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Council Salaries	\$ 234,279	\$ 120,535	\$ 113,744	51.45%
Council Expenses	\$ 8,100	\$ 1,110	\$ 6,990	13.71%
Mayor Salaries	\$ 432,688	\$ 236,001	\$ 196,687	54.54%
Mayor Expenses	\$ 210,250	\$ 79,767	\$ 130,483	37.94%
Auditor's Office Salaries	\$ 377,209	\$ 183,981	\$ 193,228	48.77%
Auditor's Office Expenses	\$ 139,381	\$ 18,909	\$ 120,472	13.57%
Assessors Salaries	\$ 297,788	\$ 160,502	\$ 137,286	53.90%
Assessors Expenses	\$ 179,215	\$ 16,408	\$ 162,807	9.16%
Treasurer/Collector Salaries	\$ 469,208	\$ 201,358	\$ 267,850	42.91%
Treasurer/Collector Expenses	\$ 251,300	\$ 89,461	\$ 161,839	35.60%
Constituent Services Salaries	\$ 109,442	\$ 56,529	\$ 52,913	51.65%
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	0.00%
Purchasing Salaries	\$ 100,547	\$ 53,963	\$ 46,584	53.67%
Purchasing Expenses	\$ 12,050	\$ 4,242	\$ 7,808	35.20%
Law Department Salaries	\$ 46,818	\$ 23,877	\$ 22,941	51.00%
Law Department Legal	\$ 536,000	\$ 124,669	\$ 411,331	23.26%
Human Resources Salaries	\$ 318,404	\$ 170,673	\$ 147,731	53.60%
Human Resources Expenses	\$ 147,550	\$ 75,895	\$ 71,655	51.44%
MIS Salaries	\$ 160,000	\$ 106,052	\$ 53,948	66.28%
MIS Expenses	\$ 638,134	\$ 368,795	\$ 269,339	57.79%
MIS Capital	\$ 50,000	\$ 20,512	\$ 29,488	41.02%
City Clerk Salaries	\$ 594,766	\$ 300,199	\$ 294,567	50.47%
City Clerk Expenses	\$ 171,380	\$ 74,605	\$ 96,775	43.53%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 5,500,009</b>	<b>\$ 2,488,044</b>	<b>\$ 3,011,965</b>	<b>45.2%</b>
Building Maint. Salaries	\$ 79,127	\$ 31,339	\$ 47,788	39.61%
Building Maint. Expenses	\$ 298,500	\$ 99,111	\$ 199,389	33.20%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 634,525	\$ 571,003	52.63%
Inspectional & Health Services Expenses	\$ 46,950	\$ 18,112	\$ 28,838	38.58%
Public Health Salaries	\$ 247,498	\$ 140,719	\$ 106,779	56.86%
Public Health Expenses	\$ 9,000	\$ 462	\$ 8,538	5.14%
Economic Development Salaries	\$ 291,516	\$ 143,215	\$ 148,301	49.13%
Economic Development Expenses	\$ 56,162	\$ 5,910	\$ 50,252	10.52%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>\$ 2,234,281</b>	<b>\$ 1,073,394</b>	<b>\$ 1,160,887</b>	<b>48.0%</b>
Police Salaries	\$ 14,399,407	\$ 7,868,624	\$ 6,530,783	54.65%
Police Expenses	\$ 1,813,628	\$ 733,719	\$ 1,079,909	40.46%
Police Capital	\$ 353,000	\$ 334,623	\$ 18,377	94.79%
Fire Salaries	\$ 13,774,479	\$ 7,552,955	\$ 6,221,524	54.83%
Fire Expenses	\$ 1,029,809	\$ 418,952	\$ 610,857	40.68%
Fire Capital	\$ 5,824	\$ -	\$ 5,824	0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 31,376,147</b>	<b>\$ 16,908,874</b>	<b>\$ 14,467,273</b>	 <b>53.89%</b>
Whittier Regional School Assessment	\$ 8,704,320	\$ 4,352,160	\$ 4,352,160	 <b>50.00%</b>
North Shore Essex Tech. Assessment	\$ 664,063	\$ 372,887	\$ 291,176	 <b>56.15%</b>
School Other Funding	\$ 15,000	\$ -	\$ 15,000	 <b>0.00%</b>
