

Year to Date Benchmark

100.00%

City Department	Budget	Expended as of 6/30/26	Unexpended as of 6/30/26	% Expended	Encumbered	Total Expended / Encumbered	Total Unexpended
Council Salaries	\$ 237,479	\$ 236,884	\$ 595	✓ 99.75%		\$ 236,884	\$ 595
Council Expenses	\$ 8,100	\$ 3,532	\$ 4,568	✓ 43.60%	\$ 169	\$ 3,701	\$ 4,399
Mayor Salaries	\$ 450,538	\$ 446,290	\$ 4,248	✓ 99.06%		\$ 446,290	\$ 4,248
Mayor Expenses	\$ 210,250	\$ 168,484	\$ 41,766	✓ 80.14%	\$ 8,516	\$ 177,000	\$ 33,250
Auditor's Office Salaries	\$ 377,209	\$ 374,278	\$ 2,931	✓ 99.22%		\$ 374,278	\$ 2,931
Auditor's Office Expenses	\$ 161,881	\$ 160,791	\$ 1,090	✓ 99.33%	\$ 211	\$ 161,002	\$ 879
Assessors Salaries	\$ 306,053	\$ 303,785	\$ 2,268	✓ 99.26%		\$ 303,785	\$ 2,268
Assessors Expenses	\$ 179,215	\$ 137,460	\$ 41,755	✓ 76.70%	\$ 169	\$ 137,629	\$ 41,586
Treasurer/Collector Salaries	\$ 414,208	\$ 380,898	\$ 33,310	✓ 91.96%		\$ 380,898	\$ 33,310
Treasurer/Collector Expenses	\$ 251,300	\$ 211,288	\$ 40,012	✓ 84.08%	\$ 39,863	\$ 251,151	\$ 149
Constituent Services Salaries	\$ 94,442	\$ 93,841	\$ 601	✓ 99.36%		\$ 93,841	\$ 601
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	✓ 0.00%		\$ -	\$ 15,500
Purchasing Salaries	\$ 103,107	\$ 102,362	\$ 745	✓ 99.28%		\$ 102,362	\$ 745
Purchasing Expenses	\$ 12,050	\$ 11,751	\$ 299	✓ 97.52%	\$ 296	\$ 12,047	\$ 3
Law Department Salaries	\$ 47,768	\$ 47,754	\$ 14	✓ 99.97%		\$ 47,754	\$ 14
Law Department Legal	\$ 536,000	\$ 434,255	\$ 101,745	✓ 81.02%		\$ 434,255	\$ 101,745
Human Resources Salaries	\$ 330,354	\$ 329,067	\$ 1,287	✓ 99.61%		\$ 329,067	\$ 1,287
Human Resources Expenses	\$ 147,550	\$ 120,584	\$ 26,966	✓ 81.72%	\$ 169	\$ 120,753	\$ 26,797
MIS Salaries	\$ 174,215	\$ 160,000	\$ 14,215	✓ 91.84%		\$ 160,000	\$ 14,215
MIS Expenses	\$ 638,134	\$ 564,543	\$ 73,591	✓ 88.47%	\$ 2,172	\$ 566,715	\$ 71,419
MIS Capital	\$ 50,000	\$ 47,950	\$ 2,050	✓ 95.90%		\$ 47,950	\$ 2,050
