state laws and needs of the community.

#### **SECTION 13.02 – OBJECTIVES**

As the Special Permit Granting Authority for Wireless Telecommunication Facilities, the Planning Board's objective is to adopt a zoning by law to regulate the development, installation, and operation of wireless communication facilities for telecommunication use that:

1. **Protects the health and safety of its citizens;**
2. Protects the cultural and historic character of Nahant by minimizing the visual and physical impact of wireless facilities and antenna installations;
3. **Provides** standards with respect to wireless communication facilities and antenna installations that protect and preserve recreation/open space areas, health, and safety concerns with minimal impact of any visual and historical character on the various neighborhoods of Nahant;
4. **Complies** with the Federal Telecommunications Act of 1996.

#### **SECTION 13.03 – DEFINITIONS**

**ACT:** The Federal Telecommunications Act of 1996 and amendments.

**ADEQUATE COVERAGE;** The geographic area in which the carrier provides a level of service not greater than is expected by the residents of Nahant and (omitted) the Federal Communications Commission under its license or authority.

**ANTENNA:** A device by which electromagnetic waves are sent or received (whether a dish, rod, mast, pole, set of wires, plate, panel, line, cable or other arrangement serving such purpose).

**CAMOUFLAGED:** An antenna placed within an existing or proposed structure disguised or hidden by a compatible part of an existing or proposed structure, or made to resemble an architectural feature of the building or structure on which it is placed.

**CARRIER:** A company, authorized by the FCC, that provides wireless communications services.

**CO-LOCATION:** The use of a single mount (antenna) by more than one carrier and/or several mounts on a tower by more than one carrier.

**COMMUNICATION EQUIPMENT SHELTER:** A structure designed principally to enclose equipment used in connection with wireless communication transmission, and/or reception.

**CONCEALED:** An antenna within a building or other structure, which is not visible for outside the structure.

**ELIGIBLE FACILITIES REQUEST (EFR): Any request for modification of an existing tower or base station that does not substantially change the physical dimensions of such tower or base station, involving: (i) Collocation of new transmission equipment; (ii) Removal of transmission equipment; or (iii) Replacement of transmission equipment.**

**ENFORCEMENT:** The Building Inspector shall enforce the provisions of the Wireless Communication bylaw.

**FACILITY SITE:** A lot, parcel or structure thereon, or any part thereof, which is owned or leased by one or more Carrier and upon which one or more wireless communication facility(s) and required landscaping are located.

**FCC: Federal Communications Commission:**

**The Federal Communications Commission (FCC) regulates interstate and international communications by radio, television, wire, satellite, and cable in all 50 states, the District of Columbia and U.S. territories. A U.S. government agency overseen by Congress, the Commission is the federal agency responsible for implementing and enforcing America's communications law and regulations.**

**HEIGHT:** The distance from the highest point of a structure to the original grade of the land under the center point of the structure.

**INTERNAL ARRAY:** Antennae placed within a Monopole, invisible from the exterior.

**JUSTIFICATION OF NEED:** Documentation by Carrier that the coverage area of the proposed Wireless communication Facility cannot be served by Carrier's

other existing facilities or by using other technology to increase coverage of existing facilities.

**MAXIMUM PERMISSIBLE EXPOSURE (MPE):** The peak electric and magnetic fields to which a person may be exposed without harmful effect and with an acceptable safety factor.

**MONOPOLE:** A single self-supporting vertical pole with no guy wire anchors, usually consisting of galvanized or other unpainted metal, or a wooden pole with below-grade foundations.

**MOUNT:** Structure or framework that is used to attach antennae.

**RADIO-FREQUENCY RADIATION (RFR):** The electromagnetic emissions from wireless service facilities.

**SPECIAL PERMIT GRANTING AUTHORITY FOR WIRELESS TELECOMMUNICATIONS FACILITIES:** The Nahant Planning Board, which will hold public hearings to consider the granting of special permits.

**SPECIAL PERMIT APPEALS:** Must follow **M. G. L., Title VII**, Chapter 40A regulations.

**TOWER:** A structure, framework, or monopole constructed on the ground, that is designed to support wireless communication transmitting, receiving and/or relaying antennae and/or equipment that was originally constructed for commercial or public communication use.

**WIRELESS COMMUNICATION FACILITY (WCF):** All equipment buildings and structures with which a wireless communication service carrier broadcasts and receives the radio- frequency waves which carry their services and all locations of said equipment or any part thereof.

#### **SECTION 13.04 – USE RESTRICTIONS**

A wireless Communication Facility (WCF) must receive a Special Permit from the Planning Board (the Special Permit Granting Authority) prior to issuance of a Building Permit.

1. Special Permits for Towers may be granted by the Planning Board only to proposed WCF's that satisfy the following minimum criteria:

| District              | Allowance  | Dimensional Requirements |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------|------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public                | Restricted | Height:                  | 30', except in the case where the Tower is an Internal Array Monopole, the height may be up to a maximum of 90' and not on any school properties                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                       |            | Setback:                 | 30' from nearest structure in all directions of abutting property. Note setback does not include structure on the same lot.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Residential (R1 & R2) | Restricted | Height:                  | 30', except in the case where a Microwave lattice Tower Exists prior to the date of the first Public Hearing on this Proposed Wireless Communication Zoning Bylaw, in which case a new Internal Array Monopole may replace the existing cable tower to a height equal to the lower 250% of the existing Tower or 90'. No antennae or other communications equipment may be affixed to the exterior of the structure unless such equipment may be affixed to the exterior of the structure unless such equipment is (1) below 30' in height and (2) provides a substantial and direct public benefit to the Town of Nahant. |
| Business (B1 & B2)    | Restricted | Height:                  | 30'                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                       |            | Setback:                 | 50' from nearest structure in all directions. Note setback does not include structure on the same lot.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Natural Resource      | Prohibited | Height:                  | 0'                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

1. Special Permits for WCF's that propose antennae that are either camouflaged or concealed may be granted by the Planning Board only in Public, Residential and Business Districts.
2. A structure containing camouflaged or concealed antennae, except fixed church steeples existing as of the adoption of this Section 13 of the zoning by-law, must meet 50' setback requirements but the underlying zoning district restrictions for heights do not apply. Note setback does not include structure on the same lot.

3. A Special Permit may not be granted in any district for a WCF that proposes to locate antennae that are not at least 5' higher than any residential structure that is (1) within 50' of the antennae and (2) are within the broadcast path of the antennae.

### **SECTION 13.05 – GUIDELINES FOR ISSUANCE OF SPECIAL PERMITS**

In granting Special Permits or WCF's, the Planning Board will consider:

1. The visual, safety and environmental impact of the proposed WCF,
2. The need for the WCF in servicing the community and complying with the Federal Communications Act of 1996,
3. Alternative locations investigated by the WCF proponent, and
4. The ability of the proponent to maintain the WCF and comply with the Order of Conditions.

In granting Special Permits or WCF's, the Planning Board need not consider:

1. Costs to the proponent to lease or acquire the facility site, to construct the tower, or to install the antennae;
2. Costs to the proponent to operate and maintain the WCF; and
3. The extent to which the proposed WCF provides the proponent with adequate coverage.

In order to minimize the overall impact of WCF's throughout the Town, one or two new towers are contemplated with heights that will provide adequate coverage for most of the Town for several competing carriers. In granting a Special Permit for said tower(s), the Planning Board will seek to:

- 1. To protect the health and safety of the public**
2. Minimize visual impact through tower design, height, and location; restrict antennae to an internal array; and have supporting equipment placed within a single structure;
- 3.** Minimize other environmental impacts including, but not limited to, noise, lighting, RFR, and obstruction to wildlife;
- 4.** Maximize opportunities for multiple (co-located) carriers to satisfy their requirements for adequate coverage of the Town's residents
- 5.** Ensure adequate ongoing maintenance of the tower.

Consistent with the bylaw objective, the Planning Board will seek to approve WCF's that minimize overall visual impact throughout the Town. Therefore, with the exception of the Town's first tower discussed above, an application should demonstrate that the proponent has attempted to satisfy its adequate coverage requirements through the following WCF alternatives, in order of preference:

1. Co-location on an existing, approved tower,
2. Co-location at a facility site where a concealed WCF has been approved,
3. Co-location at a facility site where a camouflaged WCF has been approved,
4. Concealed WCF,
5. Camouflaged WCF,

6. Freestanding tower WCF, with co-location.

**Existing wireless facilities legally constructed prior to adoption of this by-law shall be considered conforming structures and eligible for modification or co-location consistent with federal law.**

Special Permits will be granted for limited terms of 5 years and will require reapplication for term extensions. The operating history of the WCF will be taken into account by the Special Permit Granting Authority when issuing extensions. The Planning Board, acting as the SPGA, will develop regulations and standards for the WCF including the antenna, equipment, and tower.

### **SECTION 13.06 – MINIMUM REQUIREMENTS FOR SPECIAL PERMIT APPLICATION**

In order to be acted upon by the Planning Board, all applications for a WCF Special Permit shall include all items described in SECTION 9.09 of the Zoning Bylaw, with the following exception:

Application need not include:

1. Traffic Study

Application must also include:

1. **Justification of Need:** The proponent is required to justify to the Planning Board the need for proposed WCF. The report shall include documentation on the coverage area of the proposed facility, whether other WCF's controlled by the proponent would be capable of providing coverage, the capacity of the other facilities controlled by the applicant that could provide the coverage, and whether other technology could be used to increase the coverage without the necessity of constructing the proposed facility.
2. **Technical Data:** Application must include existing and maximum future projected measurements of RFR from the proposed WCF, along with projected noise and light levels. **Application must describe types of supporting equipment, back-up power, and the route of telecommunications lines servicing the WCF. Application must include an evaluation which calculates the cumulative MPE resulting from existing and proposed telecommunications equipment. This calculated MPE must be compared to FCC limitations for the protection of the health and safety of the public.**
3. **Alternative study:** The proponent must demonstrate that it has sought to achieve its objectives through WCF's creating lesser visual impact, as described above. Documentation should include description of alternative structures considered, owners of said structures, communication with the

owner, and reasons why the alternative structures were determined not to be feasible.

4. **Consultant Reimbursement:** Application must include an **initial** deposit of \$5,000 for each proposed WCF, which funds will be used to pay reasonable costs associated with the Planning Board's review of the application, including fees for outside consultants with expertise in wireless communications technology and law. **The Planning Board may require additional funds if the account becomes insufficient.** Any unused funds will be returned to applicant upon approval or withdrawal of application.
5. **Photos:** Application shall include close-up and distance photos of existing conditions from all sides and photos with the WCF superimposed showing the proposed final condition so that the Planning Board can make an informed determination as to the visual impact of the proposed WCF.
6. **Bond:** Proponent shall make a statement committing it to the provision of a financial surety or other form of financial guarantee acceptable to the Planning Board to cover the cost of removal of the facility and the remediation of the landscape, should the facility cease to operate. Application shall indicate proposed amount of surety.
7. FCC Applications and approvals.
8. **Permitting:** Application shall include a list of all permits that must be received prior to operation of WCF and proponent's schedule for applying for said permits

#### **SECTION 13.07 – OPERATING REQUIREMENTS**

For approved applications, the Planning Board shall issue an Order of Conditions, to which the WCF's must comply and which will be enforced by the Building Inspector. Each Order of Conditions shall include at least the following:

1. **Reporting Requirements:** Proponents and/or carriers must periodically file with the Town, no less than every two years, information on operational aspects of the WCF including power consumption, RFR generation, frequency transmission; number, location and orientation of antennae, types of services provided, monthly average number of calls handled, and copies of all written complaints received about the WCF. In addition, the Planning Board and the Board of Health shall receive a copy of all reports filed by the proponent and/or carrier with the FCC. **Failure to provide these reports could constitute a violation of the Special Permit and may result in enforcement action, fines, or revocation.**



2. **Removal Requirements:** All structures associated with a WCF are to be removed within ninety (90) days of the cessation of the use. At the time of removal, the site must be remediated and all equipment removed. If a tower based WCF ceases to operate for a period of two years, the Special Permit associated with the site will terminate and be considered (deemed) null and void, the tower structure and foundation shall also be removed and the site shall be revegetated. Landscaping shall be returned to its original state or to a modified version as decided and approved, in advance, by the Nahant Planning Board. (Rev. 4/01?)

