

Year to Date Benchmark

25.00%

City Department	Budget	Expended as of 9/30/26	Unexpended as of 9/30/26	% Expended
Council Salaries	\$ 236,676	\$ 59,764	\$ 176,912	✓ 25.25%
Council Expenses	\$ 6,600	\$ 314	\$ 6,286	✓ 4.76%
Mayor Salaries	\$ 446,004	\$ 95,440	\$ 350,564	✓ 21.40%
Mayor Expenses	\$ 206,750	\$ 12,779	\$ 193,971	✓ 6.18%
Auditor's Office Salaries	\$ 406,751	\$ 103,339	\$ 303,412	✓ 25.41%
Auditor's Office Expenses	\$ 148,100	\$ 1,592	\$ 146,508	✓ 1.07%
Assessors Salaries	\$ 310,083	\$ 78,407	\$ 231,676	✓ 25.29%
Assessors Expenses	\$ 171,079	\$ 41,772	\$ 129,307	✓ 24.42%
Treasurer/Collector Salaries	\$ 428,727	\$ 101,830	\$ 326,897	✓ 23.75%
Treasurer/Collector Expenses	\$ 250,300	\$ 39,199	\$ 211,101	✓ 15.66%
Constituent Services Salaries	\$ 105,672	\$ 25,013	\$ 80,659	✓ 23.67%
Constituent Services Expenses	\$ 7,500	\$ -	\$ 7,500	✓ 0.00%
Purchasing Salaries	\$ 102,632	\$ 26,718	\$ 75,914	⚠ 26.03%
Purchasing Expenses	\$ 15,050	\$ 3,053	\$ 11,997	✓ 20.29%
Law Department Salaries	\$ 47,754	\$ 12,604	\$ 35,150	⚠ 26.39%
Law Department Legal	\$ 425,000	\$ 81,478	\$ 343,522	✓ 19.17%
Human Resources Salaries	\$ 331,555	\$ 84,921	\$ 246,634	✓ 25.61%
Human Resources Expenses	\$ 130,300	\$ 49,506	\$ 80,794	✗ 37.99%
MIS Salaries	\$ 211,100	\$ 51,291	\$ 159,809	✓ 24.30%
MIS Expenses	\$ 641,809	\$ 249,445	\$ 392,364	✗ 38.87%
MIS Capital	\$ 50,000	\$ 12,044	\$ 37,956	✓ 24.09%
City Clerk Salaries	\$ 612,582	\$ 176,926	\$ 435,656	✗ 28.88%
City Clerk Expenses	\$ 154,380	\$ 42,934	\$ 111,446	✗ 27.81%
TOTAL GENERAL GOVERNMENT	\$ 5,446,404	\$ 1,350,369	\$ 4,096,035	✓ 24.8%
Building Maint. Salaries	\$ 26,000	\$ 6,500	\$ 19,500	✓ 25.00%
Building Maint. Expenses	\$ 373,500	\$ 63,391	\$ 310,109	✓ 16.97%
Inspectional & Health Services Salaries	\$ 1,271,710	\$ 307,324	\$ 964,386	✓ 24.17%
Inspectional & Health Services Expenses	\$ 45,450	\$ 8,924	\$ 36,526	✓ 19.63%

