

City Department	Final 2025 Budget	Expended (6/30/25)	Encumbered	Total Expended & Encumbered	% Expended	Unexpended Fiscal 2025
Council Salaries	\$ 233,916	\$ 230,755		\$ 230,755	✓ 98.65%	\$ 3,161
Council Expenses	\$ 8,100	\$ 2,887	\$ 300	\$ 3,187	✓ 39.35%	\$ 4,913
Mayor Salaries	\$ 439,934	\$ 439,579		\$ 439,579	✓ 99.92%	\$ 355
Mayor Expenses	\$ 130,700	\$ 125,801	\$ 935	\$ 126,736	✓ 96.97%	\$ 3,964
Auditor's Office Salaries	\$ 340,083	\$ 335,791		\$ 335,791	✓ 98.74%	\$ 4,292
Auditor's Office Expenses	\$ 187,381	\$ 164,533	\$ 22,000	\$ 186,533	✓ 99.55%	\$ 848
Assessors Salaries	\$ 292,402	\$ 292,378		\$ 292,378	✓ 99.99%	\$ 24
Assessors Expenses	\$ 179,850	\$ 130,792	\$ 49,058	\$ 179,850	✓ 100.00%	\$ 0
Treasurer/Collector Salaries	\$ 485,470	\$ 485,072		\$ 485,072	✓ 99.92%	\$ 398
Treasurer/Collector Expenses	\$ 255,900	\$ 246,426		\$ 246,426	✓ 96.30%	\$ 9,474
Constituent Services Salaries	\$ 108,591	\$ 104,643		\$ 104,643	✓ 96.36%	\$ 3,948
Constituent Services Expenses	\$ 33,000	\$ 14,393		\$ 14,393	✓ 43.62%	\$ 18,607
Purchasing Salaries	\$ 100,601	\$ 100,547		\$ 100,547	✓ 99.95%	\$ 54
Purchasing Expenses	\$ 17,100	\$ 16,696		\$ 16,696	✓ 97.64%	\$ 404
Law Department Salaries	\$ 46,900	\$ 46,818		\$ 46,818	✓ 99.83%	\$ 82
Law Department Legal	\$ 521,400	\$ 505,527	\$ 10,000	\$ 515,527	✓ 98.87%	\$ 5,873
Human Resources Salaries	\$ 298,918	\$ 298,013		\$ 298,013	✓ 99.70%	\$ 905
Human Resources Expenses	\$ 162,950	\$ 162,544	\$ 236	\$ 162,780	✓ 99.90%	\$ 170
MIS Salaries	\$ 122,300	\$ 122,173		\$ 122,173	✓ 99.90%	\$ 127
MIS Expenses	\$ 765,721	\$ 732,935	\$ 27,720	\$ 760,655	✓ 99.34%	\$ 5,066
MIS Capital	\$ 25,000	\$ 14,598		\$ 14,598	✓ 58.39%	\$ 10,402
City Clerk Salaries	\$ 606,078	\$ 603,853		\$ 603,853	✓ 99.63%	\$ 2,226
City Clerk Expenses	\$ 161,609	\$ 152,694	\$ 3,220	\$ 155,914	✓ 96.48%	\$ 5,695
TOTAL GENERAL GOVERNMENT	\$ 5,523,904	\$ 5,329,446	\$ 113,469	\$ 5,442,915	✓ 98.53%	\$ 80,989
Building & Zoning Salaries	\$ 398,940	\$ 398,713		\$ 398,713	✓ 99.94%	\$ 227
Building Maint. Salaries	\$ 80,627	\$ 67,719		\$ 67,719	✓ 83.99%	\$ 12,908
Building Maint. Expenses	\$ 298,500	\$ 270,829	\$ 10,700	\$ 281,529	✓ 94.31%	\$ 16,971
Inspectional & Health Services Salaries	\$ 740,297	\$ 736,131		\$ 736,131	✓ 99.44%	\$ 4,166
Inspectional & Health Services Expenses	\$ 44,550	\$ 44,347	\$ -	\$ 44,521	✓ 99.94%	\$ 29
Public Health Salaries	\$ 269,883	\$ 269,693		\$ 269,693	✓ 99.93%	\$ 190
Public Health Expenses	\$ 9,000	\$ 7,735		\$ 7,735	✓ 85.94%	\$ 1,265
Economic Development Salaries	\$ 279,958	\$ 258,535		\$ 258,535	✓ 92.35%	\$ 21,423
Economic Development Expenses	\$ 59,362	\$ 40,612	\$ 3,553	\$ 44,165	✓ 74.40%	\$ 15,197
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,181,117	\$ 2,094,315	\$ 14,253	\$ 2,108,742	✓ 96.68%	\$ 72,375
Police Salaries	\$ 14,079,235	\$ 13,845,197	\$ 9,093	\$ 13,854,290	✓ 98.40%	\$ 224,945
Police Expenses	\$ 1,791,974	\$ 1,493,111	\$ 215,585	\$ 1,723,693	✓ 96.19%	\$ 68,281
Police Capital	\$ 363,501	\$ 357,130		\$ 357,130	✓ 98.25%	\$ 6,371
Fire Salaries	\$ 13,193,382	\$ 13,089,948	\$ 103,000	\$ 13,192,948	✓ 100.00%	\$ 434
Fire Expenses	\$ 978,085	\$ 862,759	\$ 14,027	\$ 882,776	✓ 90.26%	\$ 95,309
Fire Capital	\$ 2,500	\$ 2,398		\$ 2,398	✓ 95.92%	\$ 102
TOTAL PUBLIC SAFETY	\$ 30,408,677	\$ 29,650,544	\$ 341,705	\$ 30,013,235	✓ 98.70%	\$ 395,442
Whittier Regional School Assessment	\$ 8,504,442	\$ 8,504,440		\$ 8,504,440	✓ 100.00%	\$ 2
North Shore Essex Tech. Assessment	\$ 726,976	\$ 726,966		\$ 726,966	✓ 100.00%	\$ 10
School Other Funding	\$ 15,000			\$ -	✓ 0.00%	\$ 15,000
School Department	\$ 126,584,662	\$ 121,586,559	\$ 4,998,103	\$ 126,584,662	✓ 100.00%	\$ 0
TOTAL EDUCATION	\$ 135,831,080	\$ 130,817,965	\$ 4,998,103	\$ 135,816,068	✓ 99.99%	\$ 15,012

