Year to Date Benchmark	16.67%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Council Salaries	$ 234,279	$ 39,865	$ 194,414	17.02%
Council Expenses	$ 8,100	$ 352	$ 7,749	4.34%
Mayor Salaries	$ 432,688	$ 78,364	$ 354,324	18.11%
Mayor Expenses	$ 210,250	$ 15,280	$ 194,970	7.27%
Auditor's Office Salaries	$ 377,209	$ 59,721	$ 317,488	15.83%
Auditor's Office Expenses	$ 139,381	$ 1,158	$ 138,223	0.83%
Assessors Salaries	$ 297,788	$ 51,551	$ 246,237	17.31%
Assessors Expenses	$ 179,215	$ 10,355	$ 168,860	5.78%
Treasurer/Collector Salaries	$ 469,208	$ 59,807	$ 409,401	12.75%
Treasurer/Collector Expenses	$ 251,300	$ 18,115	$ 233,185	7.21%
Constituent Services Salaries	$ 109,442	$ 18,843	$ 90,599	17.22%
Constituent Services Expenses	$ 15,500	$ -	$ 15,500	0.00%
Purchasing Salaries	$ 100,547	$ 17,521	$ 83,026	17.43%
Purchasing Expenses	$ 12,050	$ 1,033	$ 11,017	8.57%
Law Department Salaries	$ 46,818	$ 7,959	$ 38,859	17.00%
Law Department Legal	$ 536,000	$ 30,389	$ 505,611	5.67%
Human Resources Salaries	$ 318,404	$ 56,978	$ 261,426	17.89%
Human Resources Expenses	$ 147,550	$ 23,550	$ 124,000	15.96%
MIS Salaries	$ 160,000	$ 33,387	$ 126,613	20.87%
MIS Expenses	$ 638,134	$ 220,488	$ 417,646	34.55%
MIS Capital	$ 50,000	$ 15,457	$ 34,543	30.91%
City Clerk Salaries	$ 594,766	$ 82,005	$ 512,761	13.79%
City Clerk Expenses	$ 171,380	$ 30,971	$ 140,409	18.07%
TOTAL GENERAL GOVERNMENT	**$ 5,500,009**	**$ 873,146**	**$ 4,626,863**	**15.9%**
Building Maint. Salaries	$ 79,127	$ 4,537	$ 74,590	5.73%
Building Maint. Expenses	$ 298,500	$ 10,521	$ 287,979	3.52%
Inspectional & Health Services Salaries	$ 1,205,528	$ 217,737	$ 987,791	18.06%
Inspectional & Health Services Expenses	$ 46,950	$ 5,894	$ 41,056	12.55%
Public Health Salaries	$ 247,498	$ 43,327	$ 204,171	17.51%
Public Health Expenses	$ 9,000	$ -	$ 9,000	0.00%
Economic Development Salaries	$ 291,516	$ 37,406	$ 254,110	12.83%
Economic Development Expenses	$ 56,162	$ 896	$ 55,266	1.60%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	**$ 2,234,281**	**$ 320,318**	**$ 1,913,963**	**14.3%**
Police Salaries	$ 14,399,407	$ 2,293,044	$ 12,106,363	15.92%
Police Expenses	$ 1,813,628	$ 122,832	$ 1,690,796	6.77%
Police Capital	$ 353,000	$ 81,811	$ 271,190	23.18%
Fire Salaries	$ 13,774,479	$ 2,247,709	$ 11,526,770	16.32%
Fire Expenses	$ 1,029,809	$ 114,141	$ 915,668	11.08%
Fire Capital	$ 5,824	$ -	$ 5,824	0.00%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
TOTAL PUBLIC SAFETY	**$ 31,376,147**	**$ 4,859,536**	**$ 26,516,611**	**15.49%**
