

Year to Date Benchmark	17.31%
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City Department	Budget	Expended as of 8/31/26	Unexpended as of 8/31/26	% Expended
Council Salaries	\$ 236,676	\$ 40,305	\$ 196,371	✓ 17.03%
Council Expenses	\$ 6,600	\$ 314	\$ 6,286	✓ 4.76%
Mayor Salaries	\$ 446,004	\$ 67,840	\$ 378,164	✓ 15.21%
Mayor Expenses	\$ 206,750	\$ 10,499	\$ 196,251	✓ 5.08%
Auditor's Office Salaries	\$ 406,751	\$ 71,542	\$ 335,209	✓ 17.59%
Auditor's Office Expenses	\$ 148,100	\$ 605	\$ 147,495	✓ 0.41%
Assessors Salaries	\$ 310,083	\$ 54,237	\$ 255,846	✓ 17.49%
Assessors Expenses	\$ 171,079	\$ 30,542	\$ 140,537	✓ 17.85%
Treasurer/Collector Salaries	\$ 428,727	\$ 69,559	\$ 359,168	✓ 16.22%
Treasurer/Collector Expenses	\$ 250,300	\$ 31,537	\$ 218,763	✓ 12.60%
Constituent Services Salaries	\$ 105,672	\$ 16,721	\$ 88,951	✓ 15.82%
Constituent Services Expenses	\$ 7,500	\$ -	\$ 7,500	✓ 0.00%
Purchasing Salaries	\$ 102,632	\$ 18,497	\$ 84,135	⚠ 18.02%
Purchasing Expenses	\$ 15,050	\$ 2,837	\$ 12,213	⚠ 18.85%
Law Department Salaries	\$ 47,754	\$ 8,402	\$ 39,352	✓ 17.60%
Law Department Legal	\$ 425,000	\$ 32,981	\$ 392,019	✓ 7.76%
Human Resources Salaries	\$ 331,555	\$ 58,594	\$ 272,961	✓ 17.67%
Human Resources Expenses	\$ 130,300	\$ 33,801	\$ 96,499	✗ 25.94%
MIS Salaries	\$ 211,100	\$ 34,574	\$ 176,526	✓ 16.38%
MIS Expenses	\$ 641,809	\$ 211,736	\$ 430,073	✗ 32.99%
MIS Capital	\$ 50,000	\$ 6,019	\$ 43,981	✓ 12.04%
City Clerk Salaries	\$ 612,582	\$ 99,539	\$ 513,043	✓ 16.25%
City Clerk Expenses	\$ 154,380	\$ 33,802	\$ 120,578	✗ 21.90%
TOTAL GENERAL GOVERNMENT	\$ 5,446,404	\$ 934,482	\$ 4,511,922	✓ 17.2%
Building Maint. Salaries	\$ 26,000	\$ 4,500	\$ 21,500	✓ 17.31%
Building Maint. Expenses	\$ 373,500	\$ 44,706	\$ 328,794	✓ 11.97%
Inspectional & Health Services Salaries	\$ 1,271,710	\$ 219,802	\$ 1,051,908	✓ 17.28%
Inspectional & Health Services Expenses	\$ 45,450	\$ 6,432	\$ 39,018	✓ 14.15%