### **SECTION 13.08 – ELIGIBILITY FACILITIES REQUESTS**

1. **The Planning Board is the Administrative Approval Granting Authority for granting Administrative Approval of an Eligible Facilities Request if all requirements are met. Applicants with Eligible Facilities Requests shall submit application materials and undergo a review process that shall be conducted in a manner consistent with federal limitations. The Planning Board shall verify that the application for an Eligible Facilities Request is bona fide and may apply conditions that are not otherwise preempted by the FCC.**
2. **The design of an Eligible Facilities Request shall maintain the appearance intended by the original Facility and shall comply with any conditions of prior approvals for Personal Wireless Services Facilities on the site, including but not limited to, color, screening, landscaping, camouflage, concealment techniques, mounting configuration, or architectural treatment.**
3. **Administrative Approval: Applicants shall submit application materials to the Nahant Town Clerk. Detailed instructions and application content requirements are available from the Nahant Planning Board, Town Clerk, and Inspectional Services.**
4. **Eligible Facilities Requests shall be accompanied by evidence demonstrating eligibility under federal law, addressing all points in the federal definition including such information, exhibits and calculations necessary to support the claim and demonstrating compliance with applicable state and local safety codes. Applications for Eligible Facilities Requests are not required to provide documentation intended to illustrate the need for such Personal Wireless Services Facilities or to justify the business decision to modify such Facilities. Eligible Facilities Requests shall not be required to meet the application requirements of an existing tower with installed equipment of the original tower special permit.**
5. **Radio Frequency Emissions Analysis: Applicant shall provide an analysis of radio frequency energy emissions for the proposed and potentially collocating Personal Wireless Services Facilities based on the methods outlined in FCC Office of Engineering and Technology Bulletin 65, Edition 97-01, demonstrating compliance with applicable safety standards. Facilities shall demonstrate**

**compliance with FCC RF exposure limits. Facilities exceeding those limits shall not be approved. This MPE report shall include all existing equipment and the proposed new equipment. This MPE shall be reevaluated whenever there is new or additional equipment proposed to be added.**

## **APPENDIX 7**

### **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 following five-year plan shows the projected revenues and appropriations based on each of the three presented FY27 budget scenarios through FY2031.

The plan also includes water and sewer rates projected through FY2031 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 - Based on FY27 Level Services Budget**

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 16,933,021   | 17,356,347   | 17,790,255   | 18,235,012   |
| Revenue Projections                        | 16,343,227   | 16,751,808   | 17,170,603   | 17,599,868   |
| Use of Available Funds (Overlay&Free Cash) | 589,857      | 604,539      | 619,652      | 635,144      |
| Surplus/(Shortage)                         | 63           | 0            | 0            | 0            |

**Operating Budgets Vs Revenue Projections - Based on FY27 \$1 Million Override**

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 17,932,668   | 18,380,985   | 18,840,509   | 19,311,522   |
| Revenue Projections                        | 17,343,227   | 17,776,808   | 18,221,228   | 18,676,759   |
| Use of Available Funds (Overlay&Free Cash) | 589,857      | 604,177      | 619,281      | 634,763      |
| Surplus/(Shortage)                         | 416          | 0            | 0            | 0            |

**Operating Budgets Vs Revenue Projections - Based on FY27 \$650,000 Million Override**

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 17,583,021   | 18,022,597   | 18,473,161   | 18,934,990   |
| Revenue Projections                        | 16,993,227   | 17,418,058   | 17,853,509   | 18,299,847   |
| Use of Available Funds (Overlay&Free Cash) | 589,857      | 604,539      | 619,652      | 635,144      |
| Surplus/(Shortage)                         | 63           | 0            | 0            | 0            |

**Capital Budgets Vs Capital Revenue Projections**

|                                       | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|---------------------------------------|--------------|--------------|--------------|--------------|
| Capital Budgets                       | 1,418,490    | 688,590      | 797,540      | 589,540      |
| Less: Capital through General Fund    | (108,540)    | (229,590)    | (338,540)    | (123,540)    |
| Cost of Capital Budgets               | 1,309,950    | 459,000      | 459,000      | 466,000      |
| Revenue Projections/Grants/Chapter 90 | 90,000       | 90,000       | 90,000       | 90,000       |
| Use of Available Funds (Free Cash)    | 287,000      | 219,000      | 219,000      | 226,000      |
| CPA Funding                           | 182,950      | 50,000       | 50,000       | 50,000       |
| CPA Borrowing                         | 250,000      | 0            | 0            | 0            |
| Borrowings                            | 500,000      | 100,000      | 100,000      | 100,000      |
| Surplus/(Shortage)                    | 0            | 0            | 0            | 0            |
| Total Operating and Capital Shortage  | 63           | 0            | 0            | 0            |

**Water/Sewer Enterprise Fund**

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 3,609,553    | 3,681,744    | 3,755,379    | 3,830,487    |
| Revenue Projections                        | 3,609,553    | 3,681,744    | 3,755,379    | 3,830,487    |
| Use of Available Funds (Retained Earnings) | 0            | 0            | 0            | 0            |
| Surplus/(Shortage)                         | 0            | 0            | 0            | 0            |

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

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Capital Budgets                            | 1,634,000    | 1,757,000    | 1,615,000    | 1,590,000    |
| Less: Capital through W/S Rates            | (95,000)     | (190,000)    | (70,000)     | (70,000)     |
| Cost of Capital Budgets                    | 1,539,000    | 1,567,000    | 1,545,000    | 1,520,000    |
| Use of Available Funds (Retained Earnings) | 50,000       | 100,000      | 100,000      | 100,000      |
| Borrowings                                 | 1,489,000    | 1,467,000    | 1,445,000    | 1,420,000    |
| Surplus/(Shortage)                         | 0            | 0            | 0            | 0            |
| Total W/S Enterprise Operating and Capital | 0            | 0            | 0            | 0            |

**Rubbish Enterprise Fund**

|                                            | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|--------------------------------------------|--------------|--------------|--------------|--------------|
| Operating Budgets                          | 694,270      | 708,155      | 722,319      | 736,765      |
| Revenue Projections                        | 694,270      | 708,155      | 722,319      | 736,765      |
| Use of Available Funds (Retained Earnings) | 0            | 0            | 0            | 0            |
| Surplus/(Shortage)                         | 0            | 0            | 0            | 0            |

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

|                        | <u>FY 27</u> | <u>FY 28</u> | <u>FY 29</u> | <u>FY 30</u> |
|------------------------|--------------|--------------|--------------|--------------|
| Capital Budgets        | 50,000       | 30,000       | 30,000       | 30,000       |
| Use of Available Funds | 50,000       | 30,000       | 30,000       | 30,000       |
| Borrowings             | 0            | 0            | 0            | 0            |
| Surplus/(Shortage)     | 0            | 0            | 0            | 0            |

This five year plan has been structured using the budgets that the Town Administrator and Selectboard 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 FY2031.

In cases where projected expenses are not covered by projected revenues, the Town Administrator and Selectboard 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 Selectboard will make necessary cuts to balance the budget. As needs and finances change, we will review all information necessary to update this plan or recommend a new plan based upon priorities.

**FIVE YEAR PROJECTED WATER/SEWER  
FY27-FY31**

| Water Rates                             |           |           |           |           |           |           |           |           |         | Sewer Rates   |           |          |          |           |           |           |           |           |           |
|-----------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------------|-----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                         | FY24 act  | FY25 act  | FY26 bud  | FY27 est  | FY28      | FY29      | FY30      | FY31      |         |               | FY24 act  | FY25 act | FY26 bud | FY27 est  | FY28      | FY29      | FY30      | FY31      |           |
| Direct Costs:                           |           |           |           |           |           |           |           |           |         | Direct Costs: |           |          |          |           |           |           |           |           |           |
| MWRA Water Assessment                   |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |
| Towns Debt Service                      |           | 592,489   | 567,027   | 600,000   | 618,000   | 635,540   | 655,636   | 675,305   | 695,564 |               |           | 250,324  | 272,504  | 325,500   | 330,000   | 339,900   | 350,097   | 360,600   | 371,418   |
| Principal                               | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |               |           |          | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| Interest                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |               |           | 250,000  | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| Proposed                                | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |               |           | 0        | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| Subtotal Debt                           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |               |           | 250,000  | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| Capital Program                         | 28,607    | 15,000    | 30,000    | 30,000    | 40,000    | 40,000    | 40,000    | 40,000    | 40,000  |               |           | 42,093   | 41,000   | 56,000    | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    |
| Meters                                  |           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0       |               |           | 0        | 0        | 0         | 0         | 0         | 0         | 0         | 0         |
| Public Works                            |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |
| Labor                                   | 200,699   | 208,221   | 220,334   | 226,319   | 230,845   | 235,462   | 240,172   | 244,975   |         |               | 199,245   | 213,514  | 239,017  | 249,188   | 254,172   | 259,255   | 264,440   | 269,729   | 279,015   |
| Expense                                 | 104,699   | 118,199   | 124,619   | 126,664   | 129,197   | 131,781   | 134,417   | 137,105   |         |               | 207,968   | 217,239  | 244,367  | 247,623   | 252,575   | 257,627   | 262,780   | 268,035   | 278,015   |
| Less: Usage of Available Funds          | (30,000)  | (15,000)  | (30,000)  | (25,000)  | (30,000)  | (30,000)  | (30,000)  | (30,000)  |         |               | (290,000) | (41,000) | (56,000) | (25,000)  | (25,000)  | (25,000)  | (25,000)  | (25,000)  | (25,000)  |
| Less: Interest Revenue                  | (300)     | (300)     | (300)     | (100)     | (100)     | (100)     | (100)     | (100)     |         |               | (300)     | (300)    | (300)    | (100)     | (100)     | (100)     | (100)     | (100)     | (100)     |
| Subtotal Direct Cost                    | 896,194   | 893,147   | 944,653   | 975,883   | 1,036,483 | 1,062,780 | 1,089,794 | 1,117,545 |         |               | 659,330   | 702,957  | 808,584  | 851,711   | 896,547   | 916,879   | 937,720   | 959,082   | 999,082   |
| Indirect Costs:                         |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |
| Administrative/Clerical                 | 17,197    | 17,197    | 17,197    | 17,197    | 17,541    | 17,892    | 18,250    | 18,615    |         |               | 23,153    | 23,153   | 23,153   | 23,153    | 23,616    | 24,088    | 24,570    | 25,062    | 25,662    |
| Allowance for Uncollectible             |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |
| Clerical Wages (12.5%)                  | 14,686    | 15,053    | 15,354    | 15,661    | 15,974    | 16,294    | 16,620    | 16,952    |         |               | 14,686    | 15,053   | 15,429   | 15,738    | 16,053    | 16,374    | 16,701    | 17,035    | 17,373    |
| Asset Billing (5%)                      | 9,855     | 10,102    | 10,354    | 10,561    | 10,772    | 10,988    | 11,208    | 11,432    |         |               | 9,855     | 10,102   | 10,354   | 10,561    | 10,772    | 10,988    | 11,208    | 11,432    | 11,658    |
| Benefits                                | 75,995    | 79,100    | 82,224    | 80,020    | 90,800    | 92,616    | 94,469    | 96,358    |         |               | 75,995    | 79,109   | 82,724   | 89,020    | 90,800    | 92,616    | 94,469    | 96,358    | 98,250    |
| Adult                                   | 2,420     | 2,660     | 2,530     | 2,581     | 2,632     | 2,685     | 2,739     | 2,794     |         |               | 2,420     | 2,469    | 2,509    | 2,581     | 2,632     | 2,685     | 2,739     | 2,794     | 2,849     |
| Insurance (Property)                    | 18,221    | 18,585    | 19,514    | 19,905    | 20,303    | 20,709    | 21,123    | 21,545    |         |               | 18,221    | 18,585   | 19,514   | 19,905    | 20,303    | 20,709    | 21,123    | 21,545    | 21,969    |
| Subtotal Indirect Cost                  | 138,373   | 142,514   | 152,224   | 154,924   | 158,023   | 161,183   | 164,407   | 167,695   |         |               | 144,329   | 148,470  | 158,255  | 160,957   | 164,176   | 167,460   | 170,809   | 174,225   | 178,651   |
| Total Cost for Water                    | 1,034,567 | 1,035,661 | 1,096,877 | 1,130,807 | 1,194,506 | 1,223,963 | 1,254,201 | 1,285,240 |         |               | 803,659   | 851,427  | 966,839  | 1,012,668 | 1,060,724 | 1,084,339 | 1,108,529 | 1,133,307 | 1,158,737 |
| Estimated Usage<br>(millions/cubic ft.) | 10.12     | 9.69      | 9.90      | 9.90      | 9.90      | 9.90      | 9.90      | 9.90      |         |               | 6.94      | 7.20     | 7.25     | 7.25      | 7.25      | 7.25      | 7.25      | 7.25      | 7.25      |
| Projected Rate/100 cu.ft.               | 10.22     | 10.69     | 11.08     | 11.42     | 12.07     | 12.36     | 12.67     | 12.98     |         |               | 11.58     | 11.83    | 13.34    | 13.97     | 14.63     | 14.96     | 15.29     | 15.63     | 15.98     |
| Total Billing Commitment                | 1,038,383 | 1,035,661 | 1,096,877 | 1,130,807 | 1,194,506 | 1,223,963 | 1,254,201 | 1,285,240 |         |               | 919,868   | 851,427  | 966,839  | 1,012,668 | 1,060,724 | 1,084,339 | 1,108,529 | 1,133,307 | 1,158,737 |
| Water & Sewer Rate Comparison           |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |
| FY 24 act                               |           | FY 25 act | FY 26     | FY 27     | FY 28     | FY 29     | FY 30     | FY 31     |         |               | FY 27     | FY 27    | FY 27    | FY 27     | FY 27     | FY 27     | FY 27     | FY 27     | FY 27     |
| Water rate                              | 10.22     | 11.01     | 11.08     | 11.42     | 12.07     | 12.36     | 12.67     | 12.98     |         |               | Water     | Water    | Water    | Water     | Water     | Water     | Water     | Water     | Water     |
| Sewer rate                              | 11.58     | 12.56     | 13.34     | 13.97     | 14.63     | 14.96     | 15.29     | 15.63     |         |               | Sewer     | Sewer    | Sewer    | Sewer     | Sewer     | Sewer     | Sewer     | Sewer     | Sewer     |
| Combined rate                           | 21.80     | 23.57     | 24.42     | 25.40     | 26.71     | 27.32     | 27.96     | 28.61     |         |               | FY 27     | FY 27    | FY 27    | FY 27     | FY 27     | FY 27     | FY 27     | FY 27     | FY 27     |
| % Increase (Decrease)                   | 1.34%     | 8.12%     | 3.59%     | -4.03%    | 5.14%     | -2.30%    | 2.34%     | -2.34%    |         |               |           |          |          |           |           |           |           |           |           |
|                                         |           |           |           |           |           |           |           |           |         |               |           |          |          |           |           |           |           |           |           |