Whittier Regional School Assessment	$ 8,704,320	$ 2,176,080	$ 6,528,240	25.00%
North Shore Essex Tech. Assessment	$ 664,063		$ 664,063	0.00%
School Other Funding	$ 15,000	$ -	$ 15,000	0.00%
School Department	$ 133,801,660	$ 5,212,381	$ 128,589,279	3.90%
TOTAL EDUCATION	**$ 143,185,043**	**$ 7,388,461**	**$ 135,796,582**	**5.2%**
Public Works Administration Salaries	$ 59,607	$ 10,423	$ 49,184	17.49%
Public Works Administration Expenses	$ 44,804	$ 1,249	$ 43,555	2.79%
Public Works Highways Salaries	$ 1,404,280	$ 249,152	$ 1,155,128	17.74%
Public Works Highways Expenses	$ 840,655	$ 79,781	$ 760,874	9.49%
Public Works Highways Capital	$ 112,000	$ 844	$ 111,156	0.75%
Public Works Solid Waste/Recycling Salaries	$ 218,185	$ 32,495	$ 185,690	14.89%
Public Works Solid Waste/Recycling Expenses	$ 5,985,808	$ 63,379	$ 5,922,429	1.06%
Public Works Parking Area Salaries	$ 51,726	$ 9,449	$ 42,277	18.27%
Public Works Parking Area Expenses	$ 369,101	$ 21,084	$ 348,017	5.71%
Public Works Street Marking Expenses	$ 116,883	$ 14,103	$ 102,780	12.07%
Public Works Fleet Maint. Salaries	$ 274,157	$ 39,341	$ 234,816	14.35%
Public Works Fleet Maint. Expenses	$ 49,080	$ 198	$ 48,882	0.40%
Public Works Park Dept. Salaries	$ 584,634	$ 87,534	$ 497,100	14.97%
Public Works Park Dept. Expenses	$ 332,850	$ 35,811	$ 297,039	10.76%
Public Works Street Lighting Expenses	$ 725,800	$ 31,644	$ 694,156	4.36%
Public Works Snow & Ice Removal Salaries	$ 229,330	$ 406	$ 228,924	0.18%
Public Works Snow & Ice Removal Expenses	$ 980,670	$ 1,882	$ 978,788	0.19%
TOTAL PUBLIC WORKS	**$ 12,379,570**	**$ 678,773**	**$ 11,700,797**	**5.5%**
Citizens Center Salaries	$ 303,619	$ 64,410	$ 239,209	21.21%
Citizens Center Expenses	$ 188,010	$ 27,662	$ 160,348	14.71%
Veterans Services Salaries	$ 115,545	$ 20,224	$ 95,321	17.50%
Veterans Services Expenses	$ 558,000	$ 73,975	$ 484,025	13.26%
Senior Services Salaries	$ 13,500	$ 1,731	$ 11,769	12.82%
Senior Services Expenses	$ 2,700	$ -	$ 2,700	0.00%
Stadium Commission	$ 59,000	$ 7,232	$ 51,768	12.26%
Recreation Salaries	$ 193,129	$ 91,676	$ 101,453	47.47%
Recreation Expenses	$ 85,000	$ 3,865	$ 81,135	4.55%
Public Library Salaries	$ 1,665,862	$ 262,752	$ 1,403,110	15.77%
Public Library Expenses	$ 293,585	$ 97,527	$ 196,058	33.22%
TOTAL HUMAN SERVICES	**$ 3,477,950**	**$ 651,053**	**$ 2,826,897**	**18.7%**
Debt Service	$ 9,491,008	$ -	$ 9,491,008	0.00%
TOTAL DEBT SERVICE	**$ 9,491,008**	**$ -**	**$ 9,491,008**	**0.0%**
Retirement Fund	$ 22,967,281	$ 22,967,281	$ -	100.00%
Unemployment Compensation	$ 230,000	$ 55,431	$ 174,569	24.10%
