

City Department	Budget	Expended as of 5/31/26	Unexpended as of 5/31/26	% Expended
Council Salaries	\$ 237,479	\$ 217,712	\$ 19,767	✓ 91.68%
Council Expenses	\$ 8,100	\$ 2,971	\$ 5,129	✓ 36.68%
Mayor Salaries	\$ 450,538	\$ 412,935	\$ 37,603	✓ 91.65%
Mayor Expenses	\$ 210,250	\$ 165,907	\$ 44,343	✓ 78.91%
Auditor's Office Salaries	\$ 377,209	\$ 343,863	\$ 33,346	✓ 91.16%
Auditor's Office Expenses	\$ 139,381	\$ 24,717	\$ 114,664	✓ 17.73%
Assessors Salaries	\$ 306,053	\$ 280,806	\$ 25,247	✓ 91.75%
Assessors Expenses	\$ 179,215	\$ 135,647	\$ 43,568	✓ 75.69%
Treasurer/Collector Salaries	\$ 469,208	\$ 354,587	\$ 114,621	✓ 75.57%
Treasurer/Collector Expenses	\$ 251,300	\$ 198,319	\$ 52,981	✓ 78.92%
Constituent Services Salaries	\$ 109,442	\$ 89,654	\$ 19,788	✓ 81.92%
Constituent Services Expenses	\$ 15,500	\$ -	\$ 15,500	✓ 0.00%
Purchasing Salaries	\$ 103,107	\$ 94,845	\$ 8,262	✓ 91.99%
Purchasing Expenses	\$ 12,050	\$ 9,865	\$ 2,185	✓ 81.87%
Law Department Salaries	\$ 47,768	\$ 43,775	\$ 3,993	✓ 91.64%
Law Department Legal	\$ 536,000	\$ 316,241	\$ 219,759	✓ 59.00%
Human Resources Salaries	\$ 330,354	\$ 303,372	\$ 26,982	✓ 91.83%
Human Resources Expenses	\$ 147,550	\$ 116,069	\$ 31,481	✓ 78.66%
MIS Salaries	\$ 160,000	\$ 157,361	\$ 2,639	✗ 98.35%
MIS Expenses	\$ 638,134	\$ 517,008	\$ 121,126	✓ 81.02%
MIS Capital	\$ 50,000	\$ 46,330	\$ 3,670	✓ 92.66%
City Clerk Salaries	\$ 594,766	\$ 489,757	\$ 105,009	✓ 82.34%
City Clerk Expenses	\$ 171,380	\$ 125,695	\$ 45,685	✓ 73.34%
TOTAL GENERAL GOVERNMENT	\$ 5,544,784	\$ 4,447,436	\$ 1,097,348	✓ 80.2%
Building Maint. Salaries	\$ 79,127	\$ 73,145	\$ 5,982	✓ 92.44%
Building Maint. Expenses	\$ 298,500	\$ 264,742	\$ 33,758	✓ 88.69%
Inspectional & Health Services Salaries	\$ 1,205,528	\$ 1,085,001	\$ 120,527	✓ 90.00%
Inspectional & Health Services Expenses	\$ 46,950	\$ 35,394	\$ 11,556	✓ 75.39%