**Water & Sewer Rate Comparison:**

|                       | FY 27 est           | FY 28               | FY 29               | FY 30               | FY 31               |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water rate            | 11.42               | 12.07               | 12.36               | 12.67               | 12.98               |
| Sewer rate            | <u>13.97</u>        | <u>14.63</u>        | <u>14.96</u>        | <u>15.29</u>        | <u>15.63</u>        |
| <b>Combined rate</b>  | <b><u>25.39</u></b> | <b><u>26.70</u></b> | <b><u>27.32</u></b> | <b><u>27.95</u></b> | <b><u>28.60</u></b> |
| % Increase/(Decrease) | 4.03%               | 5.14%               | 2.30%               | 2.34%               | 2.34%               |

## **APPENDIX 8**

### **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  
FY27 Budget Worksheet**

|                                        | <b>2025<br/>Actual<br/>Expenses</b> | <b>2026<br/>Voted<br/>Budget</b> | <b>2027<br/>LEVEL SVCS<br/>Budget</b> | <b>2027<br/>\$1M OR<br/>Budget</b> | <b>2027<br/>\$650,000 OR<br/>Budget</b> |
|----------------------------------------|-------------------------------------|----------------------------------|---------------------------------------|------------------------------------|-----------------------------------------|
| <b>School</b>                          |                                     |                                  |                                       |                                    |                                         |
| <b><u>School Committee</u></b>         |                                     |                                  |                                       |                                    |                                         |
| Auditing Services                      | 0.00                                | 4,435.00                         | 4,435.00                              | 4,435.00                           | 4,435.00                                |
| Legal                                  | 22,116.00                           | 2,400.00                         | 2,400.00                              | 2,400.00                           | 2,400.00                                |
| General Supplies & Materials           | 0.00                                | 0.00                             | 4,268.00                              | 4,268.00                           | 4,268.00                                |
| Dues/Memberships                       | 4,258.00                            | 4,268.00                         | 0.00                                  | 0.00                               | 0.00                                    |
| <b><u>SUBTOTAL</u></b>                 | <b>26,374.00</b>                    | <b>11,103.00</b>                 | <b>11,103.00</b>                      | <b>11,103.00</b>                   | <b>11,103.00</b>                        |
| <b><u>Superintendent's Office</u></b>  |                                     |                                  |                                       |                                    |                                         |
| Salaries Regular Full Time             | 126,534.54                          | 126,744.00                       | 123,103.00                            | 123,103.00                         | 123,103.00                              |
| Longevity                              | 1,053.00                            | 1,250.00                         | 1,300.00                              | 1,300.00                           | 1,300.00                                |
| Purchased Services                     | 999.38                              | 500.00                           | 1,000.00                              | 1,000.00                           | 1,000.00                                |
| Supplies                               | 2,003.62                            | 2,200.00                         | 1,200.00                              | 1,200.00                           | 1,200.00                                |
| <b><u>SUBTOTAL</u></b>                 | <b>130,590.54</b>                   | <b>130,694.00</b>                | <b>126,603.00</b>                     | <b>126,603.00</b>                  | <b>126,603.00</b>                       |
| <b><u>Principal's Office</u></b>       |                                     |                                  |                                       |                                    |                                         |
| Salaries Regular Full Time             | 181,689.08                          | 191,960.00                       | 176,029.00                            | 176,029.00                         | 176,029.00                              |
| Attendance Officer                     | 0.00                                | 300.00                           | 300.00                                | 300.00                             | 300.00                                  |
| Longevity                              | 831.00                              | 1,000.00                         | 1,100.00                              | 1,100.00                           | 1,100.00                                |
| Supplies                               | 1,579.78                            | 1,600.00                         | 1,600.00                              | 1,600.00                           | 1,600.00                                |
| <b><u>SUBTOTAL</u></b>                 | <b>184,099.86</b>                   | <b>194,860.00</b>                | <b>179,029.00</b>                     | <b>179,029.00</b>                  | <b>179,029.00</b>                       |
| <b><u>School Health Services</u></b>   |                                     |                                  |                                       |                                    |                                         |
| Salaries Regular Full Time             | 83,380.92                           | 67,151.00                        | 78,947.00                             | 78,947.00                          | 78,947.00                               |
| Purchase of Services                   | 333.00                              | 300.00                           | 300.00                                | 300.00                             | 300.00                                  |
| Purchase of Supplies                   | 608.00                              | 608.00                           | 608.00                                | 608.00                             | 608.00                                  |
| <b><u>SUBTOTAL</u></b>                 | <b>84,321.92</b>                    | <b>68,059.00</b>                 | <b>79,855.00</b>                      | <b>79,855.00</b>                   | <b>79,855.00</b>                        |
| <b><u>Teaching &amp; Materials</u></b> |                                     |                                  |                                       |                                    |                                         |
| Regular Full-Time Employees            | 666,538.85                          | 679,277.00                       | 772,317.00                            | 851,873.00                         | 851,873.00                              |
| Substitutes/Lunch Room Aide            | 13,304.00                           | 13,000.00                        | 13,290.00                             | 13,290.00                          | 13,290.00                               |
| S.P.E.D. Teachers' Salaries            | 84,812.07                           | 87,569.00                        | 65,566.00                             | 65,566.00                          | 65,566.00                               |
| S.P.E.D. Aides                         | 142,999.33                          | 136,034.00                       | 223,362.00                            | 223,362.00                         | 223,362.00                              |
| Aides Salaries                         | 0.00                                | 17,503.00                        | 0.00                                  | 0.00                               | 0.00                                    |
| Longevity                              | 5,969.00                            | 5,873.00                         | 7,853.00                              | 7,853.00                           | 7,853.00                                |
| Technology Specialist                  | 19,612.50                           | 16,580.00                        | 18,341.00                             | 18,341.00                          | 18,341.00                               |
| Technology Services                    | 6,073.00                            | 9,160.00                         | 7,000.00                              | 7,000.00                           | 7,000.00                                |
| Purchase of Supplies                   | 12,600.37                           | 12,321.00                        | 10,632.00                             | 10,632.00                          | 10,632.00                               |
| Software                               | 10,136.60                           | 4,780.00                         | 8,860.00                              | 8,860.00                           | 8,860.00                                |
| Hardware                               | 2,487.78                            | 4,500.00                         | 2,658.00                              | 2,658.00                           | 2,658.00                                |
| S.P.E.D. Supplies                      | 5,574.00                            | 3,740.00                         | 3,000.00                              | 3,000.00                           | 3,000.00                                |
| Professional Development               | 5,816.00                            | 10,000.00                        | 10,000.00                             | 16,000.00                          | 16,000.00                               |
| <b><u>SUBTOTAL</u></b>                 | <b>975,923.50</b>                   | <b>1,000,337.00</b>              | <b>1,142,879.00</b>                   | <b>1,228,435.00</b>                | <b>1,228,435.00</b>                     |
| <b><u>School Textbooks</u></b>         |                                     |                                  |                                       |                                    |                                         |
| Regular Education Books                | 2,994.58                            | 10,086.00                        | 4,430.00                              | 4,430.00                           | 4,430.00                                |
| Special Education Books                | 0.00                                | 600.00                           | 0.00                                  | 0.00                               | 0.00                                    |
| <b><u>SUBTOTAL</u></b>                 | <b>2,994.58</b>                     | <b>10,686.00</b>                 | <b>4,430.00</b>                       | <b>4,430.00</b>                    | <b>4,430.00</b>                         |
| <b><u>School Library</u></b>           |                                     |                                  |                                       |                                    |                                         |
| Library Salaries                       | 0.00                                | 0.00                             | 0.00                                  | 0.00                               | 0.00                                    |
| Library Supplies                       | 2,300.43                            | 1,435.00                         | 2,400.00                              | 2,400.00                           | 2,400.00                                |
| <b><u>SUBTOTAL</u></b>                 | <b>2,300.43</b>                     | <b>1,435.00</b>                  | <b>2,400.00</b>                       | <b>2,400.00</b>                    | <b>2,400.00</b>                         |