City Department	Budget	Expended as of 9/30/26	Unexpended as of 9/30/26	% Expended
Public Health Salaries	\$ 254,291	\$ 74,755	\$ 179,536	29.40%
Public Health Expenses	\$ 7,000	\$ 678	\$ 6,322	9.69%
Economic Development Salaries	\$ 366,920	\$ 54,342	\$ 312,578	14.81%
Economic Development Expenses	\$ 52,370	\$ 29,775	\$ 22,595	56.86%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,397,241	\$ 545,689	\$ 1,851,552	22.8%
Police Salaries	\$ 15,215,388	\$ 3,522,751	\$ 11,692,637	23.15%
Police Expenses	\$ 1,876,608	\$ 534,174	\$ 1,342,434	28.46%
Police Capital	\$ 410,000	\$ 341,074	\$ 68,926	83.19%
Fire Salaries	\$ 14,883,477	\$ 3,514,276	\$ 11,369,201	23.61%
Fire Expenses	\$ 1,006,973	\$ 170,084	\$ 836,889	16.89%
Fire Capital	\$ 29,522	\$ -	\$ 29,522	0.00%
TOTAL PUBLIC SAFETY	\$ 33,421,968	\$ 8,082,359	\$ 25,339,609	24.2%
Whittier Regional School Assessment	\$ 9,469,211	\$ 2,367,303	\$ 7,101,908	25.00%
North Shore Essex Tech. Assessment	\$ 690,625	\$ -	\$ 690,625	0.00%
School Department	\$ 136,998,618	\$ 14,514,596	\$ 122,484,022	10.59%
TOTAL EDUCATION	\$ 147,158,454	\$ 16,881,899	\$ 130,276,555	11.5%
Public Works Administration Salaries	\$ 297,318	\$ 55,823	\$ 241,495	18.78%
Public Works Administration Expenses	\$ 37,165	\$ 3,297	\$ 33,868	8.87%
Public Works Highways Salaries	\$ 1,127,200	\$ 339,858	\$ 787,342	30.15%
Public Works Highways Expenses	\$ 712,800	\$ 151,651	\$ 561,149	21.28%
Public Works Highways Capital	\$ 100,000	\$ -	\$ 100,000	0.00%
Public Works Solid Waste/Recycling Salaries	\$ 219,899	\$ 56,075	\$ 163,824	25.50%
Public Works Solid Waste/Recycling Expenses	\$ 5,898,252	\$ 329,493	\$ 5,568,759	5.59%
Public Works Parking Area Salaries	\$ 51,726	\$ 18,503	\$ 33,223	35.77%
Public Works Parking Area Expenses	\$ 396,670	\$ 29,008	\$ 367,662	7.31%
Public Works Street Marking Expenses	\$ 200,000	\$ 6,588	\$ 193,412	3.29%
Public Works Fleet Maint. Salaries	\$ 281,158	\$ 43,177	\$ 237,981	15.36%
Public Works Fleet Maint. Expenses	\$ 76,260	\$ 5,092	\$ 71,168	6.68%
Public Works Park Dept. Salaries	\$ 587,791	\$ 164,286	\$ 423,505	27.95%
Public Works Park Dept. Expenses	\$ 285,871	\$ 48,119	\$ 237,752	16.83%

City Department	Budget	Expended as of 9/30/26	Unexpended as of 9/30/26	% Expended
Public Works Street Lighting Expenses	\$ 753,608	\$ 140,234	\$ 613,374	✓ 18.61%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 2,498	\$ 226,832	✓ 1.09%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ -	\$ 980,670	✓ 0.00%
TOTAL PUBLIC WORKS	\$ 12,235,718	\$ 1,393,702	\$ 10,842,016	✓ 11.4%
Citizens Center Salaries	\$ 317,822	\$ 89,137	\$ 228,685	✗ 28.05%
Citizens Center Expenses	\$ 168,610	\$ 22,881	\$ 145,729	✓ 13.57%
Veterans Services Salaries	\$ 131,645	\$ 31,660	\$ 99,985	✓ 24.05%
Veterans Services Expenses	\$ 533,250	\$ 110,275	\$ 422,975	✓ 20.68%
Senior Services Salaries	\$ 12,100	\$ 2,500	\$ 9,600	✓ 20.66%
Senior Services Expenses	\$ 2,400	\$ -	\$ 2,400	✓ 0.00%
Stadium Commission	\$ 61,600	\$ 7,565	\$ 54,035	✓ 12.28%
Recreation Salaries	\$ 235,397	\$ 156,693	\$ 78,704	✗ 66.57%
Recreation Expenses	\$ 85,000	\$ 6,703	\$ 78,297	✓ 7.89%
Public Library Salaries	\$ 1,711,916	\$ 411,187	\$ 1,300,729	✓ 24.02%
Public Library Expenses	\$ 298,134	\$ 108,101	\$ 190,033	✗ 36.26%
TOTAL HUMAN SERVICES	\$ 3,557,874	\$ 946,702	\$ 2,611,172	⚠ 26.6%
Debt Service	\$ 8,834,819	\$ 788,357	\$ 8,046,462	✓ 8.92%
TOTAL DEBT SERVICE	\$ 8,834,819	\$ 788,357	\$ 8,046,462	✓ 8.9%
Retirement Fund	\$ 23,838,461	\$ 23,838,461	\$ -	✓ 100.00%
Unemployment Compensation	\$ 280,000	\$ 163,545	\$ 116,455	✗ 58.41%
Group Insurance	\$ 31,583,332	\$ 2,160,751	\$ 29,422,581	✓ 6.84%
Payroll Taxes (FICA/Medicare)	\$ 2,207,955	\$ 379,644	\$ 1,828,311	✓ 17.19%
Workers Compensation	\$ 890,000	\$ 260,651	\$ 629,349	✗ 29.29%
Injured on Duty Claims	\$ 210,000	\$ 153,795	\$ 56,205	✗ 73.24%
Sick Leave Bank	\$ 182,934	\$ 71	\$ 182,863	✓ 0.04%
Vacational Buyback	\$ 50,000	\$ -	\$ 50,000	✓ 0.00%
Retiree Medical Claims	\$ 85,000	\$ 3,234	\$ 81,766	✓ 3.80%
TOTAL EMPLOYEE BENEFITS	\$ 59,327,682	\$ 26,960,152	\$ 32,367,530	✗ 45.4%
General Liability Insurance	\$ 1,381,899	\$ 849,054	\$ 532,845	✗ 61.44%
Salary Reserve	\$ 388,666	\$ 21,000	\$ 367,666	✓ 5.40%

