

|                        |           |
|------------------------|-----------|
| 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          |
| <b>TOTAL GENERAL GOVERNMENT</b>                   | <b>\$ 5,478,283</b>  | <b>\$ 5,022,483</b>    | <b>\$ 455,800</b>        | <b>✓ 91.7%</b> | <b>\$ 52,526</b>  | <b>\$ 5,075,009</b>         | <b>\$ 403,274</b> |
| 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         |
| <b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b> | <b>\$ 2,205,646</b>  | <b>\$ 2,168,108</b>    | <b>\$ 37,538</b>         | <b>✓ 98.3%</b> | <b>\$ 3,021</b>   | <b>\$ 2,171,129</b>         | <b>\$ 34,517</b>  |
| 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          |
| <b>TOTAL PUBLIC SAFETY</b>                        | <b>\$ 31,487,294</b> | <b>\$ 30,987,811</b>   | <b>\$ 499,483</b>        | <b>✓ 98.4%</b> | <b>\$ 257,326</b> | <b>\$ 31,245,137</b>        | <b>\$ 242,157</b> |
| 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                  | \$ -              |

| 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              | \$ -              |
| <b>TOTAL EDUCATION</b>                      | <b>\$ 143,252,985</b> | <b>\$ 137,319,501</b>  | <b>\$ 5,933,484</b>      | ✓ <b>95.9%</b> | <b>\$ 5,918,484</b> | <b>\$ 143,237,985</b>       | <b>\$ 15,000</b>  |
| 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              |
| <b>TOTAL PUBLIC WORKS</b>                   | <b>\$ 14,933,951</b>  | <b>\$ 13,722,906</b>   | <b>\$ 1,211,045</b>      | ✓ <b>91.9%</b> | <b>\$ 807,253</b>   | <b>\$ 14,530,159</b>        | <b>\$ 403,792</b> |
| 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          |
| <b>TOTAL HUMAN SERVICES</b>                 | <b>\$ 3,418,701</b>   | <b>\$ 3,220,847</b>    | <b>\$ 197,854</b>        | ✓ <b>94.2%</b> | <b>\$ 4,639</b>     | <b>\$ 3,225,486</b>         | <b>\$ 193,215</b> |
| Debt Service                                | \$ 9,491,008          | \$ 9,075,572           | \$ 415,436               | ✓ 95.62%       |                     | \$ 9,075,572                | \$ 415,436        |
| <b>TOTAL DEBT SERVICE</b>                   | <b>\$ 9,491,008</b>   | <b>\$ 9,075,572</b>    | <b>\$ 415,436</b>        | ✓ <b>95.6%</b> | <b>\$ -</b>         | <b>\$ 9,075,572</b>         | <b>\$ 415,436</b> |
| 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          |           |