

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 237,479	\$ 198,541	\$ 38,938	✓ 83.60%
Council Expenses	\$ 8,100	\$ 2,971	\$ 5,129	✓ 36.68%
Mayor Salaries	\$ 450,538	\$ 379,581	\$ 70,957	✓ 84.25%
Mayor Expenses	\$ 210,250	\$ 141,285	\$ 68,965	✓ 67.20%
Auditor's Office Salaries	\$ 377,209	\$ 313,329	\$ 63,880	✓ 83.07%
Auditor's Office Expenses	\$ 139,381	\$ 22,674	\$ 116,707	✓ 16.27%
Assessors Salaries	\$ 306,053	\$ 258,118	\$ 47,935	✓ 84.34%
Assessors Expenses	\$ 179,215	\$ 135,229	\$ 43,986	✓ 75.46%
Treasurer/Collector Salaries	\$ 469,208	\$ 328,272	\$ 140,936	✓ 69.96%
Treasurer/Collector Expenses	\$ 251,300	\$ 181,061	\$ 70,239	✓ 72.05%
Constituent Services Salaries	\$ 109,442	\$ 85,466	\$ 23,976	✓ 78.09%
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	✓ 0.00%
Purchasing Salaries	\$ 103,107	\$ 87,058	\$ 16,049	✓ 84.43%
Purchasing Expenses	\$ 12,050	\$ 8,390	\$ 3,660	✓ 69.63%
Law Department Salaries	\$ 47,768	\$ 39,795	\$ 7,973	✓ 83.31%
Law Department Legal	\$ 536,000	\$ 272,090	\$ 263,910	✓ 50.76%
Human Resources Salaries	\$ 330,354	\$ 278,067	\$ 52,287	✓ 84.17%
Human Resources Expenses	\$ 147,550	\$ 115,813	\$ 31,737	✓ 78.49%
MIS Salaries	\$ 160,000	\$ 135,738	\$ 24,262	✓ 84.84%
MIS Expenses	\$ 638,134	\$ 506,665	\$ 131,469	✓ 79.40%
MIS Capital	\$ 50,000	\$ 45,216	\$ 4,784	✗ 90.43%
City Clerk Salaries	\$ 594,766	\$ 453,581	\$ 141,185	✓ 76.26%
City Clerk Expenses	\$ 171,380	\$ 125,455	\$ 45,925	✓ 73.20%
TOTAL GENERAL GOVERNMENT	\$ 5,544,784	\$ 4,114,395	\$ 1,430,389	✓ 74.2%
Building Maint. Salaries	\$ 79,127	\$ 62,081	\$ 17,046	✓ 78.46%
Building Maint. Expenses	\$ 298,500	\$ 241,232	\$ 57,268	✓ 80.81%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 998,240	\$ 207,288	✓ 82.81%
Inspectional & Health Services Expenses	\$ 46,950	\$ 31,263	\$ 15,687	✓ 66.59%
Public Health Salaries	\$ 247,498	\$ 221,450	\$ 26,048	✗ 89.48%
Public Health Expenses	\$ 9,000	\$ 982	\$ 8,018	✓ 10.91%
Economic Development Salaries	\$ 291,516	\$ 216,937	\$ 74,579	✓ 74.42%
Economic Development Expenses	\$ 56,162	\$ 38,854	\$ 17,308	✓ 69.18%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 1,811,039	\$ 423,242	✓ 81.1%
Police Salaries	\$ 14,403,074	\$ 12,116,668	\$ 2,286,406	✓ 84.13%
Police Expenses	\$ 1,809,961	\$ 1,295,141	\$ 514,820	✓ 71.56%
Police Capital	\$ 353,000	\$ 351,158	\$ 1,842	✗ 99.48%
Fire Salaries	\$ 14,187,950	\$ 12,070,184	\$ 2,117,766	⚠ 85.07%
Fire Expenses	\$ 1,029,809	\$ 700,717	\$ 329,092	✓ 68.04%
Fire Capital	\$ 3,500	\$ -	\$ 3,500	✓ 0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL PUBLIC SAFETY	\$ 31,787,294	\$ 26,533,868	\$ 5,253,426	83.47%
Whittier Regional School Assessment	\$ 8,704,320	\$ 8,704,319	\$ 1	100.00%