Town of Nahant  
FY27 Budget Worksheet

|                                           | 2025<br>Actual<br>Expenses | 2026<br>Voted<br>Budget | 2027<br>LEVEL SVCS<br>Budget | 2027<br>\$1M OR<br>Budget | 2027<br>\$650,000 OR<br>Budget |
|-------------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------|--------------------------------|
| <b>School</b>                             |                            |                         |                              |                           |                                |
| <u><b>School Student Body</b></u>         |                            |                         |                              |                           |                                |
| Salaries Stipends                         | 7,002.56                   | 4,446.00                | 7,000.00                     | 12,693.00                 | 12,693.00                      |
| Purchase of Services                      | 0.00                       | 500.00                  | 500.00                       | 500.00                    | 500.00                         |
| Supplies                                  | 0.00                       | 0.00                    | 0.00                         | 0.00                      | 0.00                           |
| <b>SUBTOTAL</b>                           | <b>7,002.56</b>            | <b>4,946.00</b>         | <b>7,500.00</b>              | <b>13,193.00</b>          | <b>13,193.00</b>               |
| <u><b>School Guidance</b></u>             |                            |                         |                              |                           |                                |
| Salaries                                  | 51,745.00                  | 54,718.00               | 67,412.00                    | 67,412.00                 | 67,412.00                      |
| <b>SUBTOTAL</b>                           | <b>51,745.00</b>           | <b>54,718.00</b>        | <b>67,412.00</b>             | <b>67,412.00</b>          | <b>67,412.00</b>               |
| <u><b>School Psych/SPED</b></u>           |                            |                         |                              |                           |                                |
| Salaries - Speech                         | 84,224.07                  | 90,328.00               | 82,832.00                    | 82,832.00                 | 82,832.00                      |
| Occupational Therapist Salary             | 44,400.00                  | 33,300.00               | 50,157.00                    | 50,157.00                 | 50,157.00                      |
| Tutoring                                  | 0.00                       | 1,800.00                | 1,500.00                     | 1,500.00                  | 1,500.00                       |
| Evaluations                               | 0.00                       | 6,500.00                | 6,000.00                     | 6,000.00                  | 6,000.00                       |
| Contracted Services                       | 25,963.44                  | 50,000.00               | 90,000.00                    | 90,000.00                 | 90,000.00                      |
| <b>SUBTOTAL</b>                           | <b>154,587.51 #</b>        | <b>181,928.00 #</b>     | <b>230,489.00</b>            | <b>230,489.00</b>         | <b>230,489.00</b>              |
| <u><b>School Custodial Department</b></u> |                            |                         |                              |                           |                                |
| Regular Full Time Employees               | 109,344.50                 | 87,934.00               | 100,270.00                   | 100,270.00                | 100,270.00                     |
| Longevity                                 | 998.00                     | 1,000.00                | 1,200.00                     | 1,200.00                  | 1,200.00                       |
| Purchase of Supplies                      | 15,579.55                  | 20,000.00               | 14,619.00                    | 14,619.00                 | 14,619.00                      |
| <b>SUBTOTAL</b>                           | <b>125,922.05</b>          | <b>108,934.00</b>       | <b>116,089.00</b>            | <b>116,089.00</b>         | <b>116,089.00</b>              |
| <b>School</b>                             |                            |                         |                              |                           |                                |
| <u><b>School Heating</b></u>              |                            |                         |                              |                           |                                |
| Heating Gas                               | 46,188.40                  | 35,100.00               | 41,642.00                    | 41,642.00                 | 41,642.00                      |
| <b>SUBTOTAL</b>                           | <b>46,188.40</b>           | <b>35,100.00</b>        | <b>41,642.00</b>             | <b>41,642.00</b>          | <b>41,642.00</b>               |
| <u><b>School Utilities</b></u>            |                            |                         |                              |                           |                                |
| Electrical Services                       | 45,676.38                  | 31,200.00               | 42,528.00                    | 42,528.00                 | 42,528.00                      |
| Natural Gas                               | 0.00                       | 0.00                    | 2,500.00                     | 2,500.00                  | 2,500.00                       |
| Telephone Services                        | 7,665.37                   | 7,410.00                | 7,088.00                     | 7,088.00                  | 7,088.00                       |
| <b>SUBTOTAL</b>                           | <b>53,341.75</b>           | <b>38,610.00</b>        | <b>52,116.00</b>             | <b>52,116.00</b>          | <b>52,116.00</b>               |

Town of Nahant  
FY27 Budget Worksheet

|                                            | 2025<br>Actual<br>Expenses | 2026<br>Voted<br>Budget | 2027<br>LEVEL SVCS<br>Budget | 2027<br>\$1M OR<br>Budget | 2027<br>\$650,000 OR<br>Budget |
|--------------------------------------------|----------------------------|-------------------------|------------------------------|---------------------------|--------------------------------|
| <b>School</b>                              |                            |                         |                              |                           |                                |
| <u><b>School Grounds Maintenance</b></u>   |                            |                         |                              |                           |                                |
| Purchase of Services                       | 1,109.00                   | 750.00                  | 1,200.00                     | 1,200.00                  | 1,200.00                       |
| <b>SUBTOTAL</b>                            | <b>1,109.00</b>            | <b>750.00</b>           | <b>1,200.00</b>              | <b>1,200.00</b>           | <b>1,200.00</b>                |
| <u><b>School Bldg Maintenance</b></u>      |                            |                         |                              |                           |                                |
| Purchased Services                         | 38,946.71                  | 47,905.00               | 40,000.00                    | 40,000.00                 | 40,000.00                      |
| Supplies                                   | 3,590.60                   | 7,304.00                | 3,800.00                     | 3,800.00                  | 3,800.00                       |
| <b>SUBTOTAL</b>                            | <b>42,537.31</b>           | <b>55,209.00</b>        | <b>43,800.00</b>             | <b>43,800.00</b>          | <b>43,800.00</b>               |
| <u><b>School Equip Maintenance</b></u>     |                            |                         |                              |                           |                                |
| Oper Equip-Rprs/Main                       | 6,568.65                   | 12,000.00               | 7,500.00                     | 7,500.00                  | 7,500.00                       |
| <b>SUBTOTAL</b>                            | <b>6,568.65</b>            | <b>12,000.00</b>        | <b>7,500.00</b>              | <b>7,500.00</b>           | <b>7,500.00</b>                |
| <u><b>School Rental/Lease</b></u>          |                            |                         |                              |                           |                                |
| Rent/ Lease Equipment                      | 6,459.32                   | 6,000.00                | 7,000.00                     | 7,000.00                  | 7,000.00                       |
| <b>SUBTOTAL</b>                            | <b>6,459.32</b>            | <b>6,000.00</b>         | <b>7,000.00</b>              | <b>7,000.00</b>           | <b>7,000.00</b>                |
| <u><b>Tuition-Jr/Sr High School</b></u>    |                            |                         |                              |                           |                                |
| Public Schools                             | 1,709,620.00               | 1,752,361.00            | 1,819,302.00                 | 1,819,302.00              | 1,819,302.00                   |
| <b>SUBTOTAL</b>                            | <b>1,709,620.00</b>        | <b>1,752,361.00</b>     | <b>1,819,302.00</b>          | <b>1,819,302.00</b>       | <b>1,819,302.00</b>            |
| <u><b>Tuition S.P.E.D.</b></u>             |                            |                         |                              |                           |                                |
| Tuition-Private Schools                    | 495,347.89                 | 635,800.00              | 638,497.00                   | 688,497.00                | 688,497.00                     |
| Tuition-Collaborative                      | 10,000.00                  | 10,000.00               | 10,000.00                    | 10,000.00                 | 10,000.00                      |
| <b>SUB TOTAL</b>                           | <b>505,347.89</b>          | <b>645,800.00</b>       | <b>648,497.00</b>            | <b>698,497.00</b>         | <b>698,497.00</b>              |
| <b>TOTAL SCHOOL (NSS)</b>                  | <b>4,117,034.27</b>        | <b>4,313,530.00</b>     | <b>4,588,846.00</b>          | <b>4,730,095.00</b>       | <b>4,730,095.00</b>            |
| <u><b>Transportation Jr/Sr High</b></u>    |                            |                         |                              |                           |                                |
| S.P.E.D. Transportation                    | 196,048.82                 | 137,898.00              | 68,011.00                    | 118,011.00                | 118,011.00                     |
| Public Schools                             | 184,680.00                 | 178,014.00              | 189,297.00                   | 189,297.00                | 189,297.00                     |
| <b>SUB TOTAL</b>                           | <b>380,728.82</b>          | <b>315,912.00</b>       | <b>257,308.00</b>            | <b>307,308.00</b>         | <b>307,308.00</b>              |
| <u><b>Vocational School Assessment</b></u> |                            |                         |                              |                           |                                |
| Essex North Shore Agi & Tech               | 256,445.00                 | 225,000.00              | 200,000.00                   | 200,000.00                | 200,000.00                     |
| <b>SUB TOTAL Non NSS</b>                   | <b>637,173.82 #</b>        | <b>540,912.00 #</b>     | <b>457,308.00</b>            | <b>507,308.00</b>         | <b>507,308.00</b>              |
| <b>Capital Outlay-Various</b>              | <b>0.00</b>                | <b>0.00</b>             | <b>0.00</b>                  | <b>0.00</b>               | <b>0.00</b>                    |
| <b>TOTAL SCHOOL</b>                        | <b>4,754,208.09</b>        | <b>4,854,442.00</b>     | <b>5,046,154.00</b>          | <b>5,237,403.00</b>       | <b>5,237,403.00</b>            |

## **APPENDIX 9**

### **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 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 2025 School Portion of*  
*Town's Expenses*

| <b>ADMINISTRATIVE EXPENSES</b> |                     |                                 |                                  |                                 |
|--------------------------------|---------------------|---------------------------------|----------------------------------|---------------------------------|
| <b>Actual FY25</b>             |                     |                                 |                                  |                                 |
| <b>Town Expenses</b>           | <i>Town Expense</i> | <i>Allocated<br/>Town Costs</i> | <i>Town Costs<br/>Schedule 1</i> | <i>Basis for<br/>Allocation</i> |
| <b>Town Administrator</b>      |                     |                                 |                                  |                                 |
| salary                         | 271,833             | 8,155                           |                                  | 3.00%                           |
| benefits/health                | 44,334              | 1,330                           |                                  | 3.00%                           |
| expenses                       | 30,272              | 908                             |                                  | 3.00%                           |
| other/benefits                 | 96,213              | 2,886                           |                                  | 3.00%                           |
|                                |                     |                                 | <b>13,280</b>                    |                                 |
| <b>Town Accountant</b>         |                     |                                 |                                  |                                 |
| salary                         | 130,107             | 37,731                          |                                  | 29.00%                          |
| benefits/health                | 22,137              | 6,420                           |                                  | 29.00%                          |
| expenses                       | 4,782               | 1,387                           |                                  | 29.00%                          |
| other/benefits                 | 47,485              | 13,771                          |                                  | 29.00%                          |
|                                |                     |                                 | <b>59,309</b>                    |                                 |
| <b>Accountant/Clerical</b>     |                     |                                 |                                  |                                 |
| salaries                       | 61,841              | 17,934                          |                                  | 29.00%                          |
| benefits/health                | 22,167              | 6,428                           |                                  | 29.00%                          |
| expenses                       | 69,019              | 20,015                          |                                  | 29.00%                          |
| other/benefits                 | 22,453              | 6,511                           |                                  | 29.00%                          |
|                                |                     |                                 | <b>50,889</b>                    |                                 |
| <b>Treasurer/Collector</b>     |                     |                                 |                                  |                                 |
| salaries                       | 140,564             | 35,141                          |                                  | 25.00%                          |
| benefits/health                | 5                   | 1                               |                                  | 25.00%                          |
| expenses                       | 45,245              | 11,311                          |                                  | 25.00%                          |
| other/benefits                 | 51,270              | 12,817                          |                                  | 25.00%                          |
|                                |                     |                                 | <b>59,271</b>                    |                                 |
| <b>Unemployment</b>            |                     |                                 |                                  |                                 |
| expenses                       | 8                   | 8                               | <b>8</b>                         | actual                          |
| <b>Data Processing</b>         |                     |                                 |                                  |                                 |
| salaries                       | 28,441              | 9,479                           |                                  | 33.33%                          |
| benefits/health                | 0                   | 0                               |                                  | 33.33%                          |
| expenses                       | 175,551             | 58,511                          |                                  | 33.33%                          |
| other/benefits                 | 0                   | 0                               |                                  | 33.33%                          |
|                                |                     |                                 | <b>67,990</b>                    |                                 |
| <b>Town Audit</b>              |                     |                                 |                                  |                                 |
| expenses                       | 38,250              | 12,749                          | <b>12,749</b>                    | 33.33%                          |
| <b>Crossing Guard</b>          |                     |                                 |                                  |                                 |
| salaries                       | 4,230               | 4,230                           | <b>4,230</b>                     | 100.00%                         |
| <b>Eligible Salaries</b>       | 637,016             | 112,670                         |                                  |                                 |
| <b>Eligible Benefits</b>       | 306,064             | 50,165                          |                                  |                                 |
| <b>Eligible Expenses</b>       | 363,127             | 104,890                         |                                  |                                 |
| <b>TOTAL</b>                   | <b>1,306,206</b>    | <b>267,725</b>                  | <b>267,725</b>                   |                                 |

