

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 234,279	\$ 59,036	\$ 175,243	25.20%
Council Expenses	\$ 8,100	\$ 521	\$ 7,579	6.43%
Mayor Salaries	\$ 432,688	\$ 112,718	\$ 319,970	26.05%
Mayor Expenses	\$ 210,250	\$ 18,589	\$ 191,661	8.84%
Auditor's Office Salaries	\$ 377,209	\$ 90,007	\$ 287,202	23.86%
Auditor's Office Expenses	\$ 139,381	\$ 1,504	\$ 137,877	1.08%
Assessors Salaries	\$ 297,788	\$ 74,532	\$ 223,256	25.03%
Assessors Expenses	\$ 179,215	\$ 10,707	\$ 168,508	5.97%
Treasurer/Collector Salaries	\$ 469,208	\$ 91,791	\$ 377,417	19.56%
Treasurer/Collector Expenses	\$ 251,300	\$ 27,111	\$ 224,189	10.79%
Constituent Services Salaries	\$ 109,442	\$ 27,218	\$ 82,224	24.87%
Constituent Services Expenses	\$ 15,500		\$ 15,500	0.00%
Purchasing Salaries	\$ 100,547	\$ 25,308	\$ 75,239	25.17%
Purchasing Expenses	\$ 12,050	\$ 1,202	\$ 10,848	9.98%
Law Department Salaries	\$ 46,818	\$ 11,939	\$ 34,879	25.50%
Law Department Legal	\$ 536,000	\$ 30,418	\$ 505,582	5.68%
Human Resources Salaries	\$ 318,404	\$ 81,300	\$ 237,104	25.53%
Human Resources Expenses	\$ 147,550	\$ 25,984	\$ 121,566	17.61%
MIS Salaries	\$ 160,000	\$ 49,641	\$ 110,359	31.03%
MIS Expenses	\$ 638,134	\$ 280,827	\$ 357,307	44.01%
MIS Capital	\$ 50,000	\$ 18,292	\$ 31,708	36.58%
City Clerk Salaries	\$ 594,766	\$ 135,390	\$ 459,376	22.76%
City Clerk Expenses	\$ 171,380	\$ 32,532	\$ 138,848	18.98%
TOTAL GENERAL GOVERNMENT	\$ 5,500,009	\$ 1,206,567	\$ 4,293,442	21.9%
Building Maint. Salaries	\$ 79,127	\$ 6,574	\$ 72,553	8.31%
Building Maint. Expenses	\$ 298,500	\$ 32,414	\$ 266,086	10.86%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 306,194	\$ 899,334	25.40%
Inspectional & Health Services Expenses	\$ 46,950	\$ 7,552	\$ 39,398	16.09%
Public Health Salaries	\$ 247,498	\$ 65,548	\$ 181,950	26.48%
Public Health Expenses	\$ 9,000		\$ 9,000	0.00%
Economic Development Salaries	\$ 291,516	\$ 55,086	\$ 236,430	18.90%
Economic Development Expenses	\$ 56,162	\$ 2,254	\$ 53,908	4.01%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 475,622	\$ 1,758,659	21.3%
Police Salaries	\$ 14,399,407	\$ 3,362,000	\$ 11,037,407	23.35%
Police Expenses	\$ 1,813,628	\$ 300,782	\$ 1,512,846	16.58%
Police Capital	\$ 353,000	\$ 167,320	\$ 185,680	47.40%
Fire Salaries	\$ 13,774,479	\$ 3,312,755	\$ 10,461,724	24.05%
Fire Expenses	\$ 1,029,809	\$ 166,484	\$ 863,325	16.17%
Fire Capital	\$ 5,824		\$ 5,824	0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL PUBLIC SAFETY	\$ 31,376,147	\$ 7,309,341	\$ 24,066,806	 23.30%
Whittier Regional School Assessment	\$ 8,704,320	\$ 2,176,080	\$ 6,528,240	 25.00%
North Shore Essex Tech. Assessment	\$ 664,063		\$ 664,063	 0.00%
School Other Funding	\$ 15,000		\$ 15,000	 0.00%
School Department	\$ 133,801,660	\$ 13,890,414	\$ 119,911,246	 10.38%
TOTAL EDUCATION	\$ 143,185,043	\$ 16,066,494	\$ 127,118,549	 11.2%
Public Works Administration Salaries	\$ 59,607	\$ 15,055	\$ 44,552	 25.26%
Public Works Administration Expenses	\$ 44,804	\$ 3,872	\$ 40,932	 8.64%
Public Works Highways Salaries	\$ 1,404,280	\$ 347,644	\$ 1,056,636	 24.76%
Public Works Highways Expenses	\$ 840,655	\$ 219,962	\$ 620,693	 26.17%
Public Works Highways Capital	\$ 112,000	\$ 14,750	\$ 97,250	 13.17%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 48,310	\$ 169,875	 22.14%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 995,840	\$ 4,989,968	 16.64%
Public Works Parking Area Salaries	\$ 51,726	\$ 13,382	\$ 38,344	 25.87%
Public Works Parking Area Expenses	\$ 369,101	\$ 21,354	\$ 347,747	 5.79%
Public Works Street Marking Expenses	\$ 116,883	\$ 19,315	\$ 97,568	 16.53%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 55,725	\$ 218,432	 20.33%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 371	\$ 48,709	 0.76%
Public Works Park Dept. Salaries	\$ 584,634	\$ 118,896	\$ 465,738	 20.34%
Public Works Park Dept. Expenses	\$ 332,850	\$ 45,760	\$ 287,090	 13.75%
Public Works Street Lighting Expenses	\$ 725,800	\$ 123,397	\$ 602,403	 17.00%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 577	\$ 228,753	 0.25%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 3,283	\$ 977,387	 0.33%
TOTAL PUBLIC WORKS	\$ 12,379,570	\$ 2,047,493	\$ 10,332,077	 16.5%
Citizens Center Salaries	\$ 303,619	\$ 88,783	\$ 214,836	 29.24%
Citizens Center Expenses	\$ 188,010	\$ 38,307	\$ 149,703	 20.37%
Veterans Services Salaries	\$ 115,545	\$ 29,382	\$ 86,163	 25.43%
Veterans Services Expenses	\$ 558,000	\$ 108,004	\$ 449,996	 19.36%
Senior Services Salaries	\$ 13,500	\$ 2,500	\$ 11,000	 18.52%
Senior Services Expenses	\$ 2,700		\$ 2,700	 0.00%
Stadium Commission	\$ 59,000	\$ 13,347	\$ 45,653	 22.62%
Recreation Salaries	\$ 193,129	\$ 104,871	\$ 88,258	 54.30%
Recreation Expenses	\$ 85,000	\$ 11,699	\$ 73,301	 13.76%
Public Library Salaries	\$ 1,665,862	\$ 381,859	\$ 1,284,003	 22.92%
Public Library Expenses	\$ 293,585	\$ 124,547	\$ 169,038	 42.42%
TOTAL HUMAN SERVICES	\$ 3,477,950	\$ 903,299	\$ 2,574,651	 26.0%
Debt Service	\$ 9,491,008	\$ 1,077,945	\$ 8,413,063	 11.36%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 1,077,945	\$ 8,413,063	 11.4%
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	 100.00%
Unemployment Compensation	\$ 230,000	\$ 116,858	\$ 113,142	 50.81%
Group Insurance	\$ 29,765,000	\$ 2,103,989	\$ 27,661,011	 7.07%

