

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 234,279	\$ 178,077	\$ 56,202	76.01%
Council Expenses	\$ 8,100	\$ 2,500	\$ 5,600	30.86%
Mayor Salaries	\$ 432,688	\$ 337,888	\$ 94,800	78.09%
Mayor Expenses	\$ 210,250	\$ 132,140	\$ 78,110	62.85%
Auditor's Office Salaries	\$ 377,209	\$ 275,310	\$ 101,899	72.99%
Auditor's Office Expenses	\$ 139,381	\$ 22,104	\$ 117,277	15.86%
Assessors Salaries	\$ 297,788	\$ 229,540	\$ 68,248	77.08%
Assessors Expenses	\$ 179,215	\$ 132,208	\$ 47,007	73.77%
Treasurer/Collector Salaries	\$ 469,208	\$ 292,231	\$ 176,977	62.28%
Treasurer/Collector Expenses	\$ 251,300	\$ 142,506	\$ 108,794	56.71%
Constituent Services Salaries	\$ 109,442	\$ 80,232	\$ 29,210	73.31%
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	0.00%
Purchasing Salaries	\$ 100,547	\$ 77,324	\$ 23,223	76.90%
Purchasing Expenses	\$ 12,050	\$ 7,045	\$ 5,005	58.46%
Law Department Salaries	\$ 46,818	\$ 35,816	\$ 11,002	76.50%
Law Department Legal	\$ 536,000	\$ 222,852	\$ 313,148	41.58%
Human Resources Salaries	\$ 318,404	\$ 247,765	\$ 70,639	77.81%
Human Resources Expenses	\$ 147,550	\$ 84,467	\$ 63,083	57.25%
MIS Salaries	\$ 160,000	\$ 118,806	\$ 41,194	74.25%
MIS Expenses	\$ 638,134	\$ 475,640	\$ 162,494	74.54%
MIS Capital	\$ 50,000	\$ 33,238	\$ 16,762	66.48%
City Clerk Salaries	\$ 594,766	\$ 408,650	\$ 186,116	68.71%
City Clerk Expenses	\$ 171,380	\$ 121,726	\$ 49,654	71.03%
TOTAL GENERAL GOVERNMENT	\$ 5,500,009	\$ 3,658,065	\$ 1,841,944	66.5%
Building Maint. Salaries	\$ 79,127	\$ 52,276	\$ 26,851	66.07%
Building Maint. Expenses	\$ 298,500	\$ 209,130	\$ 89,370	70.06%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 889,572	\$ 315,956	73.79%
Inspectional & Health Services Expenses	\$ 46,950	\$ 26,301	\$ 20,649	56.02%
Public Health Salaries	\$ 247,498	\$ 194,649	\$ 52,849	78.65%
Public Health Expenses	\$ 9,000	\$ 982	\$ 8,018	10.91%
Economic Development Salaries	\$ 291,516	\$ 198,743	\$ 92,773	68.18%
Economic Development Expenses	\$ 56,162	\$ 37,412	\$ 18,750	66.61%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 1,609,065	\$ 625,216	72.0%
Police Salaries	\$ 14,403,074	\$ 11,189,597	\$ 3,213,477	77.69%
Police Expenses	\$ 1,809,961	\$ 1,215,101	\$ 594,860	67.13%
Police Capital	\$ 353,000	\$ 349,733	\$ 3,267	99.07%
Fire Salaries	\$ 13,776,803	\$ 10,949,324	\$ 2,827,479	79.48%
Fire Expenses	\$ 1,029,809	\$ 631,205	\$ 398,604	61.29%
Fire Capital	\$ 3,500	\$ -	\$ 3,500	0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL PUBLIC SAFETY	\$ 31,376,147	\$ 24,334,960	\$ 7,041,187	77.56%
Whittier Regional School Assessment	\$ 8,704,320	\$ 8,704,319	\$ 1	100.00%
North Shore Essex Tech. Assessment	\$ 664,063	\$ 732,005	\$ (67,942)	110.23%
School Other Funding	\$ 15,000		\$ 15,000	0.00%
School Department	\$ 133,801,660	\$ 80,714,368	\$ 53,087,292	60.32%
TOTAL EDUCATION	\$ 143,185,043	\$ 90,150,692	\$ 53,034,351	63.0%
Public Works Administration Salaries	\$ 59,607	\$ 35,901	\$ 23,706	60.23%
Public Works Administration Expenses	\$ 44,804	\$ 14,689	\$ 30,115	32.79%
Public Works Highways Salaries	\$ 1,404,280	\$ 963,046	\$ 441,234	68.58%
Public Works Highways Expenses	\$ 840,655	\$ 526,425	\$ 314,230	62.62%
Public Works Highways Capital	\$ 112,000	\$ 19,510	\$ 92,490	17.42%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 157,834	\$ 60,351	72.34%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 3,375,901	\$ 2,609,907	56.40%
Public Works Parking Area Salaries	\$ 51,726	\$ 38,945	\$ 12,781	75.29%
Public Works Parking Area Expenses	\$ 369,101	\$ 232,238	\$ 136,863	62.92%
Public Works Street Marking Expenses	\$ 116,883	\$ 105,458	\$ 11,425	90.23%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 141,752	\$ 132,405	51.70%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 39,821	\$ 9,259	81.13%
Public Works Park Dept. Salaries	\$ 584,634	\$ 361,855	\$ 222,779	61.89%
Public Works Park Dept. Expenses	\$ 332,850	\$ 181,685	\$ 151,165	54.58%
Public Works Street Lighting Expenses	\$ 725,800	\$ 472,908	\$ 252,892	65.16%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 358,587	\$ (129,257)	156.36%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 3,727,325	\$ (2,746,655)	380.08%
TOTAL PUBLIC WORKS	\$ 12,379,570	\$ 10,753,880	\$ 1,625,690	86.9%
Citizens Center Salaries	\$ 303,619	\$ 259,236	\$ 44,383	85.38%
Citizens Center Expenses	\$ 188,010	\$ 105,312	\$ 82,698	56.01%
Veterans Services Salaries	\$ 115,545	\$ 88,524	\$ 27,021	76.61%
Veterans Services Expenses	\$ 558,000	\$ 309,740	\$ 248,260	55.51%
Senior Services Salaries	\$ 13,500	\$ 8,537	\$ 4,963	63.24%
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	0.00%
Stadium Commission	\$ 59,000	\$ 53,997	\$ 5,003	91.52%
Recreation Salaries	\$ 193,129	\$ 189,025	\$ 4,104	97.87%
Recreation Expenses	\$ 85,000	\$ 25,411	\$ 59,589	29.90%
Public Library Salaries	\$ 1,665,862	\$ 1,224,241	\$ 441,621	73.49%
Public Library Expenses	\$ 293,585	\$ 234,111	\$ 59,474	79.74%
TOTAL HUMAN SERVICES	\$ 3,477,950	\$ 2,498,134	\$ 979,816	71.8%
Debt Service	\$ 9,491,008	\$ 6,660,813	\$ 2,830,195	70.18%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 6,660,813	\$ 2,830,195	70.2%
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	\$ 21,021,164	\$ 8,743,836	70.62%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 1,549,605	\$ 554,191	✓ 73.66%
Workers Compensation	\$ 915,000	\$ 597,788	\$ 317,212	✓ 65.33%
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	\$ 43,952	\$ 77,048	✓ 36.32%
TOTAL EMPLOYEE BENEFITS	\$ 56,514,044	\$ 46,980,287	\$ 9,533,757	✗ 83.1%
General Liability Insurance	\$ 1,303,678	\$ 1,325,682	\$ (22,004)	✗ 101.69%
Salary Reserve	\$ 1,080,000	\$ 189,072	\$ 890,928	✓ 17.51%
Budget Reserve	\$ 805,671	\$ 132,616	\$ 673,055	✓ 16.46%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 7,460,358	\$ 2,063,865	✗ 78.33%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ 250,000	\$ 250,000	✗ 100.00%
TOTAL OTHER CITY EXPENSES	\$ 12,963,572	\$ 9,357,728	\$ 3,605,844	✓ 72.2%
TOTAL GENERAL FUND	\$ 277,121,624	\$ 196,003,624	\$ 81,118,000	70.7%