Expense Report as of 8/31/2026

City Department	Budget	Expended as of 8/31/26	Unexpended as of 8/31/26	% Expended
Public Health Salaries	\$ 254,291	\$ 51,753	\$ 202,538	⊗ 20.35%
Public Health Expenses	\$ 7,000	\$ 155	\$ 6,845	✓ 2.22%
Economic Development Salaries	\$ 366,920	\$ 37,665	\$ 329,255	✓ 10.27%
Economic Development Expenses	\$ 52,370	\$ 1,518	\$ 50,852	✓ 2.90%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,397,241	\$ 366,532	\$ 2,030,709	✓ 15.3%
Police Salaries	\$ 15,215,388	\$ 2,408,131	\$ 12,807,257	✓ 15.83%
Police Expenses	\$ 1,876,608	\$ 322,451	\$ 1,554,157	✓ 17.18%
Police Capital	\$ 410,000	\$ -	\$ 410,000	✓ 0.00%
Fire Salaries	\$ 14,883,477	\$ 2,459,966	\$ 12,423,511	✓ 16.53%
Fire Expenses	\$ 1,006,973	\$ 103,758	\$ 903,215	✓ 10.30%
Fire Capital	\$ 29,522	\$ 26,164	\$ 3,358	⊗ 88.62%
TOTAL PUBLIC SAFETY	\$ 33,421,968	\$ 5,320,469	\$ 28,101,499	✓ 15.9%
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	\$ 4,661,356	\$ 132,337,262	✓ 3.40%
TOTAL EDUCATION	\$ 147,158,454	\$ 7,028,659	\$ 140,129,795	✓ 4.8%
Public Works Administration Salaries	\$ 297,318	\$ 37,209	\$ 260,109	✓ 12.51%
Public Works Administration Expenses	\$ 37,165	\$ 1,444	\$ 35,721	✓ 3.89%
Public Works Highways Salaries	\$ 1,127,200	\$ 190,585	\$ 936,615	✓ 16.91%
Public Works Highways Expenses	\$ 712,800	\$ 94,570	\$ 618,230	✓ 13.27%
Public Works Highways Capital	\$ 100,000	\$ -	\$ 100,000	✓ 0.00%
Public Works Solid Waste/Recycling Salaries	\$ 219,899	\$ 37,719	\$ 182,180	✓ 17.15%
Public Works Solid Waste/Recycling Expenses	\$ 5,898,252	\$ 10,657	\$ 5,887,595	✓ 0.18%
Public Works Parking Area Salaries	\$ 51,726	\$ 10,864	\$ 40,862	⊗ 21.00%
Public Works Parking Area Expenses	\$ 396,670	\$ 25,213	\$ 371,457	✓ 6.36%
Public Works Street Marking Expenses	\$ 200,000	\$ 5,853	\$ 194,147	✓ 2.93%
Public Works Fleet Maint. Salaries	\$ 281,158	\$ 25,985	\$ 255,173	✓ 9.24%
Public Works Fleet Maint. Expenses	\$ 76,260	\$ 2,571	\$ 73,689	✓ 3.37%
Public Works Park Dept. Salaries	\$ 587,791	\$ 90,142	\$ 497,649	✓ 15.34%
Public Works Park Dept. Expenses	\$ 285,871	\$ 35,149	\$ 250,722	✓ 12.30%

Expense Report as of 8/31/2026

City Department	Budget	Expended as of 8/31/26	Unexpended as of 8/31/26	% Expended
Public Works Street Lighting Expenses	\$ 753,608	\$ 84,945	\$ 668,663	✓ 11.27%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 1,656	\$ 227,674	✓ 0.72%
Public Works Snow & Ice Removal Expenses	\$ 980,670	\$ -	\$ 980,670	✓ 0.00%
TOTAL PUBLIC WORKS	\$ 12,235,718	\$ 654,563	\$ 11,581,155	✓ 5.3%
Citizens Center Salaries	\$ 317,822	\$ 62,993	\$ 254,829	✗ 19.82%
Citizens Center Expenses	\$ 168,610	\$ 17,872	\$ 150,738	✓ 10.60%
Veterans Services Salaries	\$ 131,645	\$ 22,134	\$ 109,511	✓ 16.81%
Veterans Services Expenses	\$ 533,250	\$ 69,933	\$ 463,317	✓ 13.11%
Senior Services Salaries	\$ 12,100	\$ 1,731	\$ 10,369	✓ 14.30%
Senior Services Expenses	\$ 2,400	\$ -	\$ 2,400	✓ 0.00%
Stadium Commission	\$ 61,600	\$ 4,601	\$ 56,999	✓ 7.47%
Recreation Salaries	\$ 235,397	\$ 132,825	\$ 102,572	✗ 56.43%
Recreation Expenses	\$ 85,000	\$ 3,540	\$ 81,460	✓ 4.17%
Public Library Salaries	\$ 1,711,916	\$ 277,087	\$ 1,434,829	✓ 16.19%
Public Library Expenses	\$ 298,134	\$ 92,982	\$ 205,152	✗ 31.19%
TOTAL HUMAN SERVICES	\$ 3,557,874	\$ 685,697	\$ 2,872,177	✗ 19.3%
Debt Service	\$ 8,834,819	\$ 208,640	\$ 8,626,179	✓ 2.36%
TOTAL DEBT SERVICE	\$ 8,834,819	\$ 208,640	\$ 8,626,179	✓ 2.4%
Retirement Fund	\$ 23,838,461	\$ 23,838,461	\$ -	✓ 100.00%
Unemployment Compensation	\$ 280,000	\$ 4,366	\$ 275,634	✓ 1.56%
Group Insurance	\$ 31,583,332	\$ 965,880	\$ 30,617,452	✓ 3.06%
Payroll Taxes (FICA/Medicare)	\$ 2,207,955	\$ 191,943	\$ 2,016,012	✓ 8.69%
Workers Compensation	\$ 890,000	\$ 150,972	\$ 739,028	✓ 16.96%
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	\$ 2,355	\$ 82,645	✓ 2.77%
TOTAL EMPLOYEE BENEFITS	\$ 59,327,682	\$ 25,307,772	\$ 34,019,910	✗ 42.7%
General Liability Insurance	\$ 1,381,899	\$ 849,054	\$ 532,845	✗ 61.44%
Salary Reserve	\$ 388,666		\$ 388,666	✓ 0.00%