**Schedule 1**  
**FY 2025 School Portion of**  
**Town's Expenses**

**ANALYSIS: TOWN COSTS/SCHEDULE 1**

**Actual FY24**

| <b>Town Expenses</b>                              | <i>Town Expense</i> | <i>Allocated<br/>Town Costs</i>  | <i>Basis for<br/>Allocation</i> | <i>Town Costs<br/>Schedule 1</i> |
|---------------------------------------------------|---------------------|----------------------------------|---------------------------------|----------------------------------|
| <b>Administrative</b>                             |                     |                                  |                                 |                                  |
| payrolls                                          | 637,016             | 112,670                          | see                             | 112,670                          |
| benefits                                          | 306,064             | 50,165                           | attached                        | 50,165                           |
| supplies/expenses                                 | 363,127             | 104,890                          | schedule                        | 104,890                          |
|                                                   | <u>1,306,206</u>    | <u>267,725</u>                   |                                 | <u>267,725</u>                   |
| <b>Public Works</b>                               |                     |                                  |                                 |                                  |
| payroll                                           | 767,130             | 38,357                           | 5.00%                           | 38,357                           |
| benefits/health                                   | 135,586             | 6,779                            | 5.00%                           | 6,779                            |
| other/benefits                                    | 187,219             | 9,361                            | 5.00%                           | 9,361                            |
| supplies/expenses                                 | 775,240             | 38,762                           | 5.00%                           | 38,762                           |
| utilities                                         | 3,427,491           | 34,275                           | 1.00%                           | 34,275                           |
|                                                   | <u>5,292,665</u>    | <u>127,534</u>                   |                                 | <u>127,534</u>                   |
|                                                   | 24.41%              |                                  |                                 |                                  |
| <b>Employee Benefits</b>                          |                     |                                  |                                 |                                  |
| non-teaching retire                               | 1,145,595           | 122,291                          | Actual                          | 122,291                          |
| health & life                                     | 1,150,010           | 257,085                          | Actual                          | 257,085                          |
| taxes/FICA                                        | 93,861              | 27,127                           | Actual                          | 27,127                           |
|                                                   | <u>2,389,467</u>    | <u>406,503</u>                   |                                 | <u>406,503</u>                   |
|                                                   |                     | \$98,993.60 retiree not included |                                 |                                  |
| <b>Transportation</b>                             |                     |                                  |                                 |                                  |
| MBTA assessment                                   | 68,304              | 0                                |                                 | 0                                |
| <b>Community Services</b>                         |                     |                                  |                                 |                                  |
| police & fire                                     | 3,228,521           | 0                                |                                 | 0                                |
| recreation                                        | 29,094              | 0                                |                                 | 0                                |
|                                                   | <u>3,257,615</u>    | <u>0</u>                         |                                 | <u>0</u>                         |
| <b>Insurance</b>                                  |                     |                                  |                                 |                                  |
| workmen's comp                                    | 27,033              | 6,052                            | Actual                          | 6,052                            |
| property/equipment                                | 177,185             | 29,297                           | Actual                          | 29,297                           |
| school liability                                  | 2,083               | 2,083                            | Actual                          | 2,083                            |
| school accident                                   | 0                   | 0                                | Actual                          | 0                                |
| principal's bond                                  | 0                   | 0                                | Actual                          | 0                                |
|                                                   | <u>206,301</u>      | <u>37,432</u>                    |                                 | <u>37,432</u>                    |
| <b>Regional Schools</b>                           |                     |                                  |                                 |                                  |
| Essex Northshore Agi & Tech                       | 256,445             | 0                                |                                 | 0                                |
| <b>School Assessments</b>                         |                     |                                  |                                 |                                  |
| Special Education                                 | 16,806              |                                  |                                 |                                  |
| Charter School Assessment                         | 222,202             |                                  |                                 |                                  |
| Assessment School Choice                          | 11,550              |                                  |                                 |                                  |
| Chartrter Reimbursement                           | (150,471)           | 100,087                          |                                 | 100,087                          |
| <b>Total Town Costs</b>                           |                     | <b>939,282</b>                   |                                 | <b>939,282</b>                   |
| Including Essex Northshore Agi & Tech Assessments |                     |                                  |                                 | 256,445                          |
| Principal School Borrowings (Long-Term)           |                     |                                  |                                 | 300,000                          |
| Interest School Borrowings (Long-Term)            |                     |                                  |                                 | 17,600                           |
| Principal School Borrowings (Short-Term)          |                     |                                  |                                 | 0                                |
| Interest School Borrowings (Short-Term)           |                     |                                  |                                 | 0                                |
| Fixed Assets                                      |                     |                                  |                                 | 0                                |
| <b>Per Schedule 1</b>                             |                     |                                  |                                 | <b>1,513,327</b>                 |

**School Retirees Insurance** **98,994**

*Schedule 19*  
*FY 2026 Budget*

| <b>ADMINISTRATIVE EXPENSES</b>    |                    |                                 |                                   |                                 |
|-----------------------------------|--------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>Projected FY26</b>             |                    |                                 |                                   |                                 |
| <b>Town Budget</b>                | <i>Town Budget</i> | <i>Allocated<br/>Town Costs</i> | <i>Town Costs<br/>Schedule 19</i> | <i>Basis for<br/>Allocation</i> |
| <b><u>Town Administrator</u></b>  |                    |                                 |                                   |                                 |
| salary                            | 278,557            | 8,357                           |                                   | 3.00%                           |
| benefits/health                   | 57,572             | 1,727                           |                                   | 3.00%                           |
| expenses                          | 20,700             | 621                             |                                   | 3.00%                           |
| other/benefits                    | 98,581             | 2,957                           |                                   | 3.00%                           |
|                                   |                    |                                 | <b>13,662</b>                     |                                 |
| <b><u>Town Accountant</u></b>     |                    |                                 |                                   |                                 |
| salary                            | 133,361            | 38,675                          |                                   | 29.00%                          |
| benefits/health                   | 28,756             | 8,339                           |                                   | 29.00%                          |
| expenses                          | 9,717              | 2,818                           |                                   | 29.00%                          |
| other/benefits                    | 48,677             | 14,116                          |                                   | 29.00%                          |
|                                   |                    |                                 | <b>63,948</b>                     |                                 |
| <b><u>Accountant/Clerical</u></b> |                    |                                 |                                   |                                 |
| salaries                          | 63,084             | 18,294                          |                                   | 29.00%                          |
| benefits/health                   | 28,786             | 8,348                           |                                   | 29.00%                          |
| expenses                          | 75,717             | 21,958                          |                                   | 29.00%                          |
| other/benefits                    | 22,906             | 6,643                           |                                   | 29.00%                          |
|                                   |                    |                                 | <b>55,243</b>                     |                                 |
| <b><u>Treasurer/Collector</u></b> |                    |                                 |                                   |                                 |
| salaries                          | 146,846            | 36,712                          |                                   | 25.00%                          |
| benefits/health                   | 0                  | 0                               |                                   | 25.00%                          |
| expenses                          | 67,688             | 16,922                          |                                   | 25.00%                          |
| other/benefits                    | 53,555             | 13,389                          |                                   | 25.00%                          |
|                                   |                    |                                 | <b>67,022</b>                     |                                 |
| <b><u>Unemployment</u></b>        |                    |                                 |                                   |                                 |
| expenses                          | 25,000             | 12,500                          | <b>12,500</b>                     | 50.00%                          |
| <b><u>Data Processing</u></b>     |                    |                                 |                                   |                                 |
| salary                            | 0                  | 0                               |                                   | 33.33%                          |
| benefits/health                   | 0                  | 0                               |                                   | 33.33%                          |
| expenses                          | 210,537            | 70,172                          |                                   | 33.33%                          |
| other/benefits                    | 0                  | 0                               |                                   | 33.33%                          |
|                                   |                    |                                 | <b>70,172</b>                     |                                 |
| <b><u>Town Audit</u></b>          |                    |                                 |                                   |                                 |
| expenses                          | 39,000             | 12,999                          | <b>12,999</b>                     | 33.33%                          |
| <b><u>Crossing Guard</u></b>      |                    |                                 |                                   |                                 |
| salaries                          | 6,000              | 6,000                           | <b>6,000</b>                      | 100.00%                         |
| <b>Eligible Salaries</b>          | 627,848            | 108,037                         |                                   |                                 |
| <b>Eligible Benefits</b>          | 338,832            | 55,519                          |                                   |                                 |
| <b>Eligible Expenses</b>          | 448,359            | 137,990                         |                                   |                                 |
| <b>TOTAL</b>                      | <b>1,415,039</b>   | <b>301,546</b>                  | <b>301,546</b>                    |                                 |

**Schedule 19**  
**FY 2026 Budget**

**ANALYSIS: TOWN COSTS/SCHEDULE 19**

**Projected FY25**

**Town Budget**

|                                                   | <i>Town Budget</i> | <i>Allocated<br/>Town Costs</i> | <i>Basis for<br/>Allocation</i> | <i>Town Costs<br/>Schedule 19</i> |
|---------------------------------------------------|--------------------|---------------------------------|---------------------------------|-----------------------------------|
| <b>Administrative</b>                             |                    |                                 |                                 |                                   |
| payrolls                                          | 627,848            | 108,037                         | see                             | 108,037                           |
| benefits                                          | 338,832            | 55,519                          | attached                        | 55,519                            |
| supplies/expenses                                 | 448,359            | 137,990                         | schedule                        | 137,990                           |
|                                                   | <u>1,415,039</u>   | <u>301,546</u>                  |                                 | <u>301,546</u>                    |
| <b>Public Works</b>                               |                    |                                 |                                 |                                   |
| payroll                                           | 808,243            | 40,412                          | 5.00%                           | 40,412                            |
| benefits/health                                   | 158,154            | 7,908                           | 5.00%                           | 7,908                             |
| other/benefits                                    | 197,292            | 9,865                           | 5.00%                           | 9,865                             |
| supplies/expenses                                 | 681,606            | 34,080                          | 5.00%                           | 34,080                            |
| utilities                                         | 3,454,817          | 34,548                          | 1.00%                           | 34,548                            |
|                                                   | <u>5,300,112</u>   | <u>126,813</u>                  |                                 | <u>126,813</u>                    |
| <b>Employee Benefits</b>                          |                    |                                 |                                 |                                   |
| non-teaching retire                               | 1,152,222          | 122,942                         | estimated                       | 122,942                           |
| health & life                                     | 1,313,424          | 287,163                         | estimated                       | 287,163                           |
| taxes/FICA                                        | 99,080             | 27,742                          | estimated                       | 27,742                            |
|                                                   | <u>2,564,726</u>   | <u>437,848</u>                  |                                 | <u>437,848</u>                    |
| Retirees not included                             |                    |                                 | \$113,796.71                    |                                   |
| <b>Transportation</b>                             |                    |                                 |                                 |                                   |
| MBTA assessment                                   | 84,425             | 0                               |                                 | 0                                 |
| <b>Community Services</b>                         |                    |                                 |                                 |                                   |
| police & fire                                     | 3,384,398          | 0                               |                                 | 0                                 |
| recreation                                        | 44,914             | 0                               |                                 | 0                                 |
|                                                   | <u>3,429,312</u>   | <u>0</u>                        |                                 | <u>0</u>                          |
| <b>Insurance</b>                                  |                    |                                 |                                 |                                   |
| workmen's comp                                    | 35,700             | 7,023                           | estimated                       | 7,023                             |
| property/equipment                                | 155,174            | 37,538                          | estimated                       | 37,538                            |
| school liability                                  | 2,205              | 2,028                           | estimated                       | 2,028                             |
| school accident                                   | 5,040              | 5,040                           | estimated                       | 5,040                             |
| principal's bond                                  | 0                  | 0                               | estimated                       | 0                                 |
|                                                   | <u>198,119</u>     | <u>51,629</u>                   |                                 | <u>51,629</u>                     |
| <b>Regional Schools</b>                           |                    |                                 |                                 |                                   |
| Essex Northshore Agi & Tech                       | 225,000            | 0                               | Schedule 19                     | 0                                 |
| <b>School Assessments</b>                         |                    |                                 |                                 |                                   |
| Assessment School Choice                          | 9,802              |                                 |                                 |                                   |
| SPED Assessment                                   | 42,339             |                                 |                                 |                                   |
| Charter School Assessment                         | 359,740            |                                 | Schedule 19                     |                                   |
| Reimbursement                                     | (59,373)           | 352,508                         |                                 | 352,508                           |
| <b>Total Town Costs</b>                           |                    | <b>1,270,344</b>                |                                 | <b>1,270,344</b>                  |
| Including Essex Northshore Agi & Tech Assessments |                    |                                 |                                 | 225,000                           |
| Principal School Borrowings (Long-Term)           |                    |                                 |                                 | 290,000                           |
| Interest School Borrowings (Long Term)            |                    |                                 |                                 | 5,800                             |
| Fixed Assets                                      |                    |                                 |                                 | 0                                 |
| <b>Per Schedule 19</b>                            |                    |                                 |                                 | <b>1,791,144</b>                  |

