

Year to Date Benchmark
 **9.62%**

City Department	Budget	Expended as of 7/31/26	Unexpended as of 7/31/26	% Expended
Council Salaries	\$ 236,676	\$ 20,846	\$ 215,830	✓ 8.81%
Council Expenses	\$ 6,600	\$ -	\$ 6,600	✓ 0.00%
Mayor Salaries	\$ 446,004	\$ 38,682	\$ 407,322	✓ 8.67%
Mayor Expenses	\$ 206,750	\$ 9,681	\$ 197,069	✓ 4.68%
Auditor's Office Salaries	\$ 406,751	\$ 39,746	\$ 367,005	✓ 9.77%
Auditor's Office Expenses	\$ 148,100	\$ 232	\$ 147,868	✓ 0.16%
Assessors Salaries	\$ 310,083	\$ 30,067	\$ 280,016	✓ 9.70%
Assessors Expenses	\$ 171,079	\$ -	\$ 171,079	✓ 0.00%
Treasurer/Collector Salaries	\$ 428,727	\$ 35,956	\$ 392,771	✓ 8.39%
Treasurer/Collector Expenses	\$ 250,300	\$ 22,807	\$ 227,493	✓ 9.11%
Constituent Services Salaries	\$ 105,672	\$ 8,429	\$ 97,243	✓ 7.98%
Constituent Services Expenses	\$ 7,500		\$ 7,500	✓ 0.00%
Purchasing Salaries	\$ 102,632	\$ 10,276	\$ 92,356	⚠ 10.01%
Purchasing Expenses	\$ 15,050	\$ 1,776	\$ 13,274	✗ 11.80%
Law Department Salaries	\$ 47,754	\$ 4,201	\$ 43,553	✓ 8.80%
Law Department Legal	\$ 425,000	\$ 26,026	\$ 398,974	✓ 6.12%
Human Resources Salaries	\$ 331,555	\$ 34,629	\$ 296,926	⚠ 10.44%
Human Resources Expenses	\$ 130,300	\$ 31,219	\$ 99,081	✗ 23.96%
MIS Salaries	\$ 211,100	\$ 17,464	\$ 193,636	✓ 8.27%
MIS Expenses	\$ 641,809	\$ 197,349	\$ 444,460	✗ 30.75%
MIS Capital	\$ 50,000		\$ 50,000	✓ 0.00%
City Clerk Salaries	\$ 612,582	\$ 60,131	\$ 552,451	✓ 9.82%
City Clerk Expenses	\$ 154,380	\$ 24,111	\$ 130,269	✗ 15.62%
TOTAL GENERAL GOVERNMENT	\$ 5,446,404	\$ 613,628	\$ 4,832,776	✗ 11.3%
Building Maint. Salaries	\$ 26,000	\$ 2,500	\$ 23,500	✓ 9.62%
Building Maint. Expenses	\$ 373,500	\$ 15,618	\$ 357,882	✓ 4.18%
Inspectional & Health Services Salaries	\$ 1,271,710	\$ 128,029	\$ 1,143,681	⚠ 10.07%

Expense Report as of 7/31/2026

City Department	Budget	Expended as of 7/31/26	Unexpended as of 7/31/26	% Expended
Inspectional & Health Services Expenses	\$ 45,450	\$ 528	\$ 44,922	✓ 1.16%
Public Health Salaries	\$ 254,291	\$ 28,752	\$ 225,539	✗ 11.31%
Public Health Expenses	\$ 7,000		\$ 7,000	✓ 0.00%
Economic Development Salaries	\$ 366,920	\$ 20,770	\$ 346,150	✓ 5.66%
Economic Development Expenses	\$ 52,370	\$ -	\$ 52,370	✓ 0.00%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,397,241	\$ 196,197	\$ 2,201,044	✓ 8.2%
Police Salaries	\$ 15,215,388	\$ 1,427,059	\$ 13,788,329	✓ 9.38%
Police Expenses	\$ 1,876,608	\$ 85,118	\$ 1,791,490	✓ 4.54%
Police Capital	\$ 410,000		\$ 410,000	✓ 0.00%
Fire Salaries	\$ 14,883,477	\$ 1,473,746	\$ 13,409,731	✓ 9.90%
Fire Expenses	\$ 1,006,973	\$ 34,736	\$ 972,237	✓ 3.45%
Fire Capital	\$ 29,522		\$ 29,522	✓ 0.00%
TOTAL PUBLIC SAFETY	\$ 33,421,968	\$ 3,020,659	\$ 30,401,309	✓ 9.0%
Whittier Regional School Assessment	\$ 9,469,211		\$ 9,469,211	✓ 0.00%
North Shore Essex Tech. Assessment	\$ 690,625		\$ 690,625	✓ 0.00%
School Department	\$ 136,998,618	\$ 2,096,767	\$ 134,901,851	✓ 1.53%
TOTAL EDUCATION	\$ 147,158,454	\$ 2,096,767	\$ 145,061,687	✓ 1.4%
Public Works Administration Salaries	\$ 297,318		\$ 297,318	✓ 0.00%
Public Works Administration Expenses	\$ 37,165		\$ 37,165	✓ 0.00%
Public Works Highways Salaries	\$ 1,127,200	\$ 139,135	\$ 988,065	✗ 12.34%
Public Works Highways Expenses	\$ 712,800	\$ 21,904	\$ 690,896	✓ 3.07%
Public Works Highways Capital	\$ 100,000		\$ 100,000	✓ 0.00%
Public Works Solid Waste/Recycling Salaries	\$ 219,899	\$ 23,006	\$ 196,893	⚠ 10.46%
Public Works Solid Waste/Recycling Expenses	\$ 5,898,252	\$ 1,357	\$ 5,896,895	✓ 0.02%
Public Works Parking Area Salaries	\$ 51,726	\$ 6,480	\$ 45,246	✗ 12.53%
Public Works Parking Area Expenses	\$ 396,670		\$ 396,670	✓ 0.00%
Public Works Street Marking Expenses	\$ 200,000	\$ -	\$ 200,000	✓ 0.00%
Public Works Fleet Maint. Salaries	\$ 281,158	\$ 15,858	\$ 265,300	✓ 5.64%
Public Works Fleet Maint. Expenses	\$ 76,260	\$ -	\$ 76,260	✓ 0.00%