City Clerk Salaries	\$ 561,550	\$ 525,701	\$ 35,849	✓ 93.62%		\$ 525,701	\$ 35,849
City Clerk Expenses	\$ 171,380	\$ 160,985	\$ 10,395	✓ 93.93%	\$ 961	\$ 161,946	\$ 9,434
TOTAL GENERAL GOVERNMENT	\$ 5,478,283	\$ 5,022,483	\$ 455,800	✓ 91.7%	\$ 52,526	\$ 5,075,009	\$ 403,274
Building Maint. Salaries	\$ 82,927	\$ 82,871	\$ 56	✓ 99.93%		\$ 82,871	\$ 56
Building Maint. Expenses	\$ 302,500	\$ 300,440	\$ 2,060	✓ 99.32%	\$ 2,000	\$ 302,440	\$ 60
Inspectional & Health Services Salaries	\$ 1,180,528	\$ 1,176,611	\$ 3,917	✓ 99.67%		\$ 1,176,611	\$ 3,917
Inspectional & Health Services Expenses	\$ 46,950	\$ 44,578	\$ 2,372	✓ 94.95%	\$ 169	\$ 44,747	\$ 2,203
Public Health Salaries	\$ 266,063	\$ 266,062	\$ 1	✓ 100.00%		\$ 266,062	\$ 1
Public Health Expenses	\$ 9,000	\$ 2,977	\$ 6,023	✓ 33.08%		\$ 2,977	\$ 6,023
Economic Development Salaries	\$ 261,516	\$ 249,703	\$ 11,813	✓ 95.48%		\$ 249,703	\$ 11,813
Economic Development Expenses	\$ 56,162	\$ 44,866	\$ 11,296	✓ 79.89%	\$ 852	\$ 45,718	\$ 10,444
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,205,646	\$ 2,168,108	\$ 37,538	✓ 98.3%	\$ 3,021	\$ 2,171,129	\$ 34,517
Police Salaries	\$ 14,103,074	\$ 13,986,163	\$ 116,911	✓ 99.17%		\$ 13,986,163	\$ 116,911
Police Expenses	\$ 1,809,961	\$ 1,644,205	\$ 165,756	✓ 90.84%	\$ 90,937	\$ 1,735,142	\$ 74,819
Police Capital	\$ 353,000	\$ 351,158	\$ 1,842	✓ 99.48%	\$ 1,500	\$ 352,658	\$ 342
Fire Salaries	\$ 14,187,950	\$ 14,089,938	\$ 98,012	✓ 99.31%	\$ 51,600	\$ 14,141,538	\$ 46,412
Fire Expenses	\$ 1,029,809	\$ 916,347	\$ 113,462	✓ 88.98%	\$ 113,289	\$ 1,029,636	\$ 173
Fire Capital	\$ 3,500		\$ 3,500	✓ 0.00%		\$ -	\$ 3,500
TOTAL PUBLIC SAFETY	\$ 31,487,294	\$ 30,987,811	\$ 499,483	✓ 98.4%	\$ 257,326	\$ 31,245,137	\$ 242,157
Whittier Regional School Assessment	\$ 8,704,320	\$ 8,704,320	\$ -	✓ 100.00%		\$ 8,704,320	\$ -
North Shore Essex Tech. Assessment	\$ 732,005	\$ 732,005	\$ -	✓ 100.00%		\$ 732,005	\$ -

