

Year to Date Benchmark	<div><div></div></div> 16.67%
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City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	\$ 233,916	\$ 39,407	\$ 194,510	✓ 16.85%
Council Expenses	\$ 8,100	\$ 337	\$ 7,763	✓ 4.16%
Mayor Salaries	\$ 427,434	\$ 78,729	\$ 348,705	⚠ 18.42%
Mayor Expenses	\$ 210,500	\$ 26,686	\$ 183,814	✓ 12.68%
Auditor's Office Salaries	\$ 365,083	\$ 59,584	\$ 305,499	✓ 16.32%
Auditor's Office Expenses	\$ 122,381	\$ 30,317	\$ 92,064	✗ 24.77%
Assessors Salaries	\$ 285,602	\$ 49,279	\$ 236,323	✓ 17.25%
Assessors Expenses	\$ 179,850	\$ 1,856	\$ 177,994	✓ 1.03%
Treasurer/Collector Salaries	\$ 451,970	\$ 87,465	\$ 364,505	✗ 19.35%
Treasurer/Collector Expenses	\$ 255,900	\$ 12,968	\$ 242,932	✓ 5.07%
Constituent Services Salaries	\$ 108,591	\$ 18,111	\$ 90,480	✓ 16.68%
Constituent Services Expenses	\$ 33,000	\$ 4,377	\$ 28,623	✓ 13.26%
Purchasing Salaries	\$ 98,601	\$ 17,177	\$ 81,424	✓ 17.42%
Purchasing Expenses	\$ 11,100	\$ 792	\$ 10,308	✓ 7.14%
Law Department Salaries	\$ 45,900	\$ 7,803	\$ 38,097	✓ 17.00%
Law Department Legal	\$ 341,400	\$ 41,567	\$ 299,833	✓ 12.18%
Human Resources Salaries	\$ 313,918	\$ 54,233	\$ 259,685	✓ 17.28%
Human Resources Expenses	\$ 161,450	\$ 41,740	\$ 119,710	✗ 25.85%
MIS Salaries	\$ 60,000	\$ 17,939	\$ 42,062	✗ 29.90%
MIS Expenses	\$ 925,721	\$ 153,919	\$ 771,802	✓ 16.63%
MIS Capital	\$ 25,000		\$ 25,000	✓ 0.00%
City Clerk Salaries	\$ 604,186	\$ 67,715	\$ 536,471	✓ 11.21%
City Clerk Expenses	\$ 163,501	\$ 33,940	\$ 129,561	✗ 20.76%
TOTAL GENERAL GOVERNMENT	\$ 5,433,104	\$ 845,941	\$ 4,587,163	✓ 15.6%
Building & Zoning Salaries	\$ 398,940	\$ 28,204	\$ 370,736	✓ 7.07%
Building Maint. Salaries	\$ 80,627	\$ 3,793	\$ 76,834	✓ 4.70%
Building Maint. Expenses	\$ 298,500	\$ 17,673	\$ 280,827	✓ 5.92%
Inspectional & Health Services Salaries	\$ 740,297	\$ 164,655	\$ 575,642	✗ 22.24%
Inspectional & Health Services Expenses	\$ 44,550	\$ 3,502	\$ 41,048	✓ 7.86%
Public Health Salaries	\$ 242,083	\$ 49,526	\$ 192,557	✗ 20.46%
Public Health Expenses	\$ 9,000		\$ 9,000	✓ 0.00%
Economic Development Salaries	\$ 279,958	\$ 46,857	\$ 233,101	✓ 16.74%
Economic Development Expenses	\$ 59,362	\$ 2,147	\$ 57,215	✓ 3.62%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,153,317	\$ 316,357	\$ 1,836,960	✓ 14.7%
Police Salaries	\$ 14,482,735	\$ 2,227,729	\$ 12,255,006	✓ 15.38%
Police Expenses	\$ 1,791,974	\$ 224,245	\$ 1,567,729	✓ 12.51%
Police Capital	\$ 363,501		\$ 363,501	✓ 0.00%
Fire Salaries	\$ 13,193,382	\$ 2,053,103	\$ 11,140,279	✓ 15.56%
Fire Expenses	\$ 978,085	\$ 79,104	\$ 898,981	✓ 8.09%
Fire Capital	\$ 2,500		\$ 2,500	✓ 0.00%
TOTAL PUBLIC SAFETY	\$ 30,812,177	\$ 4,584,182	\$ 26,227,995	✓ 14.88%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Whittier Regional School Assessment	\$ 8,504,442	\$ 2,126,111	\$ 6,378,331	✓ 25.00%
