

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 233,916	\$ 114,915	\$ 119,001	✓ 49.13%
Council Expenses	\$ 8,100	\$ 1,332	\$ 6,768	✓ 16.45%
Mayor Salaries	\$ 427,434	\$ 221,232	\$ 206,202	⚠ 51.76%
Mayor Expenses	\$ 210,500	\$ 59,992	\$ 150,508	✓ 28.50%
Auditor's Office Salaries	\$ 365,083	\$ 168,118	\$ 196,965	✓ 46.05%
Auditor's Office Expenses	\$ 122,381	\$ 153,569	\$ (31,188)	✗ 125.48%
Assessors Salaries	\$ 285,602	\$ 148,790	\$ 136,812	✗ 52.10%
Assessors Expenses	\$ 179,850	\$ 71,544	\$ 108,306	✓ 39.78%
Treasurer/Collector Salaries	\$ 451,970	\$ 254,065	\$ 197,905	✗ 56.21%
Treasurer/Collector Expenses	\$ 255,900	\$ 117,051	\$ 138,849	✓ 45.74%
Constituent Services Salaries	\$ 108,591	\$ 52,321	\$ 56,270	✓ 48.18%
Constituent Services Expenses	\$ 33,000	\$ 14,023	\$ 18,977	✓ 42.49%
Purchasing Salaries	\$ 98,601	\$ 50,924	\$ 47,677	⚠ 51.65%
Purchasing Expenses	\$ 11,100	\$ 7,603	\$ 3,497	✗ 68.49%
Law Department Salaries	\$ 45,900	\$ 23,409	\$ 22,491	⚠ 51.00%
Law Department Legal	\$ 341,400	\$ 244,094	\$ 97,306	✗ 71.50%
Human Resources Salaries	\$ 313,918	\$ 157,523	\$ 156,395	✓ 50.18%
Human Resources Expenses	\$ 161,450	\$ 101,121	\$ 60,329	✗ 62.63%
MIS Salaries	\$ 60,000	\$ 49,200	\$ 10,800	✗ 82.00%
MIS Expenses	\$ 925,721	\$ 514,260	\$ 411,461	✗ 55.55%
MIS Capital	\$ 25,000	\$ 9,030	\$ 15,970	✓ 36.12%
City Clerk Salaries	\$ 604,186	\$ 375,269	\$ 228,917	✗ 62.11%
City Clerk Expenses	\$ 163,501	\$ 59,331	\$ 104,170	✓ 36.29%
TOTAL GENERAL GOVERNMENT	\$ 5,433,104	\$ 2,968,716	\$ 2,464,388	✗ 54.6%
Building & Zoning Salaries	\$ 398,940	\$ 85,460	\$ 313,480	✓ 21.42%
Building Maint. Salaries	\$ 80,627	\$ 13,185	\$ 67,442	✓ 16.35%
Building Maint. Expenses	\$ 298,500	\$ 105,387	\$ 193,113	✓ 35.31%
Inspectional & Health Services Salaries	\$ 740,297	\$ 495,727	\$ 244,570	✗ 66.96%
Inspectional & Health Services Expenses	\$ 44,550	\$ 18,564	\$ 25,987	✓ 41.67%
Public Health Salaries	\$ 242,083	\$ 143,946	\$ 98,137	✗ 59.46%
Public Health Expenses	\$ 9,000	\$ 1,057	\$ 7,943	✓ 11.74%
Economic Development Salaries	\$ 279,958	\$ 133,160	\$ 146,798	✓ 47.56%
Economic Development Expenses	\$ 59,362	\$ 33,162	\$ 26,200	✗ 55.86%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,153,317	\$ 1,029,648	\$ 1,123,669	✓ 47.8%
Police Salaries	\$ 14,482,735	\$ 7,564,253	\$ 6,918,482	✗ 52.23%
Police Expenses	\$ 1,791,974	\$ 589,384	\$ 1,202,590	✓ 32.89%
Police Capital	\$ 363,501	\$ 347,075	\$ 16,426	✗ 95.48%
Fire Salaries	\$ 13,193,382	\$ 6,767,714	\$ 6,425,668	⚠ 51.30%
Fire Expenses	\$ 978,085	\$ 354,283	\$ 623,802	✓ 36.22%
Fire Capital	\$ 2,500	\$ 2,398	\$ 102	✗ 95.93%
