

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 233,916	\$ 191,733	\$ 42,183	 81.97%
Council Expenses	\$ 8,100	\$ 2,318	\$ 5,782	 28.62%
Mayor Salaries	\$ 427,434	\$ 363,850	\$ 63,584	 85.12%
Mayor Expenses	\$ 210,500	\$ 105,053	\$ 105,447	 49.91%
Auditor's Office Salaries	\$ 365,083	\$ 278,095	\$ 86,988	 76.17%
Auditor's Office Expenses	\$ 187,381	\$ 162,282	\$ 25,099	 86.61%
Assessors Salaries	\$ 285,602	\$ 242,729	\$ 42,873	 84.99%
Assessors Expenses	\$ 179,850	\$ 105,935	\$ 73,915	 58.90%
Treasurer/Collector Salaries	\$ 451,970	\$ 407,244	\$ 44,726	 90.10%
Treasurer/Collector Expenses	\$ 255,900	\$ 189,885	\$ 66,015	 74.20%
Constituent Services Salaries	\$ 108,591	\$ 86,531	\$ 22,060	 79.69%
Constituent Services Expenses	\$ 33,000	\$ 14,393	\$ 18,607	 43.62%
Purchasing Salaries	\$ 98,601	\$ 83,370	\$ 15,231	 84.55%
Purchasing Expenses	\$ 11,100	\$ 11,904	\$ (804)	 107.24%
Law Department Salaries	\$ 45,900	\$ 39,015	\$ 6,885	 85.00%
Law Department Legal	\$ 491,400	\$ 379,937	\$ 111,463	 77.32%
Human Resources Salaries	\$ 313,918	\$ 243,661	\$ 70,257	 77.62%
Human Resources Expenses	\$ 161,450	\$ 128,661	\$ 32,789	 79.69%
MIS Salaries	\$ 110,000	\$ 96,254	\$ 13,746	 87.50%
MIS Expenses	\$ 925,721	\$ 651,188	\$ 274,533	 70.34%
MIS Capital	\$ 25,000	\$ 14,151	\$ 10,849	 56.60%
City Clerk Salaries	\$ 604,186	\$ 525,369	\$ 78,817	 86.95%
City Clerk Expenses	\$ 163,501	\$ 124,251	\$ 39,250	 75.99%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 5,698,104</b>	<b>\$ 4,447,810</b>	<b>\$ 1,250,294</b>	 78.1%
Building & Zoning Salaries	\$ 398,940	\$ 331,197	\$ 67,743	 83.02%
Building Maint. Salaries	\$ 80,627	\$ 41,983	\$ 38,644	 52.07%
Building Maint. Expenses	\$ 298,500	\$ 221,770	\$ 76,730	 74.29%
Inspectional & Health Services Salaries	\$ 740,297	\$ 622,344	\$ 117,953	 84.07%
Inspectional & Health Services Expenses	\$ 44,550	\$ 33,517	\$ 11,033	 75.24%
Public Health Salaries	\$ 242,083	\$ 228,095	\$ 13,988	 94.22%
Public Health Expenses	\$ 9,000	\$ 7,403	\$ 1,597	 82.26%
Economic Development Salaries	\$ 279,958	\$ 218,083	\$ 61,875	 77.90%
Economic Development Expenses	\$ 59,362	\$ 38,045	\$ 21,317	 64.09%
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>\$ 2,153,317</b>	<b>\$ 1,742,438</b>	<b>\$ 410,879</b>	 80.9%
Police Salaries	\$ 14,482,735	\$ 11,917,586	\$ 2,565,149	 82.29%
Police Expenses	\$ 1,791,974	\$ 1,153,698	\$ 638,276	 64.38%
Police Capital	\$ 363,501	\$ 347,075	\$ 16,426	 95.48%
Fire Salaries	\$ 13,193,382	\$ 11,040,303	\$ 2,153,079	 83.68%
Fire Expenses	\$ 978,085	\$ 674,851	\$ 303,234	 69.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Fire Capital	\$ 2,500	\$ 2,398	\$ 102	95.92%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 30,812,177</b>	<b>\$ 25,135,911</b>	<b>\$ 5,676,266</b>	<b>81.58%</b>