Expense Report as of 6/30/2026

City Department	Budget	Expended as of 6/30/26	Unexpended as of 6/30/26	% Expended	Encumbered	Total Expended / Encumbered	Total Unexpended
School Other Funding	\$ 15,000	\$ -	\$ 15,000	0.00%		\$ -	\$ 15,000
School Department	\$ 133,801,660	\$ 127,883,176	\$ 5,918,484	95.58%	\$ 5,918,484	\$ 133,801,660	\$ -
TOTAL EDUCATION	\$ 143,252,985	\$ 137,319,501	\$ 5,933,484	95.9%	\$ 5,918,484	\$ 143,237,985	\$ 15,000
Public Works Administration Salaries	\$ 59,607	\$ 35,901	\$ 23,706	60.23%		\$ 35,901	\$ 23,706
Public Works Administration Expenses	\$ 44,804	\$ 41,168	\$ 3,636	91.88%	\$ 51	\$ 41,219	\$ 3,585
Public Works Highways Salaries	\$ 1,279,280	\$ 1,230,668	\$ 48,612	96.20%		\$ 1,230,668	\$ 48,612
Public Works Highways Expenses	\$ 840,655	\$ 726,418	\$ 114,237	86.41%	\$ 114,237	\$ 840,655	\$ -
Public Works Highways Capital	\$ 172,745	\$ 94,558	\$ 78,187	54.74%	\$ 51,188	\$ 145,746	\$ 26,999
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 216,061	\$ 2,124	99.03%		\$ 216,061	\$ 2,124
Public Works Solid Waste/Recycling Expenses	\$ 5,840,063	\$ 5,186,843	\$ 653,220	88.81%	\$ 553,920	\$ 5,740,763	\$ 99,300
Public Works Parking Area Salaries	\$ 51,726	\$ 51,726	\$ -	100.00%		\$ 51,726	\$ -
Public Works Parking Area Expenses	\$ 369,101	\$ 320,773	\$ 48,328	86.91%	\$ 13,552	\$ 334,325	\$ 34,776
Public Works Street Marking Expenses	\$ 116,883	\$ 115,919	\$ 964	99.18%	\$ 964	\$ 116,883	\$ -
Public Works Fleet Maint. Salaries	\$ 189,157	\$ 171,693	\$ 17,464	90.77%		\$ 171,693	\$ 17,464
Public Works Fleet Maint. Expenses	\$ 71,080	\$ 62,917	\$ 8,163	88.52%		\$ 62,917	\$ 8,163
Public Works Park Dept. Salaries	\$ 544,634	\$ 457,738	\$ 86,896	84.05%		\$ 457,738	\$ 86,896
Public Works Park Dept. Expenses	\$ 332,850	\$ 247,602	\$ 85,248	74.39%	\$ 70,143	\$ 317,745	\$ 15,105
Public Works Street Lighting Expenses	\$ 788,800	\$ 748,542	\$ 40,258	94.90%	\$ 3,198	\$ 751,740	\$ 37,060
Public Works Snow & Ice Removal Salaries	\$ 366,007	\$ 366,006	\$ 1	100.00%		\$ 366,006	\$ 1
Public Works Snow & Ice Removal Expenses	\$ 3,648,374	\$ 3,648,373	\$ 1	100.00%		\$ 3,648,373	\$ 1
TOTAL PUBLIC WORKS	\$ 14,933,951	\$ 13,722,906	\$ 1,211,045	91.9%	\$ 807,253	\$ 14,530,159	\$ 403,792
Citizens Center Salaries	\$ 306,883	\$ 306,882	\$ 1	100.00%		\$ 306,882	\$ 1
Citizens Center Expenses	\$ 188,010	\$ 163,757	\$ 24,253	87.10%	\$ 275	\$ 164,032	\$ 23,978
Veterans Services Salaries	\$ 118,032	\$ 117,817	\$ 215	99.82%		\$ 117,817	\$ 215
Veterans Services Expenses	\$ 493,000	\$ 425,470	\$ 67,530	86.30%		\$ 425,470	\$ 67,530
Senior Services Salaries	\$ 13,500	\$ 10,000	\$ 3,500	74.07%		\$ 10,000	\$ 3,500
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	0.00%		\$ -	\$ 2,700
Stadium Commission	\$ 59,000	\$ 58,787	\$ 213	99.64%		\$ 58,787	\$ 213
Recreation Salaries	\$ 193,129	\$ 191,546	\$ 1,583	99.18%		\$ 191,546	\$ 1,583
Recreation Expenses	\$ 85,000	\$ 44,526	\$ 40,474	52.38%	\$ 3,400	\$ 47,926	\$ 37,074
Public Library Salaries	\$ 1,665,862	\$ 1,618,620	\$ 47,242	97.16%		\$ 1,618,620	\$ 47,242
Public Library Expenses	\$ 293,585	\$ 283,442	\$ 10,143	96.55%	\$ 964	\$ 284,406	\$ 9,179
TOTAL HUMAN SERVICES	\$ 3,418,701	\$ 3,220,847	\$ 197,854	94.2%	\$ 4,639	\$ 3,225,486	\$ 193,215
Debt Service	\$ 9,491,008	\$ 9,075,572	\$ 415,436	95.62%		\$ 9,075,572	\$ 415,436
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 9,075,572	\$ 415,436	95.6%	\$ -	\$ 9,075,572	\$ 415,436
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	100.00%		\$ 22,967,281	\$ -
Unemployment Compensation	\$ 230,000	\$ 123,139	\$ 106,861	53.54%	\$ 126,479	\$ 249,618	\$ (19,618)
Group Insurance	\$ 29,765,000	\$ 29,220,729	\$ 544,271	98.17%		\$ 29,220,729	\$ 544,271
Payroll Taxes (FICA/Medicare)	\$ 2,299,979	\$ 2,194,615	\$ 105,364	95.42%		\$ 2,194,615	\$ 105,364
Workers Compensation	\$ 1,141,014	\$ 1,141,013	\$ 1	100.00%		\$ 1,141,013	\$ 1
Injured on Duty Claims	\$ 278,415	\$ 278,414	\$ 1	100.00%		\$ 278,414	\$ 1
Sick Leave Bank	\$ 476,640	\$ 476,639	\$ 1	100.00%		\$ 476,639	\$ 1
Vacational Buyback	\$ 59,315	\$ 59,315	\$ -	100.00%		\$ 59,315	\$ -
Retiree Medical Claims	\$ 121,000	\$ 54,078	\$ 66,922	44.69%		\$ 54,078	\$ 66,922