North Shore Essex Tech. Assessment	\$ 732,005	\$ 732,005	\$ -	100.00%
School Other Funding	\$ 15,000		\$ 15,000	0.00%
School Department	\$ 133,801,660	\$ 89,898,704	\$ 43,902,956	67.19%
TOTAL EDUCATION	\$ 143,252,985	\$ 99,335,028	\$ 43,917,957	69.3%
Public Works Administration Salaries	\$ 59,607	\$ 35,901	\$ 23,706	60.23%
Public Works Administration Expenses	\$ 44,804	\$ 23,718	\$ 21,086	52.94%
Public Works Highways Salaries	\$ 1,404,280	\$ 1,065,225	\$ 339,055	75.86%
Public Works Highways Expenses	\$ 840,655	\$ 611,456	\$ 229,199	72.74%
Public Works Highways Capital	\$ 112,000	\$ 70,261	\$ 41,739	62.73%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 179,642	\$ 38,543	82.33%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 3,944,858	\$ 2,040,950	65.90%
Public Works Parking Area Salaries	\$ 51,726	\$ 43,861	\$ 7,865	84.79%
Public Works Parking Area Expenses	\$ 369,101	\$ 257,348	\$ 111,753	69.72%
Public Works Street Marking Expenses	\$ 116,883	\$ 106,335	\$ 10,548	90.98%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 152,576	\$ 121,581	55.65%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 49,225	\$ (145)	100.30%
Public Works Park Dept. Salaries	\$ 584,634	\$ 394,759	\$ 189,875	67.52%
Public Works Park Dept. Expenses	\$ 332,850	\$ 216,636	\$ 116,214	65.09%
Public Works Street Lighting Expenses	\$ 725,800	\$ 552,753	\$ 173,047	76.16%
Public Works Snow & Ice Removal Salaries	\$ 358,587	\$ 365,749	\$ (7,162)	102.00%
Public Works Snow & Ice Removal Expenses	\$ 1,279,032	\$ 4,276,636	\$ (2,997,604)	334.37%
TOTAL PUBLIC WORKS	\$ 12,807,189	\$ 12,346,939	\$ 460,250	96.4%
Citizens Center Salaries	\$ 303,619	\$ 291,726	\$ 11,893	96.08%
Citizens Center Expenses	\$ 188,010	\$ 114,876	\$ 73,134	61.10%
Veterans Services Salaries	\$ 118,032	\$ 99,790	\$ 18,242	84.54%
Veterans Services Expenses	\$ 558,000	\$ 353,872	\$ 204,128	63.42%
Senior Services Salaries	\$ 13,500	\$ 9,671	\$ 3,829	71.64%
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	0.00%
Stadium Commission	\$ 59,000	\$ 59,977	\$ (977)	101.66%
Recreation Salaries	\$ 193,129	\$ 207,532	\$ (14,403)	107.46%
Recreation Expenses	\$ 85,000	\$ 26,736	\$ 58,264	31.45%
Public Library Salaries	\$ 1,665,862	\$ 1,375,227	\$ 290,635	82.55%
Public Library Expenses	\$ 293,585	\$ 251,473	\$ 42,112	85.66%
TOTAL HUMAN SERVICES	\$ 3,480,437	\$ 2,790,880	\$ 689,557	80.2%
Debt Service	\$ 9,491,008	\$ 6,690,063	\$ 2,800,945	70.49%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 6,690,063	\$ 2,800,945	70.5%
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	100.00%
Unemployment Compensation	\$ 230,000	\$ 104,577	\$ 125,423	45.47%
Group Insurance	\$ 29,765,000	\$ 22,959,265	\$ 6,805,735	77.14%