City Department	Budget	Expended as of 9/30/26	Unexpended as of 9/30/26	% Expended
Budget Reserve	\$ 600,000	\$ 19,334	\$ 580,666	✓ 3.22%
State Assessments (Cherry Sheets)	\$ 10,271,435	\$ 2,580,681	\$ 7,690,754	✓ 25.12%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ -	\$ 250,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,892,000	\$ 3,470,069	\$ 9,421,931	🕒 26.9%
TOTAL GENERAL FUND	\$ 285,272,160	\$ 60,419,298	\$ 224,852,862	21.2%

Water Department Salaries	\$ 4,021,835	\$ 871,781	\$ 3,150,054	✓ 21.68%
Water Department Expenses	\$ 10,313,361	\$ 4,269,460	\$ 6,043,901	✓ 41.40%
Water Department Capital	\$ 451,000	\$ 48,628	\$ 402,372	✓ 10.78%
Water Department Indirect	\$ 254,221	\$ -	\$ 254,221	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 15,040,417	\$ 5,189,869	\$ 9,850,548	✓ 34.5%
Wastewater Salaries	\$ 3,189,677	\$ 744,091	\$ 2,445,586	✓ 23.33%
Wastewater Expenses	\$ 12,411,268	\$ 3,305,421	\$ 9,105,847	✓ 26.63%
Wastewater Capital	\$ 1,102,000	\$ 145,627	\$ 956,373	✓ 13.21%
Wastewater Indirect	\$ 718,418	\$ -	\$ 718,418	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 17,421,363	\$ 4,195,139	\$ 13,226,224	✓ 24.1%

	FY '25 through 9/30/24	FY '26 through 9/30/25	FY '27 through 9/30/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 1,334,577	\$ 1,206,567	\$ 1,350,369	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 471,875	\$ 475,622	\$ 545,689	
TOTAL PUBLIC SAFETY	\$ 6,871,726	\$ 7,309,341	\$ 8,082,359	
TOTAL EDUCATION	\$ 19,310,363	\$ 16,066,494	\$ 16,881,899	
TOTAL PUBLIC WORKS	\$ 1,781,838	\$ 2,047,493	\$ 1,393,702	
TOTAL HUMAN SERVICES	\$ 885,985	\$ 903,299	\$ 946,702	
TOTAL DEBT SERVICE	\$ 1,356,911	\$ 1,077,945	\$ 788,357	
TOTAL EMPLOYEE BENEFITS	\$ 25,629,286	\$ 25,901,227	\$ 26,960,152	
TOTAL OTHER CITY EXPENSES	\$ 3,241,810	\$ 3,381,946	\$ 3,470,069	
TOTAL CITY EXPENDITURES	\$ 60,884,371	\$ 58,369,934	\$ 60,419,298	
TOTAL WATER DEPARTMENT	\$ 4,482,823	\$ 2,418,851	\$ 5,189,869	
TOTAL WASTEWATER DEPARTMENT	\$ 3,895,447	\$ 2,548,176	\$ 4,195,139	