School Department	\$ 133,801,660	\$ 51,187,820	\$ 82,613,840	 <b>38.26%</b>
<b>TOTAL EDUCATION</b>	<b>\$ 143,185,043</b>	<b>\$ 55,912,867</b>	<b>\$ 87,272,176</b>	 <b>39.0%</b>
Public Works Administration Salaries	\$ 59,607	\$ 31,269	\$ 28,338	 <b>52.46%</b>
Public Works Administration Expenses	\$ 44,804	\$ 11,247	\$ 33,557	 <b>25.10%</b>
Public Works Highways Salaries	\$ 1,404,280	\$ 701,358	\$ 702,922	 <b>49.94%</b>
Public Works Highways Expenses	\$ 840,655	\$ 413,256	\$ 427,399	 <b>49.16%</b>
Public Works Highways Capital	\$ 112,000	\$ 19,062	\$ 92,938	 <b>17.02%</b>
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 111,888	\$ 106,297	 <b>51.28%</b>
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 1,968,423	\$ 4,017,385	 <b>32.88%</b>
Public Works Parking Area Salaries	\$ 51,726	\$ 27,146	\$ 24,580	 <b>52.48%</b>
Public Works Parking Area Expenses	\$ 369,101	\$ 153,294	\$ 215,807	 <b>41.53%</b>
Public Works Street Marking Expenses	\$ 116,883	\$ 107,434	\$ 9,449	 <b>91.92%</b>
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 105,633	\$ 168,524	 <b>38.53%</b>
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 9,549	\$ 39,531	 <b>19.45%</b>
Public Works Park Dept. Salaries	\$ 584,634	\$ 262,594	\$ 322,040	 <b>44.92%</b>
Public Works Park Dept. Expenses	\$ 332,850	\$ 140,001	\$ 192,849	 <b>42.06%</b>
Public Works Street Lighting Expenses	\$ 725,800	\$ 343,754	\$ 382,046	 <b>47.36%</b>
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 61,450	\$ 167,880	 <b>26.80%</b>
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 319,766	\$ 660,904	 <b>32.61%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 12,379,570</b>	<b>\$ 4,787,123</b>	<b>\$ 7,592,447</b>	 <b>38.7%</b>
Citizens Center Salaries	\$ 303,619	\$ 185,387	\$ 118,232	 <b>61.06%</b>
Citizens Center Expenses	\$ 188,010	\$ 66,939	\$ 121,071	 <b>35.60%</b>
Veterans Services Salaries	\$ 115,545	\$ 61,483	\$ 54,062	 <b>53.21%</b>
Veterans Services Expenses	\$ 558,000	\$ 206,312	\$ 351,688	 <b>36.97%</b>
Senior Services Salaries	\$ 13,500	\$ 5,192	\$ 8,308	 <b>38.46%</b>
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	 <b>0.00%</b>
Stadium Commission	\$ 59,000	\$ 39,657	\$ 19,343	 <b>67.22%</b>
Recreation Salaries	\$ 193,129	\$ 152,300	\$ 40,829	 <b>78.86%</b>
Recreation Expenses	\$ 85,000	\$ 21,602	\$ 63,398	 <b>25.41%</b>
Public Library Salaries	\$ 1,665,862	\$ 840,300	\$ 825,563	 <b>50.44%</b>
Public Library Expenses	\$ 293,585	\$ 183,693	\$ 109,892	 <b>62.57%</b>
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 3,477,950</b>	<b>\$ 1,762,865</b>	<b>\$ 1,715,085</b>	 <b>50.7%</b>
Debt Service	\$ 9,491,008	\$ 6,027,659	\$ 3,463,349	 <b>63.51%</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 9,491,008</b>	<b>\$ 6,027,659</b>	<b>\$ 3,463,349</b>	 <b>63.5%</b>
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	 <b>100.00%</b>