City Department	Budget	Expended as of 5/31/26	Unexpended as of 5/31/26	% Expended
Public Health Salaries	\$ 247,498	\$ 243,756	\$ 3,742	✗ 98.49%
Public Health Expenses	\$ 9,000	\$ 1,779	\$ 7,221	✓ 19.77%
Economic Development Salaries	\$ 291,516	\$ 233,279	\$ 58,237	✓ 80.02%
Economic Development Expenses	\$ 56,162	\$ 39,577	\$ 16,585	✓ 70.47%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 2,234,281	\$ 1,976,673	\$ 257,608	✓ 88.5%
Police Salaries	\$ 14,403,074	\$ 12,987,133	\$ 1,415,941	✓ 90.17%
Police Expenses	\$ 1,809,961	\$ 1,416,819	\$ 393,142	✓ 78.28%
Police Capital	\$ 353,000	\$ 351,158	\$ 1,842	✗ 99.48%
Fire Salaries	\$ 14,187,950	\$ 12,997,675	\$ 1,190,275	✓ 91.61%
Fire Expenses	\$ 1,029,809	\$ 807,779	\$ 222,030	✓ 78.44%
Fire Capital	\$ 3,500		\$ 3,500	✓ 0.00%
TOTAL PUBLIC SAFETY	\$ 31,787,294	\$ 28,560,564	\$ 3,226,730	✓ 89.8%
Whittier Regional School Assessment	\$ 8,704,320	\$ 8,704,319	\$ 1	✓ 100.00%
North Shore Essex Tech. Assessment	\$ 732,005	\$ 732,005	\$ -	✓ 100.00%
School Other Funding	\$ 15,000	\$ -	\$ 15,000	✓ 0.00%
School Department	\$ 133,801,660	\$ 106,600,742	\$ 27,200,918	✓ 79.67%
TOTAL EDUCATION	\$ 143,252,985	\$ 116,037,066	\$ 27,215,919	✓ 81.0%
Public Works Administration Salaries	\$ 59,607	\$ 35,901	\$ 23,706	✓ 60.23%
Public Works Administration Expenses	\$ 44,804	\$ 28,486	\$ 16,318	✓ 63.58%
Public Works Highways Salaries	\$ 1,404,280	\$ 1,148,707	\$ 255,573	✓ 81.80%
Public Works Highways Expenses	\$ 840,655	\$ 653,484	\$ 187,171	✓ 77.74%
Public Works Highways Capital	\$ 112,000	\$ 94,558	\$ 17,442	✓ 84.43%
Public Works Solid Waste/Recycling Salaries	\$ 218,185	\$ 198,480	\$ 19,705	✓ 90.97%
Public Works Solid Waste/Recycling Expenses	\$ 5,985,808	\$ 4,395,893	\$ 1,589,915	✓ 73.44%
Public Works Parking Area Salaries	\$ 51,726	\$ 47,794	\$ 3,932	✓ 92.40%
Public Works Parking Area Expenses	\$ 369,101	\$ 257,502	\$ 111,599	✓ 69.76%
Public Works Street Marking Expenses	\$ 116,883	\$ 113,723	\$ 3,160	✗ 97.30%
Public Works Fleet Maint. Salaries	\$ 274,157	\$ 161,217	\$ 112,940	✓ 58.80%
Public Works Fleet Maint. Expenses	\$ 49,080	\$ 50,780	\$ (1,700)	✗ 103.46%
Public Works Park Dept. Salaries	\$ 584,634	\$ 423,562	\$ 161,072	✓ 72.45%

Expense Report as of 5/31/2026

City Department	Budget	Expended as of 5/31/26	Unexpended as of 5/31/26	% Expended
Public Works Park Dept. Expenses	\$ 332,850	\$ 222,441	\$ 110,409	✓ 66.83%
Public Works Street Lighting Expenses	\$ 725,800	\$ 625,694	\$ 100,106	✓ 86.21%
Public Works Snow & Ice Removal Salaries	\$ 358,587	\$ 365,877	\$ (7,290)	✗ 102.03%
Public Works Snow & Ice Removal Expenses	\$ 3,279,032	\$ 4,278,105	\$ (999,073)	✗ 130.47%
TOTAL PUBLIC WORKS	\$ 14,807,189	\$ 13,102,204	\$ 1,704,985	✓ 88.5%
Citizens Center Salaries	\$ 303,619	\$ 281,719	\$ 21,900	✓ 92.79%
Citizens Center Expenses	\$ 188,010	\$ 122,395	\$ 65,615	✓ 65.10%
Veterans Services Salaries	\$ 118,032	\$ 108,804	\$ 9,228	✓ 92.18%
Veterans Services Expenses	\$ 558,000	\$ 389,820	\$ 168,180	✓ 69.86%
Senior Services Salaries	\$ 13,500	\$ 9,231	\$ 4,269	✓ 68.38%
Senior Services Expenses	\$ 2,700	\$ -	\$ 2,700	✓ 0.00%
Stadium Commission	\$ 59,000	\$ 66,566	\$ (7,566)	✗ 112.82%
Recreation Salaries	\$ 193,129	\$ 171,922	\$ 21,207	✓ 89.02%
Recreation Expenses	\$ 85,000	\$ 35,112	\$ 49,888	✓ 41.31%
Public Library Salaries	\$ 1,665,862	\$ 1,500,381	\$ 165,481	✓ 90.07%
Public Library Expenses	\$ 293,585	\$ 259,937	\$ 33,648	✓ 88.54%
TOTAL HUMAN SERVICES	\$ 3,480,437	\$ 2,945,887	\$ 534,550	✓ 84.6%
Debt Service	\$ 9,491,008	\$ 8,341,072	\$ 1,149,936	✓ 87.88%
TOTAL DEBT SERVICE	\$ 9,491,008	\$ 8,341,072	\$ 1,149,936	✓ 87.9%
Retirement Fund	\$ 22,967,281	\$ 22,967,281	\$ -	✓ 100.00%
Unemployment Compensation	\$ 230,000	\$ 115,459	\$ 114,541	✓ 50.20%
Group Insurance	\$ 29,765,000	\$ 25,633,797	\$ 4,131,203	✓ 86.12%
Payroll Taxes (FICA/Medicare)	\$ 2,103,796	\$ 1,972,088	\$ 131,708	⚠ 93.74%
Workers Compensation	\$ 915,000	\$ 920,097	\$ (5,097)	✗ 100.56%
Injured on Duty Claims	\$ 230,967	\$ 278,414	\$ (47,447)	✗ 120.54%
Sick Leave Bank	\$ 436,639	\$ 476,639	\$ (40,000)	✗ 109.16%
Vacational Buyback	\$ 59,315	\$ 59,315	\$ -	✗ 100.00%
Retiree Medical Claims	\$ 121,000	\$ 49,801	\$ 71,199	✓ 41.16%
TOTAL EMPLOYEE BENEFITS	\$ 56,828,998	\$ 52,472,891	\$ 4,356,107	✓ 92.3%
General Liability Insurance	\$ 1,325,682	\$ 1,325,682	\$ -	✗ 100.00%