**School Retirees Insurance**

**113,797**

## **APPENDIX 10**

### **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 residents and helpful in planning.



DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

FY 27  
Budget

| Description                                                                   | Reference             | \$18,034,387<br>Borrowings | Issue Date | Interest<br>Rate | Terms<br>Years | Maturity<br>Date | Prin Balance<br>6/30/2026 | FY27         |              | FY28         |              | FY29         |              | FY30         |              | FY31         |                |
|-------------------------------------------------------------------------------|-----------------------|----------------------------|------------|------------------|----------------|------------------|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
|                                                                               |                       |                            |            |                  |                |                  |                           | Principal    | Interest     | Principal    | Interest     | Principal    | Interest     | Principal    | Interest     | Principal    | Interest       |
| CWT - Sewer Lymway Project                                                    | #23-10#14-21#1-22 STM | \$9,279,459                | 12/14/2022 | 2.00%            | 20             | 1/15/2043        | \$7,860,577               | \$466,617.95 | \$169,002.40 | \$466,144.70 | \$158,970.12 | \$465,661.16 | \$148,948.02 | \$465,167.11 | \$138,936.32 | \$464,662.33 | \$128,935.20   |
| CWT - Sewer Collection Repair & Replace                                       | #17-25                | \$7,192,928                | 2/0/2025   | 2.00%            | 20             | 1/15/2045        | \$6,833,281               | \$359,647.00 | \$146,915.54 | \$359,647.00 | \$139,183.13 | \$359,647.00 | \$131,450.72 | \$359,647.00 | \$125,718.31 | \$359,647.00 | \$119,985.90   |
| Sewer Line Infrastructure**                                                   | #17-23                | \$1,562,000                | 6/23/2023  | 6.00%            | 10             |                  | \$61,000                  | \$61,000.00  | \$34,684.00  | \$61,000.00  | \$37,212.00  | \$61,000.00  | \$27,540.00  | \$61,000.00  | \$23,668.00  | \$61,000.00  | \$20,196.00    |
| Total Sewer Projects                                                          |                       | \$18,034,387               |            |                  |                |                  | \$15,306,858              | \$887,464.95 | \$359,601.94 | \$886,991.70 | \$325,685.25 | \$886,508.16 | \$307,538.74 | \$886,014.11 | \$306,521.63 | \$885,509.33 | \$865,171.10   |
| MWRA Pipeline Asst Loan 0% Interest                                           | #26-16#20-17          | \$258,100                  | 8/15/2016  | 0.00%            | 10             | 8/15/2026        | \$25,810.00               | \$25,810.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #11-18                | \$134,000                  | 5/18/2020  | 0.00%            | 10             | 2/15/2030        | \$55,600                  | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #8-19                 | \$134,000                  | 5/18/2020  | 0.00%            | 10             | 2/15/2030        | \$55,600                  | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00       | \$13,400.00  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #22-20                | \$50,000                   | 5/18/2020  | 0.00%            | 10             | 2/15/2030        | \$20,000                  | \$5,000.00   | \$0.00       | \$5,000.00   | \$0.00       | \$5,000.00   | \$0.00       | \$5,000.00   | \$0.00       | \$5,000.00   | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #23-22                | \$200,000                  | 6/12/2023  | 0.00%            | 10             | 6/12/2033        | \$141,132                 | \$20,161.70  | \$0.00       | \$20,161.70  | \$0.00       | \$20,161.70  | \$0.00       | \$20,161.70  | \$0.00       | \$20,161.70  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-23                | \$500,000                  | 6/12/2023  | 0.00%            | 10             | 6/12/2033        | \$347,402                 | \$49,628.80  | \$0.00       | \$49,628.80  | \$0.00       | \$49,628.80  | \$0.00       | \$49,628.80  | \$0.00       | \$49,628.80  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-24                | \$75,450*                  | 6/12/2023  | 0.00%            | 10             | 6/12/2033        | \$54,282                  | \$7,754.50   | \$0.00       | \$7,754.50   | \$0.00       | \$7,754.50   | \$0.00       | \$7,754.50   | \$0.00       | \$7,754.50   | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-24                | \$424,550                  | 6/12/2023  | 0.00%            | 10             |                  | \$424,550                 | \$24,455.00  | \$0.00       | \$24,455.00  | \$0.00       | \$24,455.00  | \$0.00       | \$24,455.00  | \$0.00       | \$24,455.00  | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #17-25                | \$500,000                  |            | 0.00%            | 10             |                  | \$500,000                 | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00         |
| MWRA Pipeline Asst Loan 0% Interest                                           | #16-26                | \$500,000                  |            | 0.00%            | 10             |                  | \$500,000                 | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00       | \$500,000.00 | \$0.00         |
| Total Water Projects                                                          |                       | \$2,700,650                |            |                  |                |                  | \$2,120,375               | \$227,610.00 | \$0.00       | \$251,800.00 | \$251,800.00 | \$251,800.00 | \$251,800.00 | \$251,800.00 | \$251,800.00 | \$222,000.00 | \$1,370,626.43 |
| 40 Steps Renovation                                                           | #32-18                | \$138,700                  | 7/14/2017  | 6.00%            | 5              |                  | \$20,700.00               | \$621.00     | \$928.00     | \$20,700.00  | \$1,944.00   | \$7,200.00   | \$1,512.00   | \$7,200.00   | \$1,080.00   | \$7,200.00   | \$648.00       |
| Paving                                                                        | #21-20                | \$80,000                   | 7/12/2019  | 6.00%            | 10             |                  | \$44,000                  | \$7,000.00   | \$2,370.00   | \$7,000.00   | \$1,944.00   | \$7,200.00   | \$1,512.00   | \$7,200.00   | \$1,080.00   | \$7,200.00   | \$648.00       |
| FEMA Storm Damage                                                             | FY19                  | \$1,613,000                | 6/29/2018  | 6.00%            | 10             |                  | \$401,000                 | \$0.00       | \$20,000.00  | \$100,250.00 | \$1,037.50   | \$100,250.00 | \$9,022.50   | \$100,250.00 | \$8,000.00   | \$100,250.00 | \$7,000.00     |
| Paving                                                                        | #12-21                | \$100,000                  | 6/23/2023  | 6.00%            | 10             |                  | \$92,000                  | \$8,000.00   | \$5,200.00   | \$12,000.00  | \$4,680.00   | \$12,000.00  | \$3,960.00   | \$12,000.00  | \$3,240.00   | \$12,000.00  | \$2,520.00     |
| Municipal Finance Software                                                    | #17-22                | \$350,000                  | 6/24/2022  | 6.00%            | 5              |                  | \$283,000                 | \$32,500.00  | \$15,000.00  | \$12,250.00  | \$1,272.00   | \$12,250.00  | \$3,757.00   | \$12,250.00  | \$3,757.00   | \$12,250.00  | \$3,757.00     |
| Police 2-way radios                                                           | #18-22                | \$190,000                  | 6/24/2022  | 6.00%            | 5              |                  | \$97,000                  | \$0.00       | \$4,320.00   | \$36,000.00  | \$3,240.00   | \$36,000.00  | \$1,080.00   | \$36,000.00  | \$1,080.00   | \$36,000.00  | \$1,080.00     |
| Lowlands Drainage 1                                                           | #39-22                | \$100,000                  | 6/24/2022  | 6.00%            | 10             |                  | \$92,000                  | \$4,000.00   | \$5,400.00   | \$12,572.00  | \$4,902.00   | \$12,572.00  | \$4,149.00   | \$12,572.00  | \$3,394.00   | \$12,572.00  | \$2,640.00     |
| Fire Truck                                                                    | #20-23                | \$350,000                  | 6/23/2023  | 6.00%            | 15             |                  | \$323,000                 | \$15,000.00  | \$15,000.00  | \$22,693.00  | \$17,709.00  | \$22,692.00  | \$16,347.00  | \$22,692.00  | \$14,926.00  | \$22,692.00  | \$13,504.00    |
| Lowlands Drainage 2                                                           | #30-23                | \$550,000                  | 6/23/2023  | 6.00%            | 10             |                  | \$540,000                 | \$16,000.00  | \$25,000.00  | \$29,475.00  | \$24,545.00  | \$29,475.00  | \$23,545.00  | \$29,475.00  | \$21,615.00  | \$29,475.00  | \$17,685.00    |
| Climate Change Preparedness                                                   | #29-23                | \$500,000                  | 7/24/2025  | 6.00%            | 10             |                  | \$500,000                 | \$0.00       | \$25,000.00  | \$62,500.00  | \$28,125.00  | \$62,500.00  | \$24,375.00  | \$62,500.00  | \$20,625.00  | \$62,500.00  | \$16,875.00    |
| Climate Change Preparedness                                                   | #15-24                | \$100,000                  | 7/24/2024  | 6.00%            | 10             |                  | \$100,000                 | \$12,500.00  | \$5,625.00   | \$12,500.00  | \$4,875.00   | \$12,500.00  | \$4,125.00   | \$12,500.00  | \$3,375.00   | \$12,500.00  | \$2,625.00     |
| Paving                                                                        | #15-24                | \$100,000                  | 7/25/2024  | 6.00%            | 10             |                  | \$100,000                 | \$8,000.00   | \$5,760.00   | \$13,143.00  | \$4,337.00   | \$13,143.00  | \$4,337.00   | \$13,143.00  | \$3,548.00   | \$13,143.00  | \$2,700.00     |
| Ambulance                                                                     | #18-25                | \$265,000                  |            | 6.00%            | 15             |                  | \$265,000                 | \$25,000.00  | \$25,000.00  | \$36,500.00  | \$15,105.00  | \$36,500.00  | \$13,143.00  | \$36,500.00  | \$11,925.00  | \$36,500.00  | \$10,335.00    |
| Stormwater Improvements                                                       | #25-25                | \$500,000                  | 7/25/2024  | 6.00%            | 10             |                  | \$500,000                 | \$0.00       | \$25,000.00  | \$62,500.00  | \$28,125.00  | \$62,500.00  | \$24,375.00  | \$62,500.00  | \$20,625.00  | \$62,500.00  | \$16,875.00    |
| Paving                                                                        | #14-26                | \$200,000                  | 7/25/2024  | 6.00%            | 10             |                  | \$200,000                 | \$12,000.00  | \$8,133.00   | \$22,223.00  | \$11,333.00  | \$22,223.00  | \$8,666.00   | \$22,223.00  | \$7,333.00   | \$22,223.00  | \$6,333.00     |
| Climate Change Preparedness                                                   | #20-26                | \$805,000                  | 7/25/2024  | 6.00%            | 10             |                  | \$805,000                 | \$0.00       | \$40,000.00  | \$89,445.00  | \$45,616.00  | \$89,444.00  | \$40,250.00  | \$89,444.00  | \$34,883.00  | \$89,444.00  | \$65,348.50    |
| Interest & Principal                                                          |                       |                            |            |                  |                |                  | \$309,683.00              | \$925,235.50 | \$233,260    | \$691,976    | \$233,260    | \$671,274    | \$192,365    | \$666,938.50 | \$196,925    | \$666,938.50 | \$126,325      |
| Total General Projects                                                        |                       | \$5,941,700                |            |                  |                |                  | \$4,336,700               | \$103,000    | \$206,683    | \$691,976    | \$233,260    | \$671,274    | \$192,365    | \$666,938.50 | \$196,925    | \$666,938.50 | \$126,325      |
| Short Term Interest - RANs                                                    |                       |                            |            |                  |                |                  |                           |              |              |              |              |              |              |              |              |              |                |
| TOTAL ALL                                                                     |                       |                            |            |                  |                |                  | \$21,762,933              | \$1,218,075  | \$857,485    | \$1,830,708  | \$562,625    | \$1,809,582  | \$506,303    | \$1,647,838  | \$443,447    | \$1,615,533  | \$391,442      |
| CPA Debt                                                                      |                       |                            |            |                  |                |                  |                           |              |              |              |              |              |              |              |              |              |                |
| CPA Loan Building                                                             | #21E-521              | \$500,000                  | 6/24/2022  | 6.00%            | 10             |                  | \$110,000                 | \$22,000.00  | \$5,940.00   | \$4,620.00   | \$3,100.00   | \$22,000.00  | \$3,100.00   | \$22,000.00  | \$3,100.00   | \$22,000.00  | \$660.00       |
| CPA Loan Library                                                              | #21E-521              | \$1,500,000                | 6/24/2022  | 6.00%            | 10             |                  | \$1,500,000               | \$47,857.00  | \$18,665.00  | \$88,500.00  | \$15,793.00  | \$88,500.00  | \$15,792.00  | \$88,500.00  | \$15,035.00  | \$88,500.00  | \$79,500.00    |
| CPA Phase 1 Library Renovation                                                | #21E-522              | \$350,000                  | 6/23/2023  | 6.00%            | 10             |                  | \$335,000                 | \$47,857.00  | \$18,665.00  | \$47,857.00  | \$15,793.00  | \$47,857.00  | \$15,792.00  | \$47,857.00  | \$15,035.00  | \$47,857.00  | \$43,500.00    |
| CPA Phase 2 Library Renovation                                                | #21E-523              | \$500,000                  | 7/24/2025  | 6.00%            | 10             |                  | \$500,000                 | \$50,000.00  | \$25,500.00  | \$50,000.00  | \$25,500.00  | \$50,000.00  | \$25,500.00  | \$50,000.00  | \$25,500.00  | \$50,000.00  | \$21,500.00    |
| Interest & Principal                                                          |                       |                            |            |                  |                |                  |                           |              |              |              |              |              |              |              |              |              |                |
| Total CPA Debt                                                                |                       | \$2,850,000                |            |                  |                |                  | \$2,445,000               | \$119,857.00 | \$53,105.00  | \$169,857.00 | \$134,413.00 | \$169,857.00 | \$124,222.00 | \$169,857.00 | \$114,030.00 | \$122,000.00 | \$96,660.00    |
| *\$800,000 authorized; only \$78,450 borrowed from this authorization to date |                       |                            |            |                  |                |                  |                           |              |              |              |              |              |              |              |              |              |                |
| Issued as short-term RANs                                                     |                       |                            |            |                  |                |                  |                           |              |              |              |              |              |              |              |              |              |                |

