

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

Line #	FY22 Actual Expenses	FY23 Actual Expenses	FY24 Budgeted Budget	FY25 Recommended Budget	% Change from FY24
General Government					
<u>Moderator</u>					
1	0	0	60	60	0.00%
<u>Selectmen</u>					
2	0	0	3	3	0.00%
3	193,412	145,529	169,400	160,400	-5.31%
<u>Town Administrator</u>					
4	232,031	241,463	251,705	272,655	8.32%
5	0	0	0	0	0.00%
6	0	0	0	0	0.00%
7	0	0	0	0	0.00%
8	0	0	0	0	0.00%
9	500	500	500	500	0.00%
10	52,253	14,974	38,650	38,700	0.13%
11	0	460	2,000	2,000	0.00%
<u>Finance Committee</u>					
12	9,960	10,160	10,175	10,175	0.00%
<u>Town Accountant</u>					
13	159,133	175,342	182,338	191,952	5.27%
14	3,010	5,309	9,717	9,717	0.00%
<u>Assessors</u>					
15	93,106	99,128	111,516	115,374	3.46%
16	84,922	62,869	61,575	61,575	0.00%
<u>Treasurer/Collector</u>					
17	129,285	135,648	134,924	141,975	5.23%
18	53,154	35,544	64,573	64,573	0.00%
19	1,203	1,400	1,400	1,400	0.00%
<u>Town Counsel</u>					
20	55,000	75,000	75,000	75,000	0.00%
<u>Town Hall</u>					
21	30,657	32,177	33,254	37,213	11.91%
22	51,069	47,897	59,410	60,056	1.09%
23	3,014	38,925	15,000	15,000	0.00%
<u>Data Processing</u>					
24	136,696	194,602	213,000	201,599	-5.35%
<u>Town Clerk</u>					
25	70,335	70,920	73,705	76,726	4.10%
26	16,638	10,930	15,800	15,000	-5.06%
27	969	1,400	1,400	1,500	7.14%
<u>Election/Registration</u>					
28	9,259	23,500	17,060	17,175	0.67%
<u>Conservation Commission</u>					
29	1,113	1,227	1,260	1,260	0.00%
<u>Planning Board</u>					
30	2,650	331	2,650	2,650	0.00%
<u>Zoning/Board of Appeals</u>					
31	162	927	2,900	2,650	-8.62%
Total General Government					
	1,389,530	1,426,163	1,548,975	1,576,888	1.80%

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Public Safety					
<u>Police Department</u>					
32	1,358,528	1,405,491	1,468,966	1,488,022	1.30%
33	149,557	179,156	200,104	207,874	3.88%
34	86,875	81,436	80,000	88,000	10.00%
35	0	0	0	0	0.00%
36	1,594,960	1,666,083	1,749,070	1,783,896	1.99%
<u>Fire Department</u>					
37	992,579	1,060,115	1,090,163	1,164,984	6.86%
38	172,678	156,677	202,137	222,988	10.32%
39	25,000	51,684	25,000	118,000	372.00%
40	1,190,258	1,268,476	1,317,300	1,505,972	14.32%
	2,785,218	2,934,558	3,066,370	3,289,868	7.29%
Other Public Safety					
<u>Inspectional Services Department</u>					
41	18,757	45,358	56,492	58,352	3.29%
<u>Building Inspection</u>					
42	17,566	17,975	19,242	19,608	1.90%
43	6,770	7,067	7,700	8,555	11.10%
<u>Plumbing/Gas Inspection</u>					
44	7,054	7,195	7,363	7,501	1.87%
45	300	525	950	950	0.00%
<u>Wiring Inspection</u>					
46	6,564	6,855	7,363	7,501	1.87%
47	802	950	950	950	0.00%
<u>Emergency Management</u>					
48	10,132	10,510	17,600	23,100	31.25%
49	3,629	2,746	7,000	13,000	85.71%
50	0	39,766	15,000	15,000	0.00%
<u>Animal Control</u>					
51	10,183	10,386	10,646	10,859	2.00%
52	2,368	3,107	4,003	4,003	0.00%
<u>Parking Clerk</u>					
53	6,750	6,750	6,750	6,750	0.00%
54	14,238	6,699	14,985	14,985	0.00%
<u>Harbormaster</u>					
55	3,384	3,459	3,546	5,044	42.24%
56	7,028	6,605	9,843	10,190	3.53%
57	0	0	0	0	0.00%
<u>Wharfinger</u>					
58	1,934	2,020	2,073	2,535	22.29%
59	1,509	0	3,127	3,030	-3.10%
60	8,000	9,500	0	4,500	100.00%
<u>Public Health</u>					
61	26,319	36,228	88,046	48,297	-45.15%
62	196	10,033	30,000	18,686	-37.71%
<u>Ocean Rescue</u>					
63	0	0	0	0	0.00%
64	0	0	0	0	0.00%
	153,484	233,734	312,679	283,396	-9.37%
Total Public Safety	2,938,701	3,168,293	3,379,049	3,573,264	5.75%

