

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 234,279	\$ 158,906	\$ 75,373	67.83%
Council Expenses	\$ 8,100	\$ 1,391	\$ 6,709	17.17%
Mayor Salaries	\$ 432,688	\$ 304,534	\$ 128,154	70.38%
Mayor Expenses	\$ 210,250	\$ 119,385	\$ 90,865	56.78%
Auditor's Office Salaries	\$ 377,209	\$ 244,776	\$ 132,433	64.89%
Auditor's Office Expenses	\$ 139,381	\$ 21,713	\$ 117,668	15.58%
Assessors Salaries	\$ 297,788	\$ 206,561	\$ 91,227	69.37%
Assessors Expenses	\$ 179,215	\$ 131,611	\$ 47,604	73.44%
Treasurer/Collector Salaries	\$ 469,208	\$ 261,292	\$ 207,916	55.69%
Treasurer/Collector Expenses	\$ 251,300	\$ 128,533	\$ 122,767	51.15%
Constituent Services Salaries	\$ 109,442	\$ 76,045	\$ 33,397	69.48%
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	0.00%
Purchasing Salaries	\$ 100,547	\$ 69,537	\$ 31,010	69.16%
Purchasing Expenses	\$ 12,050	\$ 4,560	\$ 7,490	37.84%
Law Department Salaries	\$ 46,818	\$ 31,836	\$ 14,982	68.00%
Law Department Legal	\$ 536,000	\$ 187,352	\$ 348,648	34.95%
Human Resources Salaries	\$ 318,404	\$ 219,330	\$ 99,074	68.88%
Human Resources Expenses	\$ 147,550	\$ 80,817	\$ 66,733	54.77%
MIS Salaries	\$ 160,000	\$ 137,760	\$ 22,240	86.10%
MIS Expenses	\$ 638,134	\$ 444,958	\$ 193,176	69.73%
MIS Capital	\$ 50,000	\$ 32,776	\$ 17,224	65.55%
City Clerk Salaries	\$ 594,766	\$ 371,211	\$ 223,555	62.41%
City Clerk Expenses	\$ 171,380	\$ 102,239	\$ 69,141	59.66%
TOTAL GENERAL GOVERNMENT	\$ 5,500,009	\$ 3,337,123	\$ 2,162,886	60.7%
Building Maint. Salaries	\$ 79,127	\$ 43,321	\$ 35,806	54.75%
Building Maint. Expenses	\$ 298,500	\$ 177,441	\$ 121,059	59.44%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 804,051	\$ 401,477	66.70%
Inspectional & Health Services Expenses	\$ 46,950	\$ 23,565	\$ 23,385	50.19%
Public Health Salaries	\$ 247,498	\$ 176,673	\$ 70,825	71.38%
Public Health Expenses	\$ 9,000	\$ 801	\$ 8,199	8.90%
Economic Development Salaries	\$ 291,516	\$ 178,743	\$ 112,773	61.31%
Economic Development Expenses	\$ 56,162	\$ 7,165	\$ 48,997	12.76%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 1,411,760	\$ 822,521	63.2%
Police Salaries	\$ 14,403,074	\$ 10,110,310	\$ 4,292,764	70.20%
Police Expenses	\$ 1,809,961	\$ 983,328	\$ 826,633	54.33%
Police Capital	\$ 353,000	\$ 349,733	\$ 3,267	99.07%
Fire Salaries	\$ 13,776,803	\$ 10,065,154	\$ 3,711,649	73.06%
Fire Expenses	\$ 1,029,809	\$ 549,057	\$ 480,752	53.32%
Fire Capital	\$ 3,500	\$ -	\$ 3,500	0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL PUBLIC SAFETY	\$ 31,376,147	\$ 22,057,582	\$ 9,318,565	70.30%
Whittier Regional School Assessment	\$ 8,704,320	\$ 7,398,672	\$ 1,305,648	85.00%
North Shore Essex Tech. Assessment	\$ 664,063	\$ 372,887	\$ 291,176	56.15%
School Other Funding	\$ 15,000	\$ -	\$ 15,000	0.00%
School Department	\$ 133,801,660	\$ 73,442,980	\$ 60,358,680	54.89%
TOTAL EDUCATION	\$ 143,185,043	\$ 81,214,539	\$ 61,970,504	56.7%
Public Works Administration Salaries	\$ 59,607	\$ 35,901	\$ 23,706	60.23%
Public Works Administration Expenses	\$ 44,804	\$ 14,512	\$ 30,292	32.39%
Public Works Highways Salaries	\$ 1,404,280	\$ 882,227	\$ 522,053	62.82%
Public Works Highways Expenses	\$ 840,655	\$ 487,563	\$ 353,092	58.00%
Public Works Highways Capital	\$ 112,000	\$ 19,510	\$ 92,490	17.42%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 142,882	\$ 75,303	65.49%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 3,062,193	\$ 2,923,615	51.16%
Public Works Parking Area Salaries	\$ 51,726	\$ 35,012	\$ 16,714	67.69%
Public Works Parking Area Expenses	\$ 369,101	\$ 206,417	\$ 162,684	55.92%
Public Works Street Marking Expenses	\$ 116,883	\$ 105,458	\$ 11,425	90.23%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 131,553	\$ 142,604	47.98%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 31,796	\$ 17,284	64.78%
Public Works Park Dept. Salaries	\$ 584,634	\$ 328,907	\$ 255,727	56.26%
Public Works Park Dept. Expenses	\$ 332,850	\$ 169,815	\$ 163,035	51.02%
Public Works Street Lighting Expenses	\$ 725,800	\$ 413,393	\$ 312,407	56.96%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 265,515	\$ (36,185)	115.78%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 2,860,517	\$ (1,879,847)	291.69%
TOTAL PUBLIC WORKS	\$ 12,379,570	\$ 9,193,171	\$ 3,186,399	74.3%
Citizens Center Salaries	\$ 303,619	\$ 234,809	\$ 68,810	77.34%
Citizens Center Expenses	\$ 188,010	\$ 90,901	\$ 97,109	48.35%
Veterans Services Salaries	\$ 115,545	\$ 79,510	\$ 36,035	68.81%
Veterans Services Expenses	\$ 558,000	\$ 270,179	\$ 287,821	48.42%
Senior Services Salaries	\$ 13,500	\$ 7,076	\$ 6,424	52.41%
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	0.00%
Stadium Commission	\$ 59,000	\$ 50,606	\$ 8,394	85.77%
Recreation Salaries	\$ 193,129	\$ 175,812	\$ 17,317	91.03%
Recreation Expenses	\$ 85,000	\$ 24,016	\$ 60,984	28.25%
Public Library Salaries	\$ 1,665,862	\$ 1,099,331	\$ 566,531	65.99%
Public Library Expenses	\$ 293,585	\$ 217,062	\$ 76,523	73.93%
TOTAL HUMAN SERVICES	\$ 3,477,950	\$ 2,249,302	\$ 1,228,648	64.7%
Debt Service	\$ 9,491,008	\$ 6,416,113	\$ 3,074,895	67.60%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 6,416,113	\$ 3,074,895	67.6%
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	100.00%
Unemployment Compensation	\$ 230,000	\$ 101,129	\$ 128,871	43.97%
Group Insurance	\$ 29,765,000	\$ 17,090,951	\$ 12,674,049	57.42%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 1,376,428	\$ 727,368	✓ 65.43%
Workers Compensation	\$ 915,000	\$ 492,287	\$ 422,713	✓ 53.80%
Injured on Duty Claims	\$ 230,967	\$ 203,414	\$ 27,553	✗ 88.07%
Sick Leave Bank	\$ 126,000	\$ 436,639	\$ (310,639)	✗ 346.54%
Vacational Buyback	\$ 55,000	\$ 59,315	\$ (4,315)	✗ 107.85%
Retiree Medical Claims	\$ 121,000	\$ 35,596	\$ 85,404	✓ 29.42%
TOTAL EMPLOYEE BENEFITS	\$ 56,514,044	\$ 42,763,040	\$ 13,751,004	✗ 75.7%
General Liability Insurance	\$ 1,303,678	\$ 1,256,819	\$ 46,859	✗ 96.41%
Salary Reserve	\$ 1,080,000	\$ 189,072	\$ 890,928	✓ 17.51%
Budget Reserve	\$ 805,671	\$ 126,841	\$ 678,830	✓ 15.74%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 6,644,939	\$ 2,879,284	✗ 69.77%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ 250,000	\$ -	✗ 100.00%
TOTAL OTHER CITY EXPENSES	\$ 12,963,572	\$ 8,467,671	\$ 4,495,901	✓ 65.3%
TOTAL GENERAL FUND	\$ 277,121,624	\$ 177,110,301	\$ 100,011,323	63.9%