DEBT SERVICE INCLUDING ESTIMATED  
AUTHORIZED DEBT

FY 27  
Budget

| Description                                                                   | Reference             | \$18,034,387<br>Borrowings | Issue Date | Interest<br>Rate | Terms<br>Years | FY Thereafter   |                 | Totals          | Principal       | Interest       | CHECK           |  |
|-------------------------------------------------------------------------------|-----------------------|----------------------------|------------|------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|--|
|                                                                               |                       |                            |            |                  |                | Principal       | Interest        |                 |                 |                | Interest        |  |
| CWT - Sewer Lymway Project                                                    | #23-19#14-21#1-22 STM | \$9,279,459                | 12/14/2022 | 2.00%            | 20             | \$5,324,324.15  | \$771,399.04    | \$9,279,768.50  | \$7,860,577.40  | \$1,516,191.10 | \$9,376,768.50  |  |
| CWT - Sewer Collection Repair & Replace                                       | #17-25                | \$7,192,928                | 2/10/2023  | 2.00%            | 20             | \$5,035,046.00  | \$811,900.92    | \$8,302,435.52  | \$6,833,281.00  | \$1,469,134.52 | \$8,302,435.52  |  |
| Sewer Trunk Infrastructure**                                                  | #17-23                | \$1,562,000                | 6/23/2023  | 6.00%            | 10             | \$396,000.00    | \$45,000.00     | \$183,600.00    | \$162,000.00    | \$21,600.00    | \$183,600.00    |  |
| Interest & Principal                                                          |                       |                            |            |                  |                |                 | \$12,602,570.11 |                 |                 |                |                 |  |
| Total Sewer Projects                                                          |                       | \$18,034,387               |            |                  |                | \$10,873,370.15 | \$1,629,199.96  | \$18,474,804.02 | \$15,306,858.40 | \$3,168,945.62 | \$18,474,804.02 |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #26-16#20-17          | \$258,100                  | 8/15/2016  | 0.00%            | 10             | \$0.00          | \$0.00          | \$25,810.00     | \$25,810.00     | \$0.00         | \$25,810.00     |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #11-18                | \$134,000                  | 5/18/2020  | 0.00%            | 10             | \$0.00          | \$0.00          | \$53,600.00     | \$53,600.00     | \$0.00         | \$53,600.00     |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #8-19                 | \$134,000                  | 5/18/2020  | 0.00%            | 10             | \$0.00          | \$0.00          | \$53,600.00     | \$53,600.00     | \$0.00         | \$53,600.00     |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #22-20                | \$50,000                   | 5/18/2020  | 0.00%            | 10             | \$0.00          | \$0.00          | \$20,000.00     | \$20,000.00     | \$0.00         | \$20,000.00     |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #23-22                | \$300,000                  | 6/12/2023  | 0.00%            | 10             | \$40,323.40     | \$0.00          | \$141,131.90    | \$141,131.90    | \$0.00         | \$141,131.90    |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-23                | \$500,000                  | 6/12/2023  | 0.00%            | 10             | \$99,257.60     | \$0.00          | \$347,401.60    | \$347,401.60    | \$0.00         | \$347,401.60    |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-24                | \$75,450*                  | 6/12/2023  | 0.00%            | 10             | \$15,500.00     | \$0.00          | \$54,281.50     | \$54,281.50     | \$0.00         | \$54,281.50     |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #19-24                | \$424,550                  | 6/12/2023  | 0.00%            | 10             | \$217,275.00    | \$0.00          | \$424,550.00    | \$424,550.00    | \$0.00         | \$424,550.00    |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #17-25                | \$500,000                  |            | 0.00%            | 10             | \$500,000.00    | \$0.00          | \$500,000.00    | \$500,000.00    | \$0.00         | \$500,000.00    |  |
| MWRA Pipeline Asst Loan 0% Interest                                           | #16-26                | \$500,000                  |            | 0.00%            | 10             | \$500,000.00    | \$0.00          | \$500,000.00    | \$500,000.00    | \$0.00         | \$500,000.00    |  |
| Interest & Principal                                                          |                       |                            |            |                  |                | \$917,365.00    | \$0.00          | \$917,365.00    |                 |                |                 |  |
| Total Water Projects                                                          |                       | \$2,700,650                |            |                  |                | \$917,365.00    | \$0.00          | \$2,120,375.00  | \$2,120,375.00  | \$0.00         | \$2,120,375.00  |  |
| 40 Steps Renovation                                                           | #32-18                | \$138,700                  | 7/14/2017  | 6.00%            | 5              | \$0.00          | \$0.00          | \$22,249.00     | \$20,700.00     | \$1,549.00     | \$22,249.00     |  |
| Paving                                                                        | #21-20                | \$80,000                   | 7/12/2019  | 6.00%            | 10             | \$7,200.00      | \$2,160.00      | \$10,770.00     | \$43,000.00     | \$7,770.00     | \$50,770.00     |  |
| FEMA Storm Damage                                                             | FY19                  | \$1,613,000                | 6/29/2018  | 6.00%            | 10             | \$0.00          | \$0.00          | \$469,120.00    | \$401,000.00    | \$68,120.00    | \$469,120.00    |  |
| Paving                                                                        | #12-21                | \$100,000                  | 6/23/2023  | 6.00%            | 10             | \$36,000.00     | \$3,240.00      | \$114,920.00    | \$92,000.00     | \$22,920.00    | \$114,920.00    |  |
| Municipal Finance Software                                                    | #17-22                | \$350,000                  | 6/24/2022  | 6.00%            | 5              | \$0.00          | \$0.00          | \$313,029.00    | \$283,000.00    | \$30,029.00    | \$313,029.00    |  |
| Police 2-way radios                                                           | #18-22                | \$190,000                  | 6/24/2022  | 6.00%            | 5              | \$0.00          | \$0.00          | \$80,640.00     | \$72,000.00     | \$8,640.00     | \$80,640.00     |  |
| Lowlands Drainage 1                                                           | #39-22                | \$100,000                  | 6/24/2022  | 6.00%            | 15             | \$37,716.00     | \$3,393.00      | \$115,882.00    | \$92,004.00     | \$23,878.00    | \$115,882.00    |  |
| Fire Truck                                                                    | #30-23                | \$350,000                  | 6/23/2023  | 6.00%            | 15             | \$213,228.00    | \$57,568.00     | \$458,111.00    | \$322,997.00    | \$135,114.00   | \$458,111.00    |  |
| Lowlands Drainage 2                                                           | #26-23                | \$550,000                  | 6/23/2023  | 6.00%            | 10             | \$262,000.00    | \$31,440.00     | \$690,760.00    | \$540,000.00    | \$150,760.00   | \$690,760.00    |  |
| Climate Change Preparedness                                                   | #29-23                | \$500,000                  | 7/24/2025  | 6.00%            | 10             | \$250,000.00    | \$30,000.00     | \$645,000.00    | \$500,000.00    | \$145,000.00   | \$645,000.00    |  |
| Paving                                                                        | #15-24                | \$100,000                  | 7/24/2024  | 6.00%            | 10             | \$37,500.00     | \$3,375.00      | \$124,000.00    | \$100,000.00    | \$24,000.00    | \$124,000.00    |  |
| Paving                                                                        | #15-24                | \$100,000                  | 7/25/2024  | 6.00%            | 10             | \$39,429.00     | \$3,547.00      | \$125,078.00    | \$100,001.00    | \$25,077.00    | \$125,078.00    |  |
| Ambulance                                                                     | #18-25                | \$265,000                  | 6/23/2023  | 6.00%            | 15             | \$159,000.00    | \$28,620.00     | \$344,500.00    | \$265,000.00    | \$79,500.00    | \$344,500.00    |  |
| Stormwater Improvements                                                       | #25-25                | \$500,000                  | 7/25/2024  | 6.00%            | 10             | \$250,000.00    | \$30,000.00     | \$645,000.00    | \$500,000.00    | \$145,000.00   | \$645,000.00    |  |
| Paving                                                                        | #14-26                | \$200,000                  | 7/25/2024  | 6.00%            | 10             | \$111,115.00    | \$16,665.00     | \$266,004.00    | \$200,007.00    | \$65,997.00    | \$266,004.00    |  |
| Climate Change Preparedness                                                   | #26-26                | \$505,000                  | 7/25/2024  | 6.00%            | 10             | \$447,220.00    | \$67,082.00     | \$1,062,345.00  | \$804,997.00    | \$257,348.00   | \$1,062,345.00  |  |
| Interest & Principal                                                          |                       |                            |            |                  |                | \$2,125,554.00  | \$275,146       | \$2,125,554.00  |                 |                |                 |  |
| Total General Projects                                                        |                       | \$5,941,700                |            |                  |                | \$1,850,408     | \$5,537,408     | \$5,537,408     | \$4,336,706     | \$1,190,702    | \$5,537,408     |  |
| Short Term Interest - RANs                                                    |                       |                            |            |                  |                |                 | \$170,000.00    | \$170,000.00    |                 |                |                 |  |
| TOTAL ALL                                                                     |                       |                            |            |                  |                | \$13,641,143    | \$1,904,346     | \$26,122,587    | \$21,762,939    | \$4,359,648    | \$26,122,587    |  |
| CPA Debt                                                                      |                       |                            |            |                  |                |                 |                 |                 |                 |                |                 |  |
| CPA Town Building                                                             | #21E-5/21             | \$500,000                  | 6/24/2022  | 6.00%            | 10             | \$0.00          | \$0.00          | \$126,500.00    | \$110,000.00    | \$16,500.00    | \$126,500.00    |  |
| CPA Town Hall                                                                 | #21E-5/21             | \$1,500,000                | 6/23/2023  | 6.00%            | 10             | \$1,040,000.00  | \$1,040,000.00  | \$2,500,000.00  | \$1,500,000.00  | \$1,000,000.00 | \$2,500,000.00  |  |
| CPA Town Hall, Library, Cemetery                                              | #23E-5/22             | \$350,000                  | 6/23/2023  | 6.00%            | 10             | \$143,577.00    | \$12,927.00     | \$405,332.00    | \$335,000.00    | \$70,332.00    | \$405,332.00    |  |
| CPA Phase 3 Library Renovation                                                | #23E-25               | \$500,000                  | 7/24/2025  | 6.00%            | 10             | \$250,000.00    | \$37,500.00     | \$650,000.00    | \$500,000.00    | \$150,000.00   | \$650,000.00    |  |
| Interest & Principal                                                          |                       |                            |            |                  |                | \$1,693,572.00  | \$2,757,994.00  | \$1,064,422.00  | \$2,445,000.00  | \$1,586,852.00 | \$4,031,852.00  |  |
| Total CPA Debt                                                                |                       | \$2,850,000                |            |                  |                | \$1,693,572.00  | \$1,064,422.00  | \$4,031,852.00  | \$2,445,000.00  | \$1,586,852.00 | \$4,031,852.00  |  |
| *\$500,000 authorized; only \$78,450 borrowed from this authorization to date |                       |                            |            |                  |                |                 |                 |                 |                 |                |                 |  |
| Issued as short-term RANs                                                     |                       |                            |            |                  |                |                 |                 |                 |                 |                |                 |  |

## **APPENDIX 11**

### **Reserve Fund Transfers**

As of the publication of this book, there have been no transfers from the Advisory and Finance Committee's Reserve Fund for FY 2026.