TOTAL PUBLIC SAFETY	\$ 30,812,177	\$ 15,625,107	\$ 15,187,070	✓ 50.71%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Whittier Regional School Assessment	\$ 8,504,442	\$ 4,252,222	\$ 4,252,220	✓ 50.00%
North Shore Essex Tech. Assessment	\$ 688,876	\$ 357,844	\$ 331,032	⚠ 51.95%
School Other Funding	\$ 15,000		\$ 15,000	✓ 0.00%
School Department	\$ 126,584,662	\$ 47,711,999	\$ 78,872,663	✓ 37.69%
TOTAL EDUCATION	\$ 135,792,980	\$ 52,322,065	\$ 83,470,915	✓ 38.5%
Public Works Administration Salaries	\$ 58,333	\$ 29,520	\$ 28,813	✓ 50.61%
Public Works Administration Expenses	\$ 50,685	\$ 19,718	\$ 30,967	✓ 38.90%
Public Works Highways Salaries	\$ 1,366,311	\$ 573,864	\$ 792,447	✓ 42.00%
Public Works Highways Expenses	\$ 868,000	\$ 309,030	\$ 558,971	✓ 35.60%
Public Works Highways Capital	\$ 112,000	\$ 50,808	\$ 61,192	
Public Works Solid Waste/Recycling Salaries	\$ 215,499	\$ 111,935	\$ 103,564	⚠ 51.94%
Public Works Solid Waste/Recycling Expenses	\$ 5,882,808	\$ 2,179,878	\$ 3,702,930	✓ 37.06%
Public Works Parking Area Salaries	\$ 50,055	\$ 25,057	\$ 24,998	✓ 50.06%
Public Works Parking Area Expenses	\$ 384,101	\$ 177,034	\$ 207,067	✓ 46.09%
Public Works Street Marking Expenses	\$ 115,483	\$ 82,059	\$ 33,424	✗ 71.06%
Public Works Fleet Maint. Salaries	\$ 251,774	\$ 112,499	\$ 139,275	✓ 44.68%
Public Works Fleet Maint. Expenses	\$ 69,080	\$ 6,576	\$ 62,504	✓ 9.52%
Public Works Park Dept. Salaries	\$ 584,357	\$ 255,267	\$ 329,090	✓ 43.68%
Public Works Park Dept. Expenses	\$ 339,244	\$ 121,697	\$ 217,547	✓ 35.87%
Public Works Street Lighting Expenses	\$ 718,000	\$ 359,695	\$ 358,305	✓ 50.10%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 34,892	\$ 194,438	✓ 15.21%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 107,345	\$ 873,325	✓ 10.95%
TOTAL PUBLIC WORKS	\$ 12,275,730	\$ 4,556,874	\$ 7,718,856	✓ 37.1%
Citizens Center Salaries	\$ 297,577	\$ 194,749	\$ 102,828	✗ 65.44%
Citizens Center Expenses	\$ 168,655	\$ 60,283	\$ 108,372	✓ 35.74%
Veterans Services Salaries	\$ 109,936	\$ 56,726	\$ 53,211	⚠ 51.60%
Veterans Services Expenses	\$ 590,100	\$ 245,920	\$ 344,180	✓ 41.67%
Senior Services Salaries	\$ 12,100	\$ 5,000	\$ 7,100	✓ 41.32%
Senior Services Expenses	\$ 2,700	\$ 90	\$ 2,610	✓ 3.33%
Stadium Commission	\$ 55,000	\$ 31,750	\$ 23,250	✗ 57.73%
Recreation Salaries	\$ 184,749	\$ 121,175	\$ 63,574	✗ 65.59%
Recreation Expenses	\$ 88,000	\$ 59,930	\$ 28,070	✗ 68.10%
Public Library Salaries	\$ 1,544,437	\$ 733,678	\$ 810,759	✓ 47.50%
Public Library Expenses	\$ 365,678	\$ 192,358	\$ 173,320	✗ 52.60%
TOTAL HUMAN SERVICES	\$ 3,418,932	\$ 1,701,658	\$ 1,717,274	✓ 49.8%
Debt Service	\$ 7,458,939	\$ 3,384,058	\$ 4,074,881	✓ 45.37%
TOTAL DEBT SERVICE	\$ 7,458,939	\$ 3,384,058	\$ 4,074,881	✓ 45.4%
Retirement Fund	\$ 22,106,951	\$ 22,106,951	\$ -	✓ 100.00%