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Education System					
School Department					
65	314,676	458,439	487,234	503,492	3.34%
66	1,567,938	1,607,137	1,647,315	1,709,620	3.78%
67	1,747,397	1,738,981	1,937,912	1,984,116	2.38%
68	3,630,011	3,804,556	4,072,461	4,197,228	3.06%
Transportation					
69	156,975	171,090	175,550	178,014	1.40%
70	82,027	67,726	109,938	110,645	0.64%
71	239,002	238,816	285,488	288,659	1.11%
72	353,600	341,600	329,600	317,600	-3.64%
73	184,523	189,009	194,226	256,445	32.03%
Total Education System					
	4,407,136	4,573,981	4,881,775	5,059,932	3.65%

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Public Works Department					
<u>Public Works Administration</u>					
74	7,378	7,730	7,875	8,306	5.47%
75	15,731	19,860	24,155	27,103	12.20%
76	12,500	5,236	12,750	9,000	-29.41%
	35,609	32,825	44,780	44,409	-0.83%
<u>Highways and Streets</u>					
77	113,013	120,696	126,277	126,195	-0.06%
78	166,620	176,043	187,798	158,331	-15.69%
79	24,000	56,378	30,000	30,000	0.00%
	303,633	353,117	344,075	314,526	-8.59%
80	179,182	121,462	30,000	30,000	0.00%
<u>Beaches & Parks</u>					
81	64,237	65,410	69,789	78,539	12.54%
82	45,139	32,864	29,796	29,822	0.09%
83	0	62,000	30,000	106,000	253.33%
	109,376	160,274	129,585	214,361	65.42%
<u>Cemetery</u>					
84	37,451	35,697	44,800	46,967	4.84%
85	8,877	6,225	13,074	13,099	0.19%
86	1,000	18,407	25,000	25,000	0.00%
	47,328	60,329	82,874	85,066	2.64%
<u>Overhead Operations</u>					
87	0	0	0	0	0.00%
88	0	0	0	0	0.00%
89	3,293	3,085	71,312	11,000	-84.57%
	3,293	3,085	71,312	11,000	-84.57%
Total Public Works Department					
	678,422	731,092	702,626	699,362	-0.46%