City Department	Final 2025 Budget	Expended (6/30/25)	Encumbered	Total Expended & Encumbered	% Expended	Unexpended Fiscal 2025
Public Works Administration Salaries	\$ 59,083	\$ 59,040		\$ 59,040	99.93%	\$ 43
Public Works Administration Expenses	\$ 50,685	\$ 41,073	\$ 4,447	\$ 45,520	89.81%	\$ 5,165
Public Works Highways Salaries	\$ 1,166,311	\$ 1,147,836		\$ 1,147,836	98.42%	\$ 18,475
Public Works Highways Expenses	\$ 868,000	\$ 580,298	\$ 219,829	\$ 805,715	92.82%	\$ 62,285
Public Works Highways Capital	\$ 112,000	\$ 86,058		\$ 86,058	76.84%	\$ 25,942
Public Works Solid Waste/Recycling Salaries	\$ 215,499	\$ 213,631		\$ 213,631	99.13%	\$ 1,868
Public Works Solid Waste/Recycling Expenses	\$ 5,592,808	\$ 5,283,029	\$ 159,991	\$ 5,443,020	97.32%	\$ 149,788
Public Works Parking Area Salaries	\$ 50,155	\$ 50,142		\$ 50,142	99.97%	\$ 13
Public Works Parking Area Expenses	\$ 384,101	\$ 328,636	\$ 30,670	\$ 359,306	93.54%	\$ 24,795
Public Works Street Marking Expenses	\$ 115,483	\$ 114,633		\$ 114,633	99.26%	\$ 850
Public Works Fleet Maint. Salaries	\$ 221,774	\$ 218,711		\$ 218,711	98.62%	\$ 3,063
Public Works Fleet Maint. Expenses	\$ 69,080	\$ 48,188	\$ 900	\$ 49,088	71.06%	\$ 19,992
Public Works Park Dept. Salaries	\$ 504,357	\$ 500,091		\$ 500,091	99.15%	\$ 4,266
Public Works Park Dept. Expenses	\$ 339,244	\$ 267,817	\$ 13,963	\$ 282,990	83.42%	\$ 56,254
Public Works Street Lighting Expenses	\$ 638,000	\$ 533,079	\$ 32,493	\$ 565,572	88.65%	\$ 72,428
Public Works Snow & Ice Removal Salaries	\$ 267,630	\$ 267,576		\$ 267,576	99.98%	\$ 54
Public Works Snow & Ice Removal Expenses	\$ 1,942,670	\$ 1,942,470		\$ 1,942,470	99.99%	\$ 200
TOTAL PUBLIC WORKS	\$ 12,596,880	\$ 11,682,307	\$ 462,293	\$ 12,151,399	96.46%	\$ 445,481
Citizens Center Salaries	\$ 309,577	\$ 309,493		\$ 309,493	99.97%	\$ 84
Citizens Center Expenses	\$ 168,655	\$ 151,393		\$ 151,958	90.10%	\$ 16,697
Veterans Services Salaries	\$ 113,536	\$ 113,451		\$ 113,451	99.93%	\$ 85
Veterans Services Expenses	\$ 500,100	\$ 469,727	\$ 75	\$ 469,802	93.94%	\$ 30,298
Senior Services Salaries	\$ 12,100	\$ 10,000		\$ 10,000	82.64%	\$ 2,100
Senior Services Expenses	\$ 2,700	\$ 728		\$ 728	26.96%	\$ 1,972
Stadium Commission	\$ 55,000	\$ 54,326		\$ 54,326	98.77%	\$ 674
Recreation Salaries	\$ 206,349	\$ 206,274		\$ 206,274	99.96%	\$ 75
Recreation Expenses	\$ 88,000	\$ 85,792	\$ 2,140	\$ 87,932	99.92%	\$ 68
Public Library Salaries	\$ 1,514,437	\$ 1,513,771		\$ 1,513,771	99.96%	\$ 666
Public Library Expenses	\$ 365,678	\$ 335,602	\$ 13,028	\$ 348,630	95.34%	\$ 17,048
TOTAL HUMAN SERVICES	\$ 3,336,132	\$ 3,250,557	\$ 15,243	\$ 3,266,365	97.91%	\$ 69,767
Debt Service	\$ 7,458,939	\$ 5,651,601		\$ 5,651,601	75.77%	\$ 1,807,338
TOTAL DEBT SERVICE	\$ 7,458,939	\$ 5,651,601	\$ -	\$ 5,651,601	75.77%	\$ 1,807,338
Retirement Fund	\$ 22,106,951	\$ 22,106,951		\$ 22,106,951	100.00%	\$ -
Unemployment Compensation	\$ 470,000	\$ 162,739	\$ 250,000	\$ 412,739	87.82%	\$ 57,261
Group Insurance	\$ 26,453,945	\$ 26,355,148		\$ 26,355,148	99.63%	\$ 98,797
Payroll Taxes (FICA/Medicare)	\$ 2,124,000	\$ 2,041,378		\$ 2,041,378	96.11%	\$ 82,622
Workers Compensation	\$ 1,002,650	\$ 807,235		\$ 807,235	80.51%	\$ 195,415
Injured on Duty Claims	\$ 250,000	\$ 205,649	\$ 25,000	\$ 230,649	92.26%	\$ 19,351
Sick Leave Bank	\$ 125,800	\$ 125,781		\$ 125,781	99.98%	\$ 19
Vacational Buyback	\$ 50,000	\$ 40,312		\$ 40,312	80.62%	\$ 9,688
Retiree Medical Claims	\$ 142,000	\$ 140,231		\$ 140,231	98.75%	\$ 1,769
TOTAL EMPLOYEE BENEFITS	\$ 52,725,346	\$ 51,985,423	\$ 275,000	\$ 52,260,423	99.12%	\$ 464,923
General Liability Insurance	\$ 1,245,703	\$ 1,241,709		\$ 1,241,709	99.68%	\$ 3,994
Salary Reserve	\$ 1,000,000	\$ 13,265	\$ 986,734	\$ 999,999	100.00%	\$ 1
Budget Reserve	\$ 500,000	\$ 132,846	\$ 356,826	\$ 493,892	98.78%	\$ 6,108
State Assessments (Cherry Sheets)	\$ 9,242,313	\$ 9,268,509		\$ 9,268,509	100.28%	\$ (26,196)
Reserve for Abatement & Exemption (Overlay)	\$ 450,000	\$ 450,000		\$ 450,000	100.00%	\$ -
Transfer to Other Funds (Trust)	\$ 1,263,942	\$ 1,263,942		\$ 1,263,942	100.00%	\$ -