North Shore Essex Tech. Assessment	\$ 688,876		\$ 688,876	✓ 0.00%
School Other Funding	\$ 15,000		\$ 15,000	✓ 0.00%
School Department	\$ 126,584,662	\$ 7,856,879	\$ 118,727,783	✓ 6.21%
TOTAL EDUCATION	\$ 135,792,980	\$ 9,982,990	\$ 125,809,990	✓ 7.4%
Public Works Administration Salaries	\$ 58,333	\$ 10,218	\$ 48,115	✓ 17.52%
Public Works Administration Expenses	\$ 50,685	\$ 10,604	\$ 40,081	✗ 20.92%
Public Works Highways Salaries	\$ 1,366,311	\$ 198,757	\$ 1,167,554	✓ 14.55%
Public Works Highways Expenses	\$ 868,000	\$ 163,842	\$ 704,158	⚠ 18.88%
Public Works Highways Capital	\$ 112,000	\$ 438	\$ 111,563	
Public Works Solid Waste/Recycling Salaries	\$ 215,499	\$ 36,022	\$ 179,477	✓ 16.72%
Public Works Solid Waste/Recycling Expenses	\$ 5,882,808	\$ 219,161	\$ 5,663,647	✓ 3.73%
Public Works Parking Area Salaries	\$ 50,055	\$ 8,934	\$ 41,121	✓ 17.85%
Public Works Parking Area Expenses	\$ 384,101	\$ 47,116	\$ 336,985	✓ 12.27%
Public Works Street Marking Expenses	\$ 115,483	\$ 8,680	\$ 106,803	✓ 7.52%
Public Works Fleet Maint. Salaries	\$ 251,774	\$ 36,162	\$ 215,612	✓ 14.36%
Public Works Fleet Maint. Expenses	\$ 69,080	\$ 3,935	\$ 65,145	✓ 5.70%
Public Works Park Dept. Salaries	\$ 584,357	\$ 92,563	\$ 491,794	✓ 15.84%
Public Works Park Dept. Expenses	\$ 339,244	\$ 33,070	\$ 306,174	✓ 9.75%
Public Works Street Lighting Expenses	\$ 718,000	\$ 152,304	\$ 565,696	✗ 21.21%
Public Works Snow & Ice Removal Salaries	\$ 229,330	\$ 590	\$ 228,740	✓ 0.26%
Public Works Snow & Ice Removal Expenses	\$ 980,670		\$ 980,670	✓ 0.00%
TOTAL PUBLIC WORKS	\$ 12,275,730	\$ 1,022,396	\$ 11,253,334	✓ 8.3%
Citizens Center Salaries	\$ 297,577	\$ 66,036	\$ 231,541	✗ 22.19%
Citizens Center Expenses	\$ 168,655	\$ 33,478	\$ 135,177	✗ 19.85%
Veterans Services Salaries	\$ 109,936	\$ 19,276	\$ 90,660	✓ 17.53%
Veterans Services Expenses	\$ 590,100	\$ 85,089	\$ 505,011	✓ 14.42%
Senior Services Salaries	\$ 12,100	\$ 1,731	\$ 10,369	✓ 14.30%
Senior Services Expenses	\$ 2,700		\$ 2,700	✓ 0.00%
Stadium Commission	\$ 55,000	\$ 4,910	\$ 50,090	✓ 8.93%
Recreation Salaries	\$ 184,749	\$ 66,868	\$ 117,881	✗ 36.19%
Recreation Expenses	\$ 88,000	\$ 15,132	\$ 72,868	✓ 17.20%
Public Library Salaries	\$ 1,544,437	\$ 239,260	\$ 1,305,177	✓ 15.49%
Public Library Expenses	\$ 365,678	\$ 97,177	\$ 268,501	✗ 26.57%
TOTAL HUMAN SERVICES	\$ 3,418,932	\$ 628,957	\$ 2,789,975	⚠ 18.4%
Debt Service	\$ 7,458,939	\$ 238,808	\$ 7,220,131	✓ 3.20%
TOTAL DEBT SERVICE	\$ 7,458,939	\$ 238,808	\$ 7,220,131	✓ 3.2%
Retirement Fund	\$ 22,106,951	\$ 22,106,951	\$ -	✓ 100.00%
Unemployment Compensation	\$ 470,000	\$ 60,818	\$ 409,182	✓ 12.94%
Group Insurance	\$ 26,453,945	\$ 836,343	\$ 25,617,602	✓ 3.16%
Payroll Taxes (FICA/Medicare)	\$ 1,975,000	\$ 222,945	\$ 1,752,055	✓ 11.29%
Workers Compensation	\$ 1,006,000	\$ 75,778	\$ 930,222	✓ 7.53%
Injured on Duty Claims	\$ 250,000	\$ 151,261	\$ 98,739	✗ 60.50%

