

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 234,279	\$ 20,694	\$ 213,585	✓ 8.83%
Council Expenses	\$ 8,100	\$ 169	\$ 7,931	✓ 2.09%
Mayor Salaries	\$ 432,688	\$ 43,573	\$ 389,115	⚠ 10.07%
Mayor Expenses	\$ 210,250	\$ 9,754	\$ 200,496	✓ 4.64%
Auditor's Office Salaries	\$ 377,209	\$ 33,245	\$ 343,964	✓ 8.81%
Auditor's Office Expenses	\$ 139,381	\$ 391	\$ 138,990	✓ 0.28%
Assessors Salaries	\$ 297,788	\$ 28,570	\$ 269,218	⚠ 9.59%
Assessors Expenses	\$ 179,215	\$ 9,405	\$ 169,810	✓ 5.25%
Treasurer/Collector Salaries	\$ 469,208	\$ 32,130	\$ 437,078	✓ 6.85%
Treasurer/Collector Expenses	\$ 251,300	\$ 6,669	\$ 244,631	✓ 2.65%
Constituent Services Salaries	\$ 109,442	\$ 10,468	\$ 98,974	⚠ 9.57%
Constituent Services Expenses	\$ 15,500		\$ 15,500	✓ 0.00%
Purchasing Salaries	\$ 100,547	\$ 9,734	\$ 90,813	⚠ 9.68%
Purchasing Expenses	\$ 12,050	\$ 169	\$ 11,881	✓ 1.40%
Law Department Salaries	\$ 46,818	\$ 3,980	\$ 42,838	✓ 8.50%
Law Department Legal	\$ 536,000	\$ 5,830	\$ 530,170	✓ 1.09%
Human Resources Salaries	\$ 318,404	\$ 31,491	\$ 286,913	⚠ 9.89%
Human Resources Expenses	\$ 147,550	\$ 1,636	\$ 145,914	✓ 1.11%
MIS Salaries	\$ 160,000	\$ 17,133	\$ 142,867	⚠ 10.71%
MIS Expenses	\$ 638,134	\$ 46,293	\$ 591,841	✓ 7.25%
MIS Capital	\$ 50,000	\$ 140	\$ 49,860	✓ 0.28%
City Clerk Salaries	\$ 594,766	\$ 45,456	\$ 549,310	✓ 7.64%
City Clerk Expenses	\$ 171,380	\$ 24,419	\$ 146,961	✗ 14.25%
TOTAL GENERAL GOVERNMENT	\$ 5,500,009	\$ 381,349	\$ 5,118,660	✓ 6.9%
Building Maint. Salaries	\$ 79,127	\$ 2,519	\$ 76,608	✓ 3.18%
Building Maint. Expenses	\$ 298,500	\$ 250	\$ 298,250	✓ 0.08%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 127,860	\$ 1,077,668	⚠ 10.61%
Inspectional & Health Services Expenses	\$ 46,950	\$ 1,462	\$ 45,488	✓ 3.11%
Public Health Salaries	\$ 247,498	\$ 21,051	\$ 226,447	✓ 8.51%
Public Health Expenses	\$ 9,000		\$ 9,000	✓ 0.00%
Economic Development Salaries	\$ 291,516	\$ 20,077	\$ 271,439	✓ 6.89%
Economic Development Expenses	\$ 56,162	\$ 169	\$ 55,993	✓ 0.30%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 173,388	\$ 2,060,893	✓ 7.8%
Police Salaries	\$ 14,399,407	\$ 1,275,411	\$ 13,123,996	✓ 8.86%
Police Expenses	\$ 1,813,628	\$ 28,909	\$ 1,784,719	✓ 1.59%
Police Capital	\$ 353,000	\$ -	\$ 353,000	✓ 0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Fire Salaries	\$ 13,774,479	\$ 1,284,430	\$ 12,490,049	9.32%
Fire Expenses	\$ 1,029,809	\$ 40,210	\$ 989,599	3.90%
Fire Capital	\$ 5,824	\$ -	\$ 5,824	0.00%
TOTAL PUBLIC SAFETY	\$ 31,376,147	\$ 2,628,959	\$ 28,747,188	8.38%
Whittier Regional School Assessment	\$ 8,704,320		\$ 8,704,320	0.00%
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	\$ 1,958,160	\$ 131,843,500	1.46%
TOTAL EDUCATION	\$ 143,185,043	\$ 1,958,160	\$ 141,226,883	1.4%
Public Works Administration Salaries	\$ 59,607	\$ 5,745	\$ 53,862	9.64%
Public Works Administration Expenses	\$ 44,804	\$ -	\$ 44,804	0.00%
Public Works Highways Salaries	\$ 1,404,280	\$ 141,572	\$ 1,262,708	10.08%
Public Works Highways Expenses	\$ 840,655	\$ 15,118	\$ 825,538	1.80%
Public Works Highways Capital	\$ 112,000	\$ -	\$ 112,000	0.00%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 17,866	\$ 200,319	8.19%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 26	\$ 5,985,782	0.00%
Public Works Parking Area Salaries	\$ 51,726	\$ 5,516	\$ 46,210	10.66%
Public Works Parking Area Expenses	\$ 369,101	\$ 21,084	\$ 348,017	5.71%
Public Works Street Marking Expenses	\$ 116,883	\$ 218	\$ 116,665	0.19%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 21,774	\$ 252,383	7.94%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 95	\$ 48,985	0.19%
Public Works Park Dept. Salaries	\$ 584,634	\$ 54,077	\$ 530,557	9.25%
Public Works Park Dept. Expenses	\$ 332,850	\$ 5,761	\$ 327,089	1.73%
Public Works Street Lighting Expenses	\$ 725,800	\$ -	\$ 725,800	0.00%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 235	\$ 229,095	0.10%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ 601	\$ 980,069	0.06%
TOTAL PUBLIC WORKS	\$ 12,379,570	\$ 289,687	\$ 12,089,883	2.3%
Citizens Center Salaries	\$ 303,619	\$ 39,291	\$ 264,328	12.94%
Citizens Center Expenses	\$ 188,010	\$ 275	\$ 187,735	0.15%
Veterans Services Salaries	\$ 115,545	\$ 11,211	\$ 104,334	9.70%
Veterans Services Expenses	\$ 558,000	\$ 40,719	\$ 517,281	7.30%
Senior Services Salaries	\$ 13,500	\$ 962	\$ 12,538	7.12%
Senior Services Expenses	\$ 2,700		\$ 2,700	0.00%
Stadium Commission	\$ 59,000	\$ 1,191	\$ 57,809	2.02%
Recreation Salaries	\$ 193,129	\$ 54,326	\$ 138,803	28.13%
Recreation Expenses	\$ 85,000	\$ 390	\$ 84,610	0.46%
Public Library Salaries	\$ 1,665,862	\$ 144,211	\$ 1,521,651	8.66%
Public Library Expenses	\$ 293,585	\$ 71,805	\$ 221,780	24.46%