Expense Report as of 4/30/2026

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 1,735,547	\$ 368,249	✓ 82.50%
Workers Compensation	\$ 915,000	\$ 757,513	\$ 157,487	✓ 82.79%
Injured on Duty Claims	\$ 230,967	\$ 278,414	\$ (47,447)	✗ 120.54%
Sick Leave Bank	\$ 436,639	\$ 476,639	\$ (40,000)	✗ 109.16%
Vacational Buyback	\$ 59,315	\$ 59,315	\$ -	✗ 100.00%
Retiree Medical Claims	\$ 121,000	\$ 44,623	\$ 76,377	✓ 36.88%
TOTAL EMPLOYEE BENEFITS	\$ 56,828,998	\$ 49,383,174	\$ 7,445,824	✗ 86.9%
General Liability Insurance	\$ 1,325,682	\$ 1,325,682	\$ -	✗ 100.00%
Salary Reserve	\$ 189,072	\$ 189,072	\$ -	✗ 100.00%
Budget Reserve	\$ 405,671	\$ 141,891	\$ 263,780	✓ 34.98%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 8,275,777	\$ 1,248,446	✗ 86.89%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000		\$ 250,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 11,694,648	\$ 9,932,422	\$ 1,762,226	✓ 84.9%
TOTAL GENERAL FUND	\$ 277,121,624	\$ 212,937,808	\$ 64,183,816	76.8%

\$277,121,624

Water Department Salaries	\$ 3,780,009	\$ 3,052,667	\$ 727,342	✓ 80.76%
Water Department Expenses	\$ 9,318,378	\$ 7,514,963	\$ 1,803,415	✓ 80.65%
Water Department Capital	\$ 300,000	\$ 242,886	\$ 57,114	✓ 80.96%
Water Department Indirect	\$ 248,494	\$ 248,494	\$ -	✗ 100.00%
TOTAL WATER DEPARTMENT	\$ 13,646,881	\$ 11,059,010	\$ 2,587,871	✗ 81.0%
Wastewater Salaries	\$ 3,089,104	\$ 2,225,097	\$ 864,007	✓ 72.03%
Wastewater Expenses	\$ 11,894,907	\$ 8,642,265	\$ 3,252,642	✓ 72.66%
Wastewater Capital	\$ 1,127,000	\$ 90,861	\$ 1,036,139	✓ 8.06%
Wastewater Indirect	\$ 698,442	\$ 698,442	\$ -	✗ 100.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 11,656,665	\$ 5,152,788	✓ 69.3%

	FY '24 through 4/30/24	FY '25 through 4/30/25	FY '26 through 4/30/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 3,963,989	\$ 4,447,810	\$ 4,114,395	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,645,399	\$ 1,742,438	\$ 1,811,039	
TOTAL PUBLIC SAFETY	\$ 22,534,123	\$ 25,135,911	\$ 26,533,868	
TOTAL EDUCATION	\$ 95,549,511	\$ 127,113,386	\$ 99,335,028	
TOTAL PUBLIC WORKS	\$ 9,350,790	\$ 9,227,573	\$ 12,346,939	
TOTAL HUMAN SERVICES	\$ 2,712,591	\$ 2,767,670	\$ 2,790,880	
TOTAL DEBT SERVICE	\$ 3,796,785	\$ 4,374,905	\$ 6,690,063	
TOTAL EMPLOYEE BENEFITS	\$ 44,894,502	\$ 44,281,114	\$ 49,383,174	
TOTAL OTHER CITY EXPENSES	\$ 8,356,642	\$ 8,765,469	\$ 9,932,422	
TOTAL CITY EXPENDITURES	\$ 192,804,332	\$ 227,856,276	\$ 212,937,808	