Whittier Regional School Assessment	\$ 8,504,442	\$ 8,504,440	\$ 2	100.00%
North Shore Essex Tech. Assessment	\$ 688,876	\$ 726,966	\$ (38,090)	105.53%
School Other Funding	\$ 15,000		\$ 15,000	0.00%
School Department	\$ 126,584,662	\$ 117,881,980	\$ 8,702,682	93.13%
<b>TOTAL EDUCATION</b>	<b>\$ 135,792,980</b>	<b>\$ 127,113,386</b>	<b>\$ 8,679,594</b>	<b>93.6%</b>
Public Works Administration Salaries	\$ 58,333	\$ 48,822	\$ 9,511	83.69%
Public Works Administration Expenses	\$ 50,685	\$ 26,874	\$ 23,811	53.02%
Public Works Highways Salaries	\$ 1,366,311	\$ 933,648	\$ 432,663	68.33%
Public Works Highways Expenses	\$ 868,000	\$ 426,153	\$ 441,847	49.10%
Public Works Highways Capital	\$ 112,000	\$ 72,595	\$ 39,406	64.82%
Public Works Solid Waste/Recycling Salaries	\$ 215,499	\$ 174,130	\$ 41,369	80.80%
Public Works Solid Waste/Recycling Expenses	\$ 5,882,808	\$ 3,692,697	\$ 2,190,111	62.77%
Public Works Parking Area Salaries	\$ 50,055	\$ 41,293	\$ 8,762	82.50%
Public Works Parking Area Expenses	\$ 384,101	\$ 265,875	\$ 118,226	69.22%
Public Works Street Marking Expenses	\$ 115,483	\$ 97,399	\$ 18,084	84.34%
Public Works Fleet Maint. Salaries	\$ 251,774	\$ 181,930	\$ 69,844	72.26%
Public Works Fleet Maint. Expenses	\$ 69,080	\$ 41,477	\$ 27,603	60.04%
Public Works Park Dept. Salaries	\$ 584,357	\$ 413,972	\$ 170,385	70.84%
Public Works Park Dept. Expenses	\$ 339,244	\$ 173,077	\$ 166,167	51.02%
Public Works Street Lighting Expenses	\$ 718,000	\$ 427,967	\$ 290,033	59.61%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 267,194	\$ (37,864)	116.51%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 1,942,470	\$ (961,800)	198.08%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 12,275,730</b>	<b>\$ 9,227,573</b>	<b>\$ 3,048,157</b>	<b>75.2%</b>
Citizens Center Salaries	\$ 297,577	\$ 306,130	\$ (8,553)	102.87%
Citizens Center Expenses	\$ 168,655	\$ 130,782	\$ 37,873	77.54%
Veterans Services Salaries	\$ 109,936	\$ 93,815	\$ 16,121	85.34%
Veterans Services Expenses	\$ 590,100	\$ 403,745	\$ 186,355	68.42%
Senior Services Salaries	\$ 12,100	\$ 8,269	\$ 3,831	68.34%
Senior Services Expenses	\$ 2,700	\$ 728	\$ 1,972	26.96%
Stadium Commission	\$ 55,000	\$ 50,964	\$ 4,036	92.66%
Recreation Salaries	\$ 184,749	\$ 175,106	\$ 9,643	94.78%
Recreation Expenses	\$ 88,000	\$ 71,364	\$ 16,636	81.10%
Public Library Salaries	\$ 1,544,437	\$ 1,235,734	\$ 308,703	80.01%
Public Library Expenses	\$ 365,678	\$ 291,032	\$ 74,646	79.59%
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 3,418,932</b>	<b>\$ 2,767,670</b>	<b>\$ 651,262</b>	<b>81.0%</b>
Debt Service	\$ 7,458,939	\$ 4,374,905	\$ 3,084,034	58.65%
<b>TOTAL DEBT SERVICE</b>	<b>\$ 7,458,939</b>	<b>\$ 4,374,905</b>	<b>\$ 3,084,034</b>	<b>58.7%</b>
Retirement Fund	\$ 22,106,951	\$ 22,106,951	\$ -	100.00%
Unemployment Compensation	\$ 470,000	\$ 120,032	\$ 349,968	25.54%