Expense Report as of 5/31/2026

City Department	Budget	Expended as of 5/31/26	Unexpended as of 5/31/26	% Expended
Salary Reserve	\$ 189,072	\$ 189,072	\$ -	⊗ 100.00%
Budget Reserve	\$ 405,671	\$ 148,362	\$ 257,309	✓ 36.57%
State Assessments (Cherry Sheets)	\$ 9,524,223	\$ 9,091,196	\$ 433,027	⊗ 95.45%
Reserve for Abatement & Exemption (Overlay)	\$ 250,000	\$ 250,000	\$ 250,000	⊗ 100.00%
TOTAL OTHER CITY EXPENSES	\$ 11,694,648	\$ 11,004,312	\$ 690,336	⊗ 94.1%
TOTAL GENERAL FUND	\$ 279,121,624	\$ 238,888,105	\$ 40,233,519	85.6%

Water Department Salaries	\$ 3,780,009	\$ 3,322,793	\$ 457,216	✓ 87.90%
Water Department Expenses	\$ 9,318,378	\$ 7,758,490	\$ 1,559,888	✓ 83.26%
Water Department Capital	\$ 300,000	\$ 261,594	\$ 38,406	✓ 87.20%
Water Department Indirect	\$ 248,494	\$ 248,494	\$ -	⊗ 100.00%
TOTAL WATER DEPARTMENT	\$ 13,646,881	\$ 11,591,371	\$ 2,055,510	✓ 84.9%
Wastewater Salaries	\$ 3,089,104	\$ 2,417,534	\$ 671,570	✓ 78.26%
Wastewater Expenses	\$ 11,894,907	\$ 9,206,943	\$ 2,687,964	✓ 77.40%
Wastewater Capital	\$ 1,127,000	\$ 94,544	\$ 1,032,456	✓ 8.39%
Wastewater Indirect	\$ 698,442	\$ 698,442	\$ -	⊗ 100.00%
TOTAL WASTEWATER DEPARTMENT	\$ 16,809,453	\$ 12,417,463	\$ 4,391,990	✓ 73.9%

	FY '24 through 5/31/24	FY '25 through 5/31/25	FY '26 through 5/31/26	Trendline
TOTAL GENERAL GOVERNMENT	\$ 4,344,560	\$ 4,876,720	\$ 4,447,436	
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	\$ 1,841,331	\$ 1,930,818	\$ 1,976,673	
TOTAL PUBLIC SAFETY	\$ 25,062,982	\$ 27,702,688	\$ 28,560,564	
TOTAL EDUCATION	\$ 105,137,072	\$ 116,435,671	\$ 116,037,066	
TOTAL PUBLIC WORKS	\$ 10,261,921	\$ 10,409,730	\$ 13,102,204	
TOTAL HUMAN SERVICES	\$ 3,014,045	\$ 3,045,325	\$ 2,945,887	
TOTAL DEBT SERVICE	\$ 4,389,504	\$ 4,180,505	\$ 8,341,072	
TOTAL EMPLOYEE BENEFITS	\$ 46,314,637	\$ 46,382,629	\$ 52,472,891	
TOTAL OTHER CITY EXPENSES	\$ 9,549,018	\$ 9,916,345	\$ 11,004,312	
TOTAL CITY EXPENDITURES	\$ 209,915,070	\$ 224,880,431	\$ 238,888,105	
TOTAL WATER DEPARTMENT	\$ 10,504,262	\$ 10,528,922	\$ 11,591,371	
TOTAL WASTEWATER DEPARTMENT	\$ 11,902,085	\$ 12,661,088	\$ 12,417,463	

Expense Report as of 5/31/2026