

**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 | |
|---------------------------------|---------------------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|--------------|
| General Government | | | | | | | | | | |
| <u>Moderator</u> | | | | | | | | | | |
| 1 | General Expenses | 0 | 0 | 60 | 60 | 0.00% | 60 | 0.00% | 60 | 0.00% |
| <u>Selectmen</u> | | | | | | | | | | |
| 2 | Salaries/Wages | 0 | 0 | 3 | 3 | 0.00% | 3 | 0.00% | 3 | 0.00% |
| 3 | General Expenses | 144,962 | 223,070 | 137,400 | 143,400 | 4.37% | 148,400 | 8.01% | 148,400 | 8.01% |
| <u>Town Administrator</u> | | | | | | | | | | |
| 4 | Salaries/Wages | 250,087 | 271,833 | 278,557 | 279,401 | 0.30% | 279,401 | 0.30% | 279,401 | 0.30% |
| 5 | ADA Coordinator | 500 | 500 | 500 | 500 | 0.00% | 500 | 0.00% | 500 | 0.00% |
| 6 | General Expenses | 15,696 | 30,272 | 18,700 | 18,700 | 0.00% | 23,700 | 26.74% | 23,700 | 26.74% |
| 7 | Capital Outlay-Copier | 0 | 0 | 2,000 | 0 | -100.00% | 0 | -100.00% | 0 | -100.00% |
| <u>Finance Committee</u> | | | | | | | | | | |
| 8 | General Expenses | 10,168 | 10,175 | 13,175 | 12,175 | -7.59% | 12,175 | -7.59% | 12,175 | -7.59% |
| <u>Town Accountant</u> | | | | | | | | | | |
| 9 | Salaries/Wages | 181,163 | 191,599 | 196,445 | 168,621 | -14.16% | 168,621 | -14.16% | 168,621 | -14.16% |
| 10 | General Expenses | 1,343 | 4,782 | 9,717 | 9,717 | 0.00% | 11,217 | 15.44% | 11,217 | 15.44% |
| <u>Assessors</u> | | | | | | | | | | |
| 11 | Salaries | 98,637 | 105,558 | 118,264 | 121,227 | 2.51% | 121,227 | 2.51% | 121,227 | 2.51% |
| 12 | General Expenses | 64,799 | 62,220 | 61,575 | 74,575 | 21.11% | 76,575 | 24.36% | 76,575 | 24.36% |
| <u>Treasurer/Collector</u> | | | | | | | | | | |
| 13 | Salaries/Wages | 126,559 | 140,564 | 146,846 | 150,967 | 2.81% | 155,354 | 5.79% | 155,354 | 5.79% |
| 14 | General Expenses | 42,681 | 43,845 | 66,148 | 67,500 | 2.04% | 69,500 | 5.07% | 69,500 | 5.07% |
| 15 | Capital Outlay-Copier | 1,395 | 1,400 | 1,540 | 1,800 | 16.88% | 1,800 | 16.88% | 1,800 | 16.88% |
| <u>Town Counsel</u> | | | | | | | | | | |
| 16 | Annual Fee | 75,000 | 75,000 | 75,000 | 75,000 | 0.00% | 75,000 | 0.00% | 75,000 | 0.00% |
| <u>Town Hall</u> | | | | | | | | | | |
| 17 | Salaries/Wages | 28,890 | 35,915 | 37,958 | 45,727 | 20.47% | 45,727 | 20.47% | 45,727 | 20.47% |
| 18 | General Expenses | 58,723 | 54,399 | 60,717 | 61,560 | 1.39% | 71,979 | 18.55% | 71,979 | 18.55% |
| 19 | Capital Outlay | 46,161 | 14,620 | 15,000 | 15,000 | 0.00% | 15,000 | 0.00% | 15,000 | 0.00% |
| <u>Data Processing</u> | | | | | | | | | | |
| 20 | Salaries/Wages/General Expenses | 213,000 | 203,991 | 210,537 | 197,205 | -6.33% | 205,000 | -2.63% | 205,000 | -2.63% |
| <u>Town Clerk</u> | | | | | | | | | | |
| 21 | Salaries/Wages | 73,697 | 76,714 | 79,205 | 82,771 | 4.50% | 84,067 | 6.14% | 84,067 | 6.14% |
| 22 | General Expenses | 15,699 | 13,723 | 14,900 | 14,500 | -2.68% | 14,500 | -2.68% | 14,500 | -2.68% |
| 23 | Capital Outlay-Copier | 1,395 | 1,259 | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% | 1,500 | 0.00% |
| <u>Election/Registration</u> | | | | | | | | | | |
| 24 | Salaries/Wages/General Expenses | 12,271 | 16,778 | 20,684 | 17,075 | -17.45% | 17,075 | -17.45% | 17,075 | -17.45% |
| <u>Conservation Commission</u> | | | | | | | | | | |
| 25 | Salaries/General Expenses | 808 | 642 | 1,260 | 1,260 | 0.00% | 4,260 | 238.10% | 4,260 | 238.10% |
| <u>Planning Board</u> | | | | | | | | | | |
| 26 | General Expenses | 900 | 2,018 | 2,650 | 3,000 | 13.21% | 3,000 | 13.21% | 3,000 | 13.21% |
| <u>Zoning/Board of Appeals</u> | | | | | | | | | | |
| 27 | General Expenses | 295 | 1,050 | 2,650 | 2,650 | 0.00% | 3,250 | 22.64% | 3,250 | 22.64% |
| Total General Government | | | | | | | | | | |
| | | 1,464,830 | 1,581,926 | 1,572,991 | 1,565,894 | -0.45% | 1,608,891 | 2.28% | 1,608,891 | 2.28% |

