

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

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

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

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

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

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

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

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

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