Expense Report as of 8/31/2026

City Department	Budget	Expended as of 8/31/26	Unexpended as of 8/31/26	% Expended
Budget Reserve	\$ 600,000	\$ 14,745	\$ 585,255	✓ 2.46%
State Assessments (Cherry Sheets)	\$ 10,271,435	\$ 1,720,154	\$ 8,551,281	✓ 16.75%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000		\$ 250,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,892,000	\$ 2,583,954	\$ 10,308,046	✗ 20.0%
TOTAL GENERAL FUND	\$ 285,272,160	\$ 43,090,767	\$ 242,181,393	15.1%

Water Department Salaries	\$ 4,021,835	\$ 614,381	\$ 3,407,454	✓ 15.28%
Water Department Expenses	\$ 10,313,361	\$ 3,710,204	\$ 6,603,157	✓ 35.97%
Water Department Capital	\$ 451,000	\$ -	\$ 451,000	✓ 0.00%
Water Department Indirect	\$ 254,221	\$ -	\$ 254,221	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 15,040,417	\$ 4,324,585	\$ 10,715,832	✓ 28.8%
Wastewater Salaries	\$ 3,189,677	\$ 531,053	\$ 2,658,624	✓ 16.65%
Wastewater Expenses	\$ 12,411,268	\$ 2,409,686	\$ 10,001,582	✓ 19.42%
Wastewater Capital	\$ 1,102,000	\$ 88,118	\$ 1,013,882	✓ 8.00%
Wastewater Indirect	\$ 718,418	\$ -	\$ 718,418	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 17,421,363	\$ 3,028,857	\$ 14,392,506	✓ 17.4%

	FY '25 through 8/31/24	FY '26 through 8/31/25	FY '27 through 8/31/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 845,941	\$ 873,146	\$ 934,482	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 316,357	\$ 320,318	\$ 366,532	
TOTAL PUBLIC SAFETY	\$ 4,584,182	\$ 4,859,536	\$ 5,320,469	
TOTAL EDUCATION	\$ 9,982,990	\$ 7,388,461	\$ 7,028,659	
TOTAL PUBLIC WORKS	\$ 1,022,396	\$ 678,773	\$ 654,563	
TOTAL HUMAN SERVICES	\$ 628,957	\$ 651,053	\$ 685,697	
TOTAL DEBT SERVICE	\$ 238,808	\$ -	\$ 208,640	
TOTAL EMPLOYEE BENEFITS	\$ 23,531,291	\$ 24,424,509	\$ 25,307,772	
TOTAL OTHER CITY EXPENSES	\$ 627,142	\$ 2,568,051	\$ 2,583,954	
TOTAL CITY EXPENDITURES	\$ 41,778,064	\$ 41,763,847	\$ 43,090,767	
TOTAL WATER DEPARTMENT	\$ 3,974,765	\$ 1,784,094	\$ 4,324,585	
TOTAL WASTEWATER DEPARTMENT	\$ 2,969,386	\$ 1,787,198	\$ 3,028,857	

Expense Report as of 8/31/2026