Expense Report as of 7/31/2025

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL HUMAN SERVICES	\$ 3,477,950	\$ 364,379	\$ 3,113,571	10.5%
Debt Service	\$ 9,491,008	\$ -	\$ 9,491,008	0.00%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ -	\$ 9,491,008	0.0%
Retirement Fund	\$ 22,967,281	\$ -	\$ 22,967,281	0.00%
Unemployment Compensation	\$ 230,000	\$ 12,333	\$ 217,667	5.36%
Group Insurance	\$ 29,765,000	\$ 536,142	\$ 29,228,858	1.80%
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 95,286	\$ 2,008,510	4.53%
Workers Compensation	\$ 915,000	\$ 3,692	\$ 911,308	0.40%
Injured on Duty Claims	\$ 230,967	\$ 103,144	\$ 127,823	44.66%
Sick Leave Bank	\$ 126,000	\$ 79,612	\$ 46,388	63.18%
Vacational Buyback	\$ 55,000		\$ 55,000	0.00%
Retiree Medical Claims	\$ 121,000	\$ 2,922	\$ 118,078	2.41%
TOTAL EMPLOYEE BENEFITS	\$ 56,514,044	\$ 833,130	\$ 55,680,914	1.5%
General Liability Insurance	\$ 1,303,678	\$ 643,726	\$ 659,952	49.38%
Salary Reserve	\$ 1,080,000		\$ 1,080,000	0.00%
Budget Reserve	\$ 805,671	\$ 11,193	\$ 794,478	1.39%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 801,757	\$ 8,722,466	8.42%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000		\$ 250,000	0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,963,572	\$ 1,456,676	\$ 11,506,896	11.2%
TOTAL GENERAL FUND	\$ 277,121,624	\$ 8,085,728	\$ 269,035,896	2.9%