Expense Report as of 9/30/2025

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 352,055	\$ 1,751,741	✓ 16.73%
Workers Compensation	\$ 915,000	\$ 153,572	\$ 761,428	✓ 16.78%
Injured on Duty Claims	\$ 230,967	\$ 103,144	\$ 127,823	✗ 44.66%
Sick Leave Bank	\$ 126,000	\$ 87,956	\$ 38,044	✗ 69.81%
Vacational Buyback	\$ 55,000		\$ 55,000	✓ 0.00%
Retiree Medical Claims	\$ 121,000	\$ 16,372	\$ 104,628	✓ 13.53%
TOTAL EMPLOYEE BENEFITS	\$ 56,514,044	\$ 25,901,227	\$ 30,612,817	✗ 45.8%
General Liability Insurance	\$ 1,303,678	\$ 950,672	\$ 353,006	✗ 72.92%
Salary Reserve	\$ 1,080,000	\$ 10,811	\$ 1,069,189	✓ 1.00%
Budget Reserve	\$ 805,671	\$ 15,193	\$ 790,478	✓ 1.89%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 2,405,270	\$ 7,118,953	✓ 25.25%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000		\$ 250,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,963,572	\$ 3,381,946	\$ 9,581,626	✓ 26.1%
TOTAL GENERAL FUND	\$ 277,121,624	\$ 58,369,934	\$ 218,751,690	21.1%

Water Department Salaries	\$ 3,780,009	\$ 948,071	\$ 2,831,938	✓ 25.08%
Water Department Expenses	\$ 9,818,378	\$ 1,464,180	\$ 8,354,198	✓ 14.91%
Water Department Capital	\$ 300,000	\$ 6,600	\$ 293,400	✓ 2.20%
Water Department Indirect	\$ 248,494		\$ 248,494	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 14,146,881	\$ 2,418,851	\$ 11,728,030	✓ 17.1%
Wastewater Salaries	\$ 3,089,104	\$ 611,454	\$ 2,477,650	✓ 19.79%
Wastewater Expenses	\$ 11,894,907	\$ 1,921,763	\$ 9,973,144	✓ 16.16%
Wastewater Capital	\$ 1,127,000	\$ 14,959	\$ 1,112,041	✓ 1.33%
Wastewater Indirect	\$ 698,442		\$ 698,442	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 2,548,176	\$ 14,261,277	✓ 15.2%

	FY '24 through 9/30/23	FY '25 through 9/30/24	FY '26 through 9/30/25	Trendline
TOTAL GENERAL GOVERNMENT	\$ 1,199,180	\$ 1,334,577	\$ 1,206,567	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 470,927	\$ 471,875	\$ 475,622	
TOTAL PUBLIC SAFETY	\$ 6,629,776	\$ 6,871,726	\$ 7,309,341	
TOTAL EDUCATION	\$ 19,420,875	\$ 19,310,363	\$ 16,066,494	
TOTAL PUBLIC WORKS	\$ 2,159,731	\$ 1,781,838	\$ 2,047,493	
TOTAL HUMAN SERVICES	\$ 886,203	\$ 885,985	\$ 903,299	
TOTAL DEBT SERVICE	\$ 1,683,018	\$ 1,356,911	\$ 1,077,945	
TOTAL EMPLOYEE BENEFITS	\$ 24,298,245	\$ 25,629,286	\$ 25,901,227	
TOTAL OTHER CITY EXPENSES	\$ 3,034,502	\$ 3,241,810	\$ 3,381,946	
TOTAL CITY EXPENDITURES	\$ 59,782,457	\$ 60,884,371	\$ 58,369,934	
TOTAL WATER DEPARTMENT	\$ 8,220,169	\$ 4,482,823	\$ 2,418,851	
TOTAL WASTEWATER DEPARTMENT	\$ 3,690,607	\$ 3,895,447	\$ 2,548,176	