Expense Report as of 8/31/2024

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Sick Leave Bank	\$ 120,000	\$ 41,620	\$ 78,380	✗ 34.68%
Vacational Buyback	\$ 50,000	\$ 20,834	\$ 29,166	✗ 41.67%
Retiree Medical Claims	\$ 65,000	\$ 14,741	\$ 50,259	✗ 22.68%
TOTAL EMPLOYEE BENEFITS	\$ 52,496,896	\$ 23,531,291	\$ 28,965,605	✗ 44.8%
General Liability Insurance	\$ 1,155,703	\$ 627,142	\$ 528,561	✗ 54.26%
Salary Reserve	\$ 1,000,000		\$ 1,000,000	✓ 0.00%
Budget Reserve	\$ 500,000		\$ 500,000	
State Assessments (Cherry Sheets)	\$ 9,242,313		\$ 9,242,313	✓ 0.00%
Reserve for Abatement & Exemption (Overlay)	\$ 450,000		\$ 450,000	✓ 0.00%
TOTAL OTHER CITY EXPENSES	\$ 12,348,016	\$ 627,142	\$ 11,720,874	✓ 5.1%
TOTAL GENERAL FUND	\$ 262,190,091	\$ 41,778,065	\$ 220,412,026	15.9%

Water Department Salaries	\$ 5,112,947	\$ 454,840	\$ 4,658,107	✓ 8.90%
Water Department Expenses	\$ 7,831,021	\$ 3,510,136	\$ 4,320,885	✗ 44.82%
Water Department Capital	\$ 1,175,012	\$ 9,789	\$ 1,165,223	✓ 0.83%
Water Department Indirect	\$ 224,566		\$ 224,566	✓ 0.00%
TOTAL WATER DEPARTMENT	\$ 14,343,546	\$ 3,974,765	\$ 10,368,781	✗ 27.7%
Wastewater Salaries	\$ 4,336,188	\$ 12,831	\$ 4,323,357	✓ 0.30%
Wastewater Expenses	\$ 10,249,855	\$ 2,947,455	\$ 7,302,400	✗ 28.76%
Wastewater Capital	\$ 947,000	\$ 9,100	\$ 937,900	✓ 0.96%
Wastewater Indirect	\$ 665,691		\$ 665,691	✓ 0.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,198,734	\$ 2,969,386	\$ 13,229,348	18.3%

	FY '23 through 8/31/22	FY '24 through 8/31/23	FY '25 through 8/31/24	Trendline
TOTAL GENERAL GOVERNMENT	\$ 673,628	\$ 862,724	\$ 845,941	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 123,676	\$ 318,581	\$ 316,357	
TOTAL PUBLIC SAFETY	\$ 3,757,200	\$ 4,361,258	\$ 4,584,182	
TOTAL EDUCATION	\$ 6,007,836	\$ 10,069,101	\$ 9,982,990	
TOTAL PUBLIC WORKS	\$ 1,015,974	\$ 1,363,550	\$ 1,022,396	
TOTAL HUMAN SERVICES	\$ 540,310	\$ 638,606	\$ 628,957	
TOTAL DEBT SERVICE	\$ 262,898	\$ 242,448	\$ 238,808	
TOTAL EMPLOYEE BENEFITS	\$ 23,303,142	\$ 22,521,343	\$ 23,531,291	
TOTAL OTHER CITY EXPENSES	\$ 1,875,651	\$ 2,037,580	\$ 627,142	
TOTAL CITY EXPENDITURES	\$ 37,560,315	\$ 42,415,191	\$ 41,778,065	
TOTAL WATER DEPARTMENT	\$ 7,124,959	\$ 7,104,739	\$ 3,974,765	
TOTAL WASTEWATER DEPARTMENT	\$ 3,084,244	\$ 3,156,184	\$ 2,969,386	