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

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|-------------------------|-----------------------------------|----------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|
| Education System | | | | | | | | | | |
| School Department | | | | | | | | | | |
| 56 | Tuition - SPED | 491,174 | 505,348 | 645,800 | 648,497 | 0.42% | 698,497 | 8.16% | 698,497 | 8.16% |
| 57 | Tuition - Swampscott | 1,647,315 | 1,709,620 | 1,752,361 | 1,819,302 | 3.82% | 1,819,302 | 3.82% | 1,819,302 | 3.82% |
| 58 | Salaries/Wages/General Expenses | 1,850,612 | 1,902,066 | 1,915,369 | 2,121,047 | 10.74% | 2,212,296 | 15.50% | 2,212,296 | 15.50% |
| | Total School Appropriation | 3,989,101 | 4,117,034 | 4,313,530 | 4,588,846 | 6.38% | 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% |
| | Total Education System | 4,780,033 | 5,071,808 | 5,150,242 | 5,046,154 | -2.02% | 5,237,403 | 1.69% | 5,237,403 | 1.69% |

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|--------------------------------------|-----------------------------|----------------------|-------------------|------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|--------------|
| Public Works Department | | | | | | | | | | |
| <u>Public Works Administration</u> | | | | | | | | | | |
| 63 | Salaries/Wages | 7,875 | 8,306 | 8,675 | 9,056 | 4.39% | 9,056 | 4.39% | 9,056 | 4.39% |
| 64 | General Expenses | 19,810 | 31,771 | 28,254 | 28,951 | 2.47% | 31,077 | 9.99% | 31,077 | 9.99% |
| 65 | Capital Outlay | 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 | Salaries/Wages | 111,186 | 129,841 | 130,125 | 133,600 | 2.67% | 133,953 | 2.94% | 133,953 | 2.94% |
| 67 | General Expenses | 170,852 | 116,694 | 162,252 | 165,260 | 1.85% | 167,766 | 3.40% | 167,766 | 3.40% |
| 68 | Capital Outlay | 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 | Snow & Ice Services | 107,429 | 176,712 | 30,000 | 30,000 | 0.00% | 30,000 | 0.00% | 30,000 | 0.00% |
| <u>Beaches & Parks</u> | | | | | | | | | | |
| 70 | Salaries/Wages | 68,269 | 63,024 | 76,453 | 77,970 | 1.98% | 79,071 | 3.42% | 79,071 | 3.42% |
| 71 | General Expenses | 30,216 | 44,676 | 31,223 | 32,256 | 3.31% | 36,360 | 16.45% | 36,360 | 16.45% |
| 72 | Capital Outlay | 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 | Salaries/Wages | 45,786 | 50,690 | 47,737 | 48,592 | 1.79% | 49,419 | 3.52% | 49,419 | 3.52% |
| 74 | General Expenses | 12,783 | 18,942 | 13,277 | 13,309 | 0.24% | 18,163 | 36.80% | 18,163 | 36.80% |
| 75 | Capital Outlay | 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 | General Expenses | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 77 | Capital Outlay | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 78 | Public Works - Debt Service | 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% |