Water Department Salaries	\$ 3,780,009	\$ 2,728,399	\$ 1,051,610	✓ 72.18%
Water Department Expenses	\$ 9,318,378	\$ 7,256,826	\$ 2,061,552	✗ 77.88%
Water Department Capital	\$ 300,000	\$ 222,488	\$ 77,512	✓ 74.16%
Water Department Indirect	\$ 248,494	\$ 248,494	\$ -	✗ 100.00%
TOTAL WATER DEPARTMENT	\$ 13,646,881	\$ 10,456,207	\$ 3,190,674	✗ 76.6%
Wastewater Salaries	\$ 3,089,104	\$ 1,971,141	\$ 1,117,963	✓ 63.81%
Wastewater Expenses	\$ 11,894,907	\$ 8,060,026	\$ 3,834,881	✓ 67.76%
Wastewater Capital	\$ 1,127,000	\$ 90,861	\$ 1,036,139	✓ 8.06%
Wastewater Indirect	\$ 698,442	\$ 698,442	\$ -	✗ 100.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 10,820,470	\$ 5,988,983	✓ 64.4%

	FY '24 through 3/31/24	FY '25 through 3/31/25	FY '26 through 3/31/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 3,705,306	\$ 4,138,025	\$ 3,658,065	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,499,702	\$ 1,535,919	\$ 1,609,065	
TOTAL PUBLIC SAFETY	\$ 20,528,666	\$ 23,067,049	\$ 24,334,960	
TOTAL EDUCATION	\$ 88,243,802	\$ 93,041,474	\$ 90,150,692	
TOTAL PUBLIC WORKS	\$ 8,572,204	\$ 8,689,343	\$ 10,753,880	
TOTAL HUMAN SERVICES	\$ 2,475,968	\$ 2,496,882	\$ 2,498,134	
TOTAL DEBT SERVICE	\$ 3,549,689	\$ 3,807,914	\$ 6,660,813	
TOTAL EMPLOYEE BENEFITS	\$ 43,080,233	\$ 42,630,208	\$ 46,980,287	
TOTAL OTHER CITY EXPENSES	\$ 7,646,231	\$ 7,985,252	\$ 9,357,728	
TOTAL CITY EXPENDITURES	\$ 179,301,801	\$ 187,392,066	\$ 196,003,624	
TOTAL WATER DEPARTMENT	\$ 8,806,618	\$ 9,892,542	\$ 10,456,207	
TOTAL WASTEWATER DEPARTMENT	\$ 9,133,100	\$ 10,010,399	\$ 10,820,470	