Group Insurance	$ 29,765,000	$ 946,708	$ 28,818,292	3.18%

City Department	Budget (YTD)	Expended (YTD)	Unexpended (YTD)	% Expended
Payroll Taxes (FICA/Medicare)	$ 2,103,796	$ 176,846	$ 1,926,950	8.41%
Workers Compensation	$ 915,000	$ 91,297	$ 823,703	9.98%
Injured on Duty Claims	$ 230,967	$ 103,144	$ 127,823	44.66%
Sick Leave Bank	$ 126,000	$ 79,612	$ 46,388	63.18%
Vacational Buyback	$ 55,000		$ 55,000	0.00%
Retiree Medical Claims	$ 121,000	$ 4,190	$ 116,810	3.46%
TOTAL EMPLOYEE BENEFITS	**$ 56,514,044**	**$ 24,424,509**	**$ 32,089,535**	**43.2%**
General Liability Insurance	$ 1,303,678	$ 949,344	$ 354,334	72.82%
Salary Reserve	$ 1,080,000		$ 1,080,000	0.00%
Budget Reserve	$ 805,671	$ 15,193	$ 790,478	1.89%
State Assessments (Cherry Sheets)	$ 9,524,223	$ 1,603,514	$ 7,920,709	16.84%
Reserve for Abatement & Exemption (Overlay)	$ 250,000		$ 250,000	0.00%
TOTAL OTHER CITY EXPENSES	**$ 12,963,572**	**$ 2,568,051**	**$ 10,395,521**	**19.8%**
TOTAL GENERAL FUND	**$ 277,121,624**	**$ 41,763,847**	**$ 235,357,777**	**15.1%**

Water Department Salaries	$ 3,780,009	$ 670,050	$ 3,109,959	17.73%
Water Department Expenses	$ 9,818,378	$ 1,108,144	$ 8,710,234	11.29%
Water Department Capital	$ 300,000	$ 5,900	$ 294,100	1.97%
Water Department Indirect	$ 248,494		$ 248,494	0.00%
TOTAL WATER DEPARTMENT	**$ 14,146,881**	**$ 1,784,094**	**$ 12,362,787**	**12.6%**
Wastewater Salaries	$ 3,089,104	$ 434,354	$ 2,654,750	14.06%
Wastewater Expenses	$ 11,894,907	$ 1,352,655	$ 10,542,252	11.37%
Wastewater Capital	$ 1,127,000	$ 189	$ 1,126,811	0.02%
Wastewater Indirect	$ 698,442	$ -	$ 698,442	0.00%
TOTAL WASTEWATER DEPARTMENT	**$ 16,809,453**	**$ 1,787,198**	**$ 15,022,255**	**10.6%**

	FY '24 through 8/31/23	FY '25 through 8/31/24	FY '26 through 8/31/25	Trendline
TOTAL GENERAL GOVERNMENT	$ 862,724	$ 845,941	$ 873,146	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	$ 318,581	$ 316,357	$ 320,318	
TOTAL PUBLIC SAFETY	$ 4,361,258	$ 4,584,182	$ 4,859,536	
TOTAL EDUCATION	$ 10,069,101	$ 9,982,990	$ 7,388,461	
TOTAL PUBLIC WORKS	$ 1,363,550	$ 1,022,396	$ 678,773	
TOTAL HUMAN SERVICES	$ 638,606	$ 628,957	$ 651,053	
TOTAL DEBT SERVICE	$ 242,448	$ 238,808	$ -	
TOTAL EMPLOYEE BENEFITS	$ 22,521,343	$ 23,531,291	$ 24,424,509	
TOTAL OTHER CITY EXPENSES	$ 2,037,580	$ 627,142	$ 2,568,051	
TOTAL CITY EXPENDITURES	**$ 42,415,191**	**$ 41,778,064**	**$ 41,763,847**	
TOTAL WATER DEPARTMENT	$ 7,104,739	$ 3,974,765	$ 1,784,094	
TOTAL WASTEWATER DEPARTMENT	$ 3,156,184	$ 2,969,386	$ 1,787,198	