Unemployment Compensation	\$ 470,000	\$ 266,905	\$ 203,095	✗ 56.79%
Group Insurance	\$ 26,453,945	\$ 7,671,191	\$ 18,782,754	✓ 29.00%
Payroll Taxes (FICA/Medicare)	\$ 1,975,000	\$ 920,697	\$ 1,054,303	✓ 46.62%
Workers Compensation	\$ 1,006,000	\$ 435,946	\$ 570,054	✓ 43.33%
Injured on Duty Claims	\$ 250,000	\$ 180,649	\$ 69,351	✗ 72.26%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Sick Leave Bank	\$ 120,000	\$ 41,620	\$ 78,380	✓ 34.68%
Vacational Buyback	\$ 50,000	\$ 40,312	\$ 9,688	✗ 80.62%
Retiree Medical Claims	\$ 65,000	\$ 81,154	\$ (16,154)	✗ 124.85%
TOTAL EMPLOYEE BENEFITS	\$ 52,496,896	\$ 31,745,425	\$ 20,751,471	✗ 60.5%
General Liability Insurance	\$ 1,155,703	\$ 1,194,695	\$ (38,992)	✗ 103.37%
Salary Reserve	\$ 1,000,000		\$ 1,000,000	✓ 0.00%
Budget Reserve	\$ 500,000		\$ 500,000	
State Assessments (Cherry Sheets)	\$ 9,242,313	\$ 4,672,701	\$ 4,569,612	✓ 50.56%
Reserve for Abatement & Exemption (Overlay)	\$ 450,000		\$ 450,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,348,016	\$ 5,867,396	\$ 6,480,620	✓ 47.5%
TOTAL GENERAL FUND	\$ 262,190,091	\$ 119,200,947	\$ 142,989,144	45.5%

Water Department Salaries	\$ 5,112,947	\$ 2,413,746	\$ 2,699,202	✓ 47.21%
Water Department Expenses	\$ 7,831,021	\$ 3,623,523	\$ 4,207,498	✓ 46.27%
Water Department Capital	\$ 1,175,012	\$ 170,027	\$ 1,004,985	✓ 14.47%
Water Department Indirect	\$ 224,566		\$ 224,566	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 14,343,546	\$ 6,207,296	\$ 8,136,250	✓ 43.3%
Wastewater Salaries	\$ 4,336,188	\$ 1,966,932	\$ 2,369,256	✓ 45.36%
Wastewater Expenses	\$ 10,249,855	\$ 3,688,209	\$ 6,561,646	✓ 35.98%
Wastewater Capital	\$ 947,000	\$ 242,404	\$ 704,596	✓ 25.60%
Wastewater Indirect	\$ 665,691		\$ 665,691	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,198,734	\$ 5,897,545	\$ 10,301,189	✓ 36.4%

	FY '23 through 12/31/22	FY '24 through 12/31/23	FY '25 through 12/31/24	Trendline
TOTAL GENERAL GOVERNMENT	\$ 2,456,292	\$ 2,685,967	\$ 2,968,716	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 683,706	\$ 1,013,645	\$ 1,029,648	
TOTAL PUBLIC SAFETY	\$ 13,281,612	\$ 14,601,924	\$ 15,625,107	
TOTAL EDUCATION	\$ 46,101,595	\$ 50,725,101	\$ 52,322,065	
TOTAL PUBLIC WORKS	\$ 4,185,747	\$ 5,282,793	\$ 4,556,874	
TOTAL HUMAN SERVICES	\$ 1,548,046	\$ 1,765,150	\$ 1,701,658	
TOTAL DEBT SERVICE	\$ 4,554,761	\$ 3,097,474	\$ 3,384,058	
TOTAL EMPLOYEE BENEFITS	\$ 32,976,385	\$ 34,528,494	\$ 31,745,425	
TOTAL OTHER CITY EXPENSES	\$ 4,716,732	\$ 6,531,386	\$ 5,867,396	
TOTAL CITY EXPENDITURES	\$ 110,504,876	\$ 120,231,934	\$ 119,200,947	
TOTAL WATER DEPARTMENT	\$ 7,603,785	\$ 6,503,745	\$ 6,207,296	
TOTAL WASTEWATER DEPARTMENT	\$ 7,906,515	\$ 6,389,884	\$ 5,897,545	