Expense Report as of 7/31/2026

City Department	Budget	Expended as of 7/31/26	Unexpended as of 7/31/26	% Expended
Public Works Park Dept. Salaries	\$ 587,791	\$ 52,392	\$ 535,399	✓ 8.91%
Public Works Park Dept. Expenses	\$ 285,871	\$ 2,243	\$ 283,628	✓ 0.78%
Public Works Street Lighting Expenses	\$ 753,608	\$ 24,378	\$ 729,230	✓ 3.23%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 911	\$ 228,419	✓ 0.40%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ -	\$ 980,670	✓ 0.00%
TOTAL PUBLIC WORKS	\$ 12,235,718	\$ 287,664	\$ 11,948,054	✓ 2.4%
Citizens Center Salaries	\$ 317,822	\$ 36,911	\$ 280,911	✗ 11.61%
Citizens Center Expenses	\$ 168,610	\$ 1,407	\$ 167,203	✓ 0.83%
Veterans Services Salaries	\$ 131,645	\$ 12,562	\$ 119,083	✓ 9.54%
Veterans Services Expenses	\$ 533,250	\$ 34,135	\$ 499,115	✓ 6.40%
Senior Services Salaries	\$ 12,100	\$ 962	\$ 11,138	✓ 7.95%
Senior Services Expenses	\$ 2,400		\$ 2,400	✓ 0.00%
Stadium Commission	\$ 61,600	\$ 1,707	\$ 59,893	✓ 2.77%
Recreation Salaries	\$ 235,397	\$ 79,441	\$ 155,956	✗ 33.75%
Recreation Expenses	\$ 85,000	\$ 525	\$ 84,475	✓ 0.62%
Public Library Salaries	\$ 1,711,916	\$ 152,009	\$ 1,559,907	✓ 8.88%
Public Library Expenses	\$ 298,134	\$ 75,874	\$ 222,260	✗ 25.45%
TOTAL HUMAN SERVICES	\$ 3,557,874	\$ 395,533	\$ 3,162,341	✗ 11.1%
Debt Service	\$ 8,834,819	\$ 110,181	\$ 8,724,638	✓ 1.25%
TOTAL DEBT SERVICE	\$ 8,834,819	\$ 110,181	\$ 8,724,638	✓ 1.2%
Retirement Fund	\$ 23,838,461	\$ 23,838,461	\$ -	✓ 100.00%
Unemployment Compensation	\$ 280,000		\$ 280,000	✓ 0.00%
Group Insurance	\$ 31,583,332	\$ 523,412	\$ 31,059,920	✓ 1.66%
Payroll Taxes (FICA/Medicare)	\$ 2,207,955	\$ 103,996	\$ 2,103,959	✓ 4.71%
Workers Compensation	\$ 890,000	\$ 15,500	\$ 874,500	✓ 1.74%
Injured on Duty Claims	\$ 210,000	\$ 153,795	\$ 56,205	✗ 73.24%
Sick Leave Bank	\$ 182,934		\$ 182,934	✓ 0.00%
Vacational Buyback	\$ 50,000		\$ 50,000	✓ 0.00%
Retiree Medical Claims	\$ 85,000		\$ 85,000	✓ 0.00%

Expense Report as of 7/31/2026

City Department	Budget	Expended as of 7/31/26	Unexpended as of 7/31/26	% Expended
TOTAL EMPLOYEE BENEFITS	\$ 59,327,682	\$ 24,635,164	\$ 34,692,518	41.5%
General Liability Insurance	\$ 1,381,899		\$ 1,381,899	0.00%
Salary Reserve	\$ 388,666		\$ 388,666	0.00%
Budget Reserve	\$ 600,000		\$ 600,000	0.00%
State Assessments (Cherry Sheets)	\$ 10,271,435	\$ 860,227	\$ 9,411,208	8.37%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000		\$ 250,000	0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,892,000	\$ 860,227	\$ 12,031,773	6.7%
TOTAL GENERAL FUND	\$ 285,272,160	\$ 32,216,020	\$ 253,056,140	11.3%

Water Department Salaries	\$ 4,021,835	\$ 347,929	\$ 3,673,906	8.65%
Water Department Expenses	\$ 10,313,361	\$ 3,328,757	\$ 6,984,604	32.28%
Water Department Capital	\$ 451,000		\$ 451,000	0.00%
Water Department Indirect	\$ 254,221		\$ 254,221	0.00%
TOTAL WATER DEPARTMENT	\$ 15,040,417	\$ 3,676,686	\$ 11,363,731	24.4%
Wastewater Salaries	\$ 3,189,677	\$ 307,920	\$ 2,881,757	9.65%
Wastewater Expenses	\$ 12,411,268	\$ 2,155,403	\$ 10,255,865	17.37%
Wastewater Capital	\$ 1,102,000	\$ -	\$ 1,102,000	0.00%
Wastewater Indirect	\$ 718,418		\$ 718,418	0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 17,421,363	\$ 2,463,323	\$ 14,958,040	14.1%

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