Expense Report as of 4/30/2025

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Group Insurance	\$ 26,453,945	\$ 19,236,939	\$ 7,217,006	72.72%
Payroll Taxes (FICA/Medicare)	\$ 1,975,000	\$ 1,664,275	\$ 310,725	84.27%
Workers Compensation	\$ 1,006,000	\$ 651,991	\$ 354,009	64.81%
Injured on Duty Claims	\$ 250,000	\$ 205,648	\$ 44,352	82.26%
Sick Leave Bank	\$ 120,000	\$ 125,781	\$ (5,781)	104.82%
Vacational Buyback	\$ 50,000	\$ 40,312	\$ 9,688	80.62%
Retiree Medical Claims	\$ 110,000	\$ 129,186	\$ (19,186)	117.44%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 52,541,896</b>	<b>\$ 44,281,114</b>	<b>\$ 8,260,782</b>	<b>84.3%</b>
General Liability Insurance	\$ 1,155,703	\$ 1,241,598	\$ (85,895)	107.43%
Salary Reserve	\$ 1,000,000		\$ 1,000,000	0.00%
Budget Reserve	\$ 500,000	\$ 72,715	\$ 427,285	
State Assessments (Cherry Sheets)	\$ 9,242,313	\$ 7,001,156	\$ 2,241,157	75.75%
Reserve for Abatement & Exemption (Overlay)	\$ 450,000	\$ 450,000	\$ -	100.00%
<b>TOTAL OTHER CITY EXPENSES</b>	<b>\$ 12,348,016</b>	<b>\$ 8,765,469</b>	<b>\$ 3,582,547</b>	<b>71.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 262,500,091</b>	<b>\$ 227,856,275</b>	<b>\$ 34,643,816</b>	<b>86.8%</b>

Water Department Salaries	\$ 5,112,947	\$ 3,989,971	\$ 1,122,976	78.04%
Water Department Expenses	\$ 7,831,021	\$ 6,031,220	\$ 1,799,801	77.02%
Water Department Capital	\$ 1,175,012	\$ 245,202	\$ 929,810	20.87%
Water Department Indirect	\$ 224,566	\$ 224,566	\$ -	100.00%
<b>TOTAL WATER DEPARTMENT</b>	<b>\$ 14,343,546</b>	<b>\$ 10,490,959</b>	<b>\$ 3,852,587</b>	<b>73.1%</b>
Wastewater Salaries	\$ 4,336,188	\$ 3,058,729	\$ 1,277,459	70.54%
Wastewater Expenses	\$ 10,249,855	\$ 6,812,137	\$ 3,437,718	66.46%
Wastewater Capital	\$ 947,000	\$ 457,458	\$ 489,542	48.31%
Wastewater Indirect	\$ 665,691	\$ 665,691	\$ -	100.00%
<b>TOTAL WASTEWATER DEPARTMENT</b>	<b>\$ 16,198,734</b>	<b>\$ 10,994,015</b>	<b>\$ 5,204,719</b>	<b>67.9%</b>

	FY '23 through 4/30/23	FY '24 through 4/30/24	FY '25 through 4/30/25	Trendline
TOTAL GENERAL GOVERNMENT	\$ 3,762,453	\$ 3,963,989	\$ 4,447,810	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,479,468	\$ 1,645,399	\$ 1,742,438	
TOTAL PUBLIC SAFETY	\$ 21,790,030	\$ 22,534,123	\$ 25,135,911	
TOTAL EDUCATION	\$ 94,157,241	\$ 95,549,511	\$ 127,113,386	
TOTAL PUBLIC WORKS	\$ 9,429,921	\$ 9,350,790	\$ 9,227,573	
TOTAL HUMAN SERVICES	\$ 2,510,300	\$ 2,712,591	\$ 2,767,670	
TOTAL DEBT SERVICE	\$ 5,273,586	\$ 3,796,785	\$ 4,374,905	
TOTAL EMPLOYEE BENEFITS	\$ 42,957,281	\$ 44,894,502	\$ 44,281,114	
TOTAL OTHER CITY EXPENSES	\$ 9,690,990	\$ 8,356,642	\$ 8,765,469	
<b>TOTAL CITY EXPENDITURES</b>	<b>\$ 191,051,270</b>	<b>\$ 192,804,332</b>	<b>\$ 227,856,275</b>	