Expense Report as of 6/30/2026

City Department	Budget	Expended as of 6/30/26	Unexpended as of 6/30/26	% Expended	Encumbered	Total Expended / Encumbered	Total Unexpended
TOTAL EMPLOYEE BENEFITS	\$ 57,338,644	\$ 56,515,223	\$ 823,421	✓ 98.6%	\$ 126,479	\$ 56,641,702	\$ 696,942
General Liability Insurance	\$ 1,326,146	\$ 1,326,145	\$ 1	✓ 100.00%		\$ 1,326,145	\$ 1
Salary Reserve	\$ 189,072	\$ 189,066	\$ 6	✓ 100.00%		\$ 189,066	\$ 6
Budget Reserve	\$ 225,660	\$ 172,982	\$ 52,678	✓ 76.66%		\$ 172,982	\$ 52,678
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 9,745,251	\$ (221,028)	✓ 102.32%		\$ 9,745,251	\$ (221,028)
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ 250,000	\$ 250,000	✓ 100.00%		\$ 250,000	\$ -
TOTAL OTHER CITY EXPENSES	\$ 11,515,101	\$ 11,683,444	\$ (168,343)	✓ 101.5%	\$ -	\$ 11,683,444	\$ (168,343)
TOTAL GENERAL FUND	\$ 279,121,613	\$ 269,715,895	\$ 9,405,718	✓ 96.6%	\$ 7,169,728	\$ 276,885,623	\$ 2,235,990

Water Department Salaries	\$ 5,484,084	\$ 5,138,525	\$ 345,559	🟡 93.70%		\$ 5,138,525	\$ 345,559
Water Department Expenses	\$ 9,614,303	\$ 8,876,197	\$ 738,106	✓ 92.32%	\$ 212,686	\$ 9,088,883	\$ 525,420
Water Department Capital	\$ 300,000	\$ 292,293	\$ 7,707	✗ 97.43%	\$ 2,880	\$ 295,173	\$ 4,827
Water Department Indirect	\$ 248,494	\$ 248,494	\$ -	✗ 100.00%		\$ 248,494	\$ -
TOTAL WATER DEPARTMENT	\$ 15,646,881	\$ 14,555,509	\$ 1,091,372	🟡 93.0%	\$ 215,566	\$ 14,771,075	\$ 875,806
Wastewater Salaries	\$ 4,512,134	\$ 4,068,787	\$ 443,347	✓ 90.17%	\$ 3,533	\$ 4,072,320	\$ 439,814
Wastewater Expenses	\$ 10,471,877	\$ 8,716,906	\$ 1,754,971	✓ 83.24%	\$ 744,292	\$ 9,461,198	\$ 1,010,679
Wastewater Capital	\$ 1,127,000	\$ 774,161	\$ 352,839	✓ 68.69%	\$ 284,073	\$ 1,058,234	\$ 68,766
Wastewater Indirect	\$ 698,442	\$ 698,442	\$ -	✗ 100.00%		\$ 698,442	\$ -
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 14,258,296	\$ 2,551,157	✓ 84.8%	\$ 1,031,898	\$ 15,290,194	\$ 1,519,259

	FY '24 through 6/30/24	FY '25 through 6/30/25	FY '26 through 6/30/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 4,845,477	\$ 5,442,915	\$ 5,022,483	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,051,143	\$ 2,108,742	\$ 2,168,108	
TOTAL PUBLIC SAFETY	\$ 28,022,372	\$ 30,013,235	\$ 30,987,811	
TOTAL EDUCATION	\$ 128,462,603	\$ 135,816,068	\$ 137,319,501	
TOTAL PUBLIC WORKS	\$ 12,088,149	\$ 12,151,399	\$ 13,722,906	
TOTAL HUMAN SERVICES	\$ 3,272,263	\$ 3,266,365	\$ 3,220,847	
TOTAL DEBT SERVICE	\$ 5,179,895	\$ 5,651,601	\$ 9,075,572	
TOTAL EMPLOYEE BENEFITS	\$ 50,415,839	\$ 52,260,423	\$ 56,515,223	
TOTAL OTHER CITY EXPENSES	\$ 10,635,586	\$ 13,718,051	\$ 11,683,444	
TOTAL CITY EXPENDITURES	\$ 244,973,327	\$ 260,428,799	\$ 269,715,895	
TOTAL WATER DEPARTMENT	\$ 12,347,662	\$ 13,488,852	\$ 14,555,509	
TOTAL WASTEWATER DEPARTMENT	\$ 14,851,282	\$ 14,372,656	\$ 14,258,296	