



# Lowell City Council

## Regular Meeting Agenda

Michael Q. Geary  
City Clerk

**Date:** February 17, 2026

**Time:** 6:30 PM

**Location:** City Council Chamber, 375 Merrimack Street, 2nd Floor, Lowell, MA / Zoom (Hybrid)

### 1. ROLL CALL

### 2. MAYOR'S BUSINESS

#### 2.1. Communication Remote / Zoom Participation:

Meetings Will Be Held In Council Chamber With Public Welcome And By Using Remote Participation As Follows: Members Of The Public May View The Meeting Via LTC.Org (On-Line; Live Streaming; Or Local Cable Channel 6). Those Wishing To Speak Regarding A Specific Agenda Item Shall Register To Speak In Advance Of The Meeting By Sending Email To City Clerk Indicating The Agenda Item And A Phone Number To Call So That You May Be