Unemployment Compensation	\$ 230,000	\$ 60,410	\$ 169,590	 <b>26.27%</b>
Group Insurance	\$ 29,765,000	\$ 13,334,956	\$ 16,430,044	 <b>44.80%</b>

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 1,010,876	\$ 1,092,920	✓ 48.05%
Workers Compensation	\$ 915,000	\$ 346,473	\$ 568,527	✓ 37.87%
Injured on Duty Claims	\$ 230,967	\$ 178,414	\$ 52,553	✗ 77.25%
Sick Leave Bank	\$ 126,000	\$ 273,438	\$ (147,438)	✗ 217.01%
Vacational Buyback	\$ 55,000	\$ 59,315	\$ (4,315)	✗ 107.85%
Retiree Medical Claims	\$ 121,000	\$ 30,712	\$ 90,288	✓ 25.38%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 56,514,044</b>	<b>\$ 38,261,876</b>	<b>\$ 18,252,168</b>	✗ 67.7%
General Liability Insurance	\$ 1,303,678	\$ 1,256,819	\$ 46,859	✗ 96.41%
Salary Reserve	\$ 1,080,000	\$ 20,311	\$ 1,059,689	✓ 1.88%
Budget Reserve	\$ 805,671	\$ 61,930	\$ 743,741	✓ 7.69%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 4,831,409	\$ 4,692,814	✓ 50.73%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ -	\$ 250,000	✓ 0.00%
<b>TOTAL OTHER CITY EXPENSES</b>	<b>\$ 12,963,572</b>	<b>\$ 6,170,468</b>	<b>\$ 6,793,104</b>	✓ 47.6%
<b>TOTAL GENERAL FUND</b>	<b>\$ 277,121,624</b>	<b>\$ 133,393,171</b>	<b>\$ 143,728,453</b>	<b>48.1%</b>

Water Department Salaries	\$ 3,780,009	\$ 1,959,166	\$ 1,820,843	✗ 51.83%
Water Department Expenses	\$ 9,318,378	\$ 5,045,177	\$ 4,273,201	✗ 54.14%
Water Department Capital	\$ 300,000	\$ 221,088	\$ 78,912	✗ 73.70%
Water Department Indirect	\$ 248,494	\$ -	\$ 248,494	✓ 0.00%
<b>TOTAL WATER DEPARTMENT</b>	<b>\$ 13,646,881</b>	<b>\$ 7,225,430</b>	<b>\$ 6,421,451</b>	✗ 52.9%
Wastewater Salaries	\$ 3,089,104	\$ 1,373,747	\$ 1,715,357	✗ 44.47%
Wastewater Expenses	\$ 11,894,907	\$ 4,792,908	\$ 7,101,999	✗ 40.29%
Wastewater Capital	\$ 1,127,000	\$ 40,808	\$ 1,086,192	✓ 3.62%
Wastewater Indirect	\$ 698,442	\$ -	\$ 698,442	✓ 0.00%
<b>TOTAL WASTEWATER DEPARTMENT</b>	<b>\$ 16,809,453</b>	<b>\$ 6,207,463</b>	<b>\$ 10,601,990</b>	✗ 36.9%

	FY '24 through 12/31/23	FY '25 through 12/31/24	FY '26 through 12/31/25	Trendline
TOTAL GENERAL GOVERNMENT	\$ 2,685,967	\$ 2,968,716	\$ 2,488,044	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,013,645	\$ 1,029,648	\$ 1,073,394	
TOTAL PUBLIC SAFETY	\$ 14,601,924	\$ 15,625,107	\$ 16,908,874	
TOTAL EDUCATION	\$ 50,725,101	\$ 52,322,065	\$ 55,912,867	
TOTAL PUBLIC WORKS	\$ 5,282,793	\$ 4,556,874	\$ 4,787,123	
TOTAL HUMAN SERVICES	\$ 1,765,150	\$ 1,701,658	\$ 1,762,865	
TOTAL DEBT SERVICE	\$ 3,097,474	\$ 3,384,058	\$ 6,027,659	
TOTAL EMPLOYEE BENEFITS	\$ 34,528,494	\$ 31,745,425	\$ 38,261,876	
TOTAL OTHER CITY EXPENSES	\$ 6,531,386	\$ 5,867,396	\$ 6,170,468	
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 120,231,934</b>	<b>\$ 119,200,947</b>	<b>\$ 133,393,171</b>	
TOTAL WATER DEPARTMENT	\$ 6,503,745	\$ 6,207,296	\$ 7,225,430	
TOTAL WASTEWATER DEPARTMENT	\$ 6,389,884	\$ 5,897,545	\$ 6,207,463	