Water Department Salaries	\$ 3,780,009	\$ 2,476,915	\$ 1,303,094	✓ 65.53%
Water Department Expenses	\$ 9,318,378	\$ 6,587,615	\$ 2,730,763	✗ 70.69%
Water Department Capital	\$ 300,000	\$ 222,488	\$ 77,512	✗ 74.16%
Water Department Indirect	\$ 248,494	\$ -	\$ 248,494	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 13,646,881	\$ 9,287,018	\$ 4,359,863	✗ 68.1%
Wastewater Salaries	\$ 3,089,104	\$ 1,774,192	\$ 1,314,912	✓ 57.43%
Wastewater Expenses	\$ 11,894,907	\$ 7,004,741	\$ 4,890,166	✓ 58.89%
Wastewater Capital	\$ 1,127,000	\$ 90,861	\$ 1,036,139	✓ 8.06%
Wastewater Indirect	\$ 698,442	\$ -	\$ 698,442	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 8,869,794	\$ 7,939,659	✓ 52.8%

	FY '24 through 1/31/24	FY '25 through 1/31/25	FY '26 through 1/31/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 3,364,489	\$ 3,797,365	\$ 3,337,123	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,345,577	\$ 1,384,974	\$ 1,411,760	
TOTAL PUBLIC SAFETY	\$ 18,421,667	\$ 20,946,976	\$ 22,057,582	
TOTAL EDUCATION	\$ 72,976,507	\$ 81,725,182	\$ 81,214,539	
TOTAL PUBLIC WORKS	\$ 7,435,178	\$ 7,749,041	\$ 9,193,171	
TOTAL HUMAN SERVICES	\$ 2,233,805	\$ 2,259,743	\$ 2,249,302	
TOTAL DEBT SERVICE	\$ 3,475,434	\$ 3,764,675	\$ 6,416,113	
TOTAL EMPLOYEE BENEFITS	\$ 37,932,799	\$ 36,530,248	\$ 42,763,040	
TOTAL OTHER CITY EXPENSES	\$ 6,546,991	\$ 7,633,731	\$ 8,467,671	
TOTAL CITY EXPENDITURES	\$ 153,732,447	\$ 165,791,935	\$ 177,110,301	
TOTAL WATER DEPARTMENT	\$ 16,431,017	\$ 9,024,796	\$ 9,287,018	
TOTAL WASTEWATER DEPARTMENT	\$ 8,217,701	\$ 9,197,354	\$ 8,869,794	