| Total Public Works Department | | 642,623 | 823,967 | 621,996 | 632,994 | 1.77% | 648,865 | 4.32% | 648,865 | 4.32% |

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

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| General Debt Service | | | | | | | | | |
| 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% |
| Total Debt Service | 189,693 | 187,176 | 1,139,750 | 233,757 | -79.49% | 282,000 | -75.26% | 282,000 | -75.26% |
| Total Operation Cost | 10,766,643 | 11,537,440 | 12,601,164 | 11,737,829 | -6.85% | 12,523,582 | -0.62% | 12,303,050 | -2.37% |
| Intergovernmental | | | | | | | | | |
| 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% |
| Total Intergovernmental | 325,225 | 332,338 | 512,995 | 380,032 | -25.92% | 380,032 | -25.92% | 380,032 | -25.92% |
| Other Expenses | | | | | | | | | |
| 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% |
| Total Other Expenses | 2,516,471 | 2,697,767 | 2,929,233 | 3,159,283 | 7.85% | 3,322,177 | 13.41% | 3,193,062 | 9.01% |
| Total Before Reserve Fund and Articles | 13,608,339 | 14,567,544 | 16,043,392 | 15,277,144 | -4.78% | 16,225,791 | 1.14% | 15,876,144 | -1.04% |
| 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% |
| Total General Funds | 13,786,648 | 14,767,129 | 16,243,392 | 15,477,144 | -4.72% | 16,420,791 | 1.09% | 16,071,144 | -1.06% |

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

| Line # | FY24 | FY25 | FY26 | FY27 | % | FY27 | % | FY27 | % | |
|--------------------------------------|--|-------------------|-------------------|-------------------|---------------------------|----------------------|--------------------------|------------------------|----------------------------|---------------|
| | Actual Expenses | Actual Expenses | Final Budget | BUDGET LEVEL SVCS | Change FY26-FY27 LVLV SVC | BUDGET \$1M OVERRIDE | Change FY26-FY27 \$1M OR | BUDGET \$650K OVERRIDE | Change FY26-FY27 \$650K OR | |
| Interfund Transfers-Out | | | | | | | | | | |
| 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% |
| Total Interfund Transfers Out | | 1,892,679 | 4,263,468 | 1,511,375 | 1,455,877 | -3.67% | 1,511,877 | 0.03% | 1,511,877 | 0.03% |
| TOTAL APPROPRIATIONS | | 15,679,327 | 19,030,597 | 17,754,767 | 16,933,021 | -4.63% | 17,932,668 | 1.00% | 17,583,021 | -0.97% |

| | | | | |
|------------------------------------|--|------------|------------|------------|
| Estimated Revenue | | 16,343,227 | 17,343,227 | 16,993,227 |
| Funded from Overlay Surplus | | 50,000 | 50,000 | 50,000 |
| Funded from Free Cash | | 539,857 | 539,857 | 539,857 |
| Surplus or (Shortage) | | 63 | 416 | 63 |