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Culture/Recreation					
<u>Council on Aging</u>					
90	35,194	44,450	52,795	53,354	1.06%
91	20,743	18,063	16,756	17,306	3.28%
92	0	0	0	0	0.00%
<u>Veteran's Agent</u>					
93	8,405	8,574	8,789	9,500	8.09%
94	11,737	23,120	33,550	32,525	-3.06%
<u>Library</u>					
95	170,071	185,867	191,297	196,406	2.67%
96	73,115	68,182	71,316	73,301	2.78%
97	0	0	0	0	0.00%
<u>Recreation -General</u>					
98	0	0	3,296	3,362	2.00%
<u>Recreation-Sailing</u>					
99	5,650	5,950	6,099	6,221	2.00%
<u>Recreation-Tennis</u>					
100	2,880	2,937	3,011	3,072	2.03%
<u>Historical Commission</u>					
101	0	0	0	0	0.00%
<u>Memorial Day Committee</u>					
102	7,498	4,612	8,000	10,000	25.00%
<u>Fourth of July Committee</u>					
103	952	757	10,000	10,000	0.00%
<u>Beautification Committee</u>					
104	1,991	2,026	2,150	2,150	0.00%
<u>Personnel Committee</u>					
105	0	0	0	0	0.00%
<u>Military Housing</u>					
106	59,545	34,357	0	0	0.00%
Total Culture/Recreation					2.49%

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General Debt Service					
107 Debt Service	18,002	39,224	181,764	333,661	83.57%
108 Military Housing Debt Service	18,660	18,608	55,980	1,936,000	3358.38%
109 Short Term Debt	4,593	17,611	40,000	40,000	0.00%
Total Debt Service	41,256	75,443	277,744	2,309,661	731.58%
Total Operation Cost	9,852,824	10,373,866	11,197,228	13,636,304	21.78%
Intergovernmental					
Cherry Sheet					
110 State Assessments	123,747	102,577	116,524	137,207	17.75%
111 County Assessments	0	0	0	0	0.00%
112 School Choice Assessment	13,303	0	0	9,672	100.00%
113 Charter School Assessment	152,947	220,838	240,005	196,265	-18.22%
Total Intergovernmental	289,997	323,415	356,529	343,144	-3.75%
Other Expenses					
114 Pension/Annuity Expenses	0	0	0	0	0.00%
115 Essex County Retirement Expenses	885,708	969,189	990,000	1,079,241	9.01%
116 Unemployment Compensation	0	81,632	25,000	25,000	0.00%
117 Health Insurance	816,404	940,799	1,033,500	1,152,664	11.53%
118 Life Insurance	1,206	1,293	1,500	1,500	0.00%
119 Medicare Expenses	85,770	93,741	94,305	96,663	2.50%
120 Insurance Committee Expenses	263,618	247,893	331,277	351,036	5.96%
121 Retirement Account	50,000	0	50,000	50,000	0.00%
Total Other Expenses	2,102,706	2,334,547	2,525,582	2,756,104	9.13%
Total Before Reserve Fund and Articles	12,245,526	13,031,828	14,079,339	16,735,552	18.87%
Reserve Funds					
122 Base Appropriation	168,500	70,000	200,000	175,000	-12.50%
123 Utility Reserve	0	0	25,000	25,000	100.00%
Total Reserve Funds	168,500	70,000	225,000	200,000	-11.11%
Total General Funds	12,414,026	13,101,828	14,304,339	16,935,552	18.39%

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Interfund Transfers-Out						
124	Transfer to W/S Enterprise Fund Debt Shift	793,807	834,589	1,365,498	1,554,749	13.86%
125	Transfer to Capital Projects	408,500	832,934	50,000	0	-100.00%
126	Transfer to Wharf Insurance	0	0	0	0	0.00%
127	FEMA - Storm Damage	0	0	0	0	0.00%
128	Stabilization Fund	150,000	250,000	200,000	200,000	0.00%
129	OPEB Stabilization Fund	25,000	25,000	25,000	25,000	0.00%
Total Interfund Transfers Out		1,377,307	1,942,523	1,640,498	1,779,749	8.49%
TOTAL APPROPRIATIONS		13,791,333	15,044,351	15,944,837	18,715,301	17.38%

Estimated Revenue	17,547,076
Funded from Overlay Surplus	0
Funded from Free Cash	1,168,225
Surplus or (Shortage)	0