Expense Report as of 6/30/2025

City Department	Final 2025 Budget	Expended (6/30/25)	Encumbered	Total Expended & Encumbered	% Expended	Unexpended Fiscal 2025
TOTAL OTHER CITY EXPENSES	\$ 13,701,958	\$ 12,370,271	\$ 1,343,560	\$ 13,718,051	✓ 100.12%	\$ (16,093)
TOTAL GENERAL FUND	\$ 263,764,033	\$ 252,832,430	\$ 7,563,626	\$ 260,428,801	✓ 98.74%	\$ 3,335,232

Water Department Salaries	\$ 4,933,297	\$ 4,741,629		\$ 4,741,629	✓ 96.11%	\$ 191,668
Water Department Expenses	\$ 8,693,683	\$ 7,516,156	\$ 565,617	\$ 8,084,461	✓ 92.99%	\$ 609,222
Water Department Capital	\$ 490,000	\$ 438,196		\$ 438,196	✓ 89.43%	\$ 51,804
Water Department Indirect (5693)	\$ 224,566	\$ 224,566		\$ 224,566	✓ 100.00%	\$ -
TOTAL WATER DEPARTMENT	\$ 14,341,546	\$ 12,920,548	\$ 565,617	\$ 13,488,852	✓ 94.05%	\$ 852,694
Wastewater Salaries	\$ 3,854,822	\$ 3,632,957		\$ 3,632,957	✓ 94.24%	\$ 221,865
Wastewater Expenses	\$ 10,733,221	\$ 9,260,848	\$ 179,049	\$ 9,442,202	✓ 87.97%	\$ 1,472,373
Wastewater Capital	\$ 947,000	\$ 631,806		\$ 631,806	✓ 66.72%	\$ 315,194
Wastewater Indirect (5693)	\$ 665,691	\$ 665,691		\$ 665,691	✓ 100.00%	\$ -
TOTAL WASTEWATER DEPARTMENT	\$ 16,200,734	\$ 14,191,302	\$ 179,049	\$ 14,372,656	✓ 88.72%	\$ 2,009,432