## **APPENDIX 12**

### **Town of Nahant Rodenticide By-law**

Following is the text of the Rodenticide By-law as drafted in the Citizen's Petition for Article 23.

## **Section A: By-law**

Second-Generation Anticoagulant Rodenticides, or SGARS, have been clearly shown to be harmful to predator species. SGARS cause damage to our larger ecosystem by the secondary poisoning of natural predators of rodents (owls, hawks, eagles), and the accidental poisoning of children and pets. SGARS create a counterproductive, long-term impact on natural rodent-control efforts by these natural predators.

Whereas the Town of Nahant is committed to reducing poisoning and inhumane suffering to both target and nontarget wildlife as well as pets and children, this by-law aims to specifically codify the application and use of alternatives to SGARS with reasonable consideration given to more humane methods.

## **Section B: Applicability**

This policy applies to all properties in Nahant. This policy only applies to the use of Second-Generation Anticoagulant Rodenticides (SGARS).

## **Section C: Definitions**

1. Rodenticides: A subclass of pesticides, defined under the Massachusetts Pesticide Control Act, General Laws Chapter 132B, as substances or mixtures of substances intended to prevent, destroy, repel, or mitigate rodents that are declared to be pests by the Massachusetts Pesticide Board.
2. SGAR: Acronym of Second-Generation Anticoagulant Rodenticide, rodenticides developed to control rodents that are resistant to first Generation Anticoagulant Rodenticides and contain compounds that interfere with blood clotting and cause slow death as long as several days from excessive bleeding, and also remain in animal tissues for an extended period of time. These products currently include, but are not limited to, those containing brodifacoum, bromadiolone, difenacoum, or difethialone.
3. Lower-risk Rodenticides: These products currently include, but are not limited to, substances or mixtures of substances that contain doses lethal to rodents: high-dose Vitamin D (cholecalciferol – for example the brand d-CON whose formula no longer includes SGARS as of 2025) or CO2 in the form of gas or dry ice.
4. Integrated Pest Management (IPM): defined at Massachusetts State Regulation 333 CMS 14.02 as “A comprehensive strategy of pest control whose major objective is to achieve desired levels of pest control in an environmentally responsible manner by combining multiple pest control measures to reduce the need for reliance on chemical pesticides; more specifically, a combination of pest controls which addresses conditions that support pests and may include, but not be limited to, the use of monitoring techniques to determine immediate and ongoing need for pest control, increased sanitation, physical barrier methods, the use of natural pest enemies, and a judicious use of permitted lower-risk pesticides when necessary.”

#### **Section D: Prohibited Rodenticide**

The use of either first- or second-generation anticoagulant rodenticides (SGARS) or future-generation anticoagulant rodenticides is hereby prohibited on all Nahant properties as of the effective date of this policy. SGARS include Brodifacoum (brand names Mouser, Ratak, Talon), Bromadiolone (Maki Mini Blok, Contrac), Difenacoum (Di-Kill), and Difethialone (First Strike, Hombre).

#### **Section E: Recommended Rodenticide Methods**

Nahant is committed to the use of safer and more humane methods for rodent control. Therefore, recommended methods of rodent control should be electric shock boxes and contraception bait stations. Snap traps are permitted, but only if baited with nonpoisonous substances. Glue boards are not recommended as they cause a long and cruel death.

#### **Section F. Enforcement; violations and penalties.**

The Board of Selectmen, and persons designated by the Board of Selectmen, shall have the authority to administer and enforce this by-law.

Whoever violates any provision of this by-law may be penalized by the non-criminal disposition process set forth in Article XIII of the Nahant Police By-Laws. The following penalties apply:

1st offense: Warning

2nd offense: \$ 25.00

3rd offense: \$ 50.00

4th offense: \$100.00

5th and subsequent offenses, absent any mitigating circumstances: \$300.00.

Each day on which a violation exists shall be deemed to be a separate offense.

#### **Section G: Severability; effective date.**

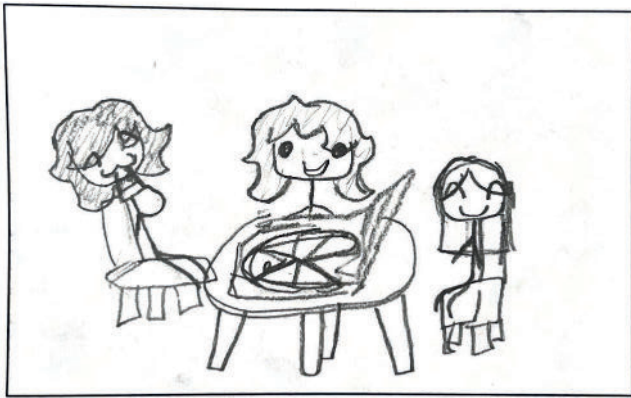
Each section of this by-law shall be construed as separate to the end that if any section, sentence, clause or phrase thereof shall be held invalid for any reason, the remainder of that by-law and all other by-laws shall continue in full force.





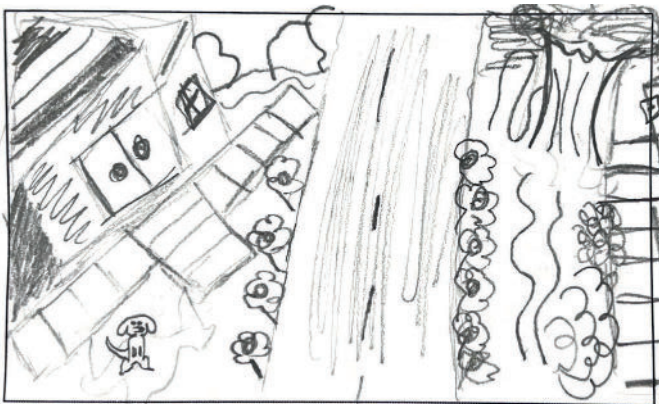
Bam! My brother swings the bat, and the ball goes flying. Mom calls us in for dinner. As we run inside, I hear the waves splash against the shore of **Forty Steps**.

-Bingham Palmer



Crunch! My friends and I bite into pizza at **Captains**. Laughter fills the air as we joke and smile.

- Eleanor Pitney



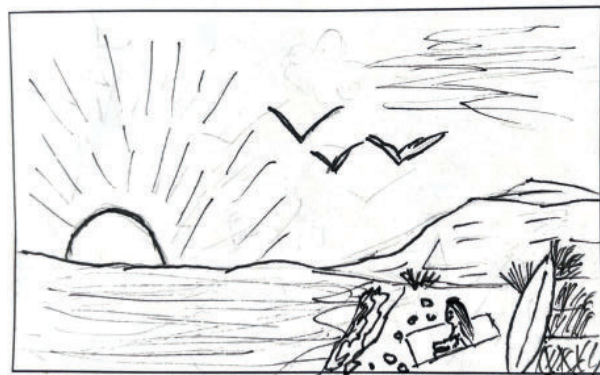
Swoosh! A wave of pent-up nostalgia washes over the towering trees. A cold breeze numbs my hands and feet, a familiar feeling, as if I've lived this moment before. What is this place? Well, it's **Nahant**.

- Destiny Martinez Almonte



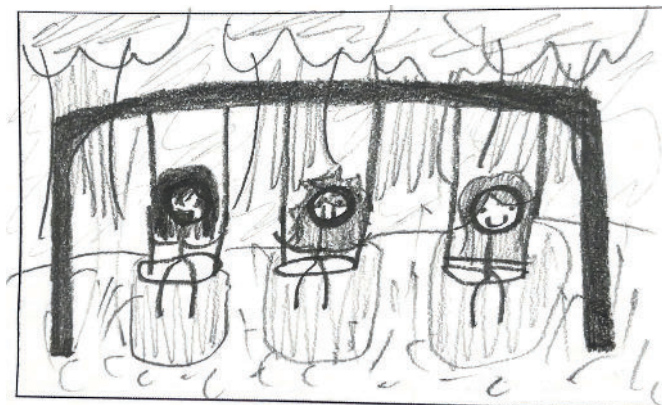
You feel the warm sand on the floor. You find yourself on the seashore. You sit by the rocks. You look above and see the Seagull flock. Whoosh! A wave makes a splash. This day at **Long Beach** won't be the last.

- Mary Dilisio



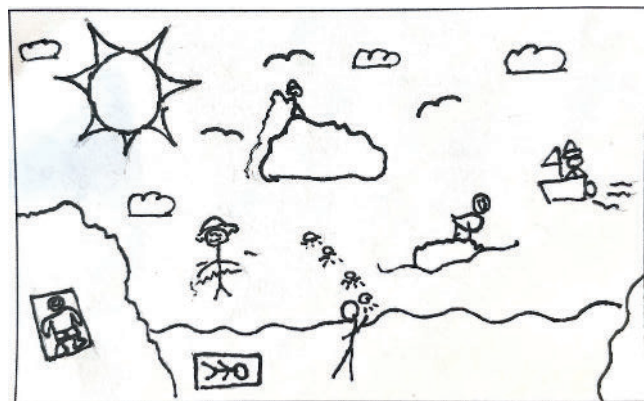
SWISH! Me and my friends go high on the swings at **Flash Road Park**! Laughing, talking, and having lots of fun. STOMP STOMP! As we push ourselves off the ground to get higher!

- Scarlett York



Splish, splash, we hear, as we're swimming at **Canoe Beach**. The water may be cold, but the hot sun will surely warm you up.

- James Marsh

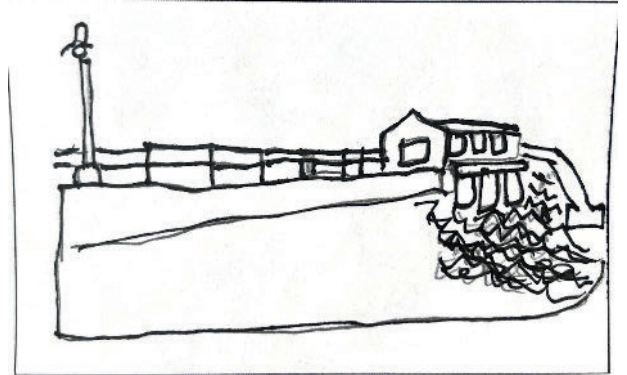


## NOTES

## NOTES

Splash! Splash! The ocean waves bump each other while my friends and I jump off **the Wharf**. We jump off the pegs while the others are swimming.

- Galileo Anderson-Sinclair



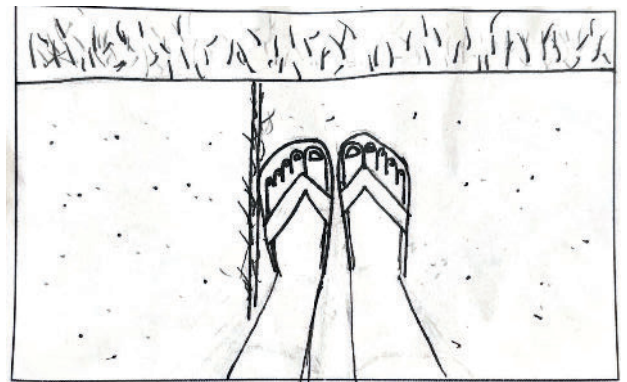
Splash! People jumping off the wharf into the clear blue water. People fishing and going on boats. People having a good time at **the Wharf**.

- Jace Carrington



You walk off the beach onto the hot pavement of **Nahant Road**. Flip, flop. You can feel the sand in between your toes as chatter ripples through the air. The sun beats down from above, filling you with warm sunshine.

- Marlowe Williams



**Nahant Town Hall  
334 Nahant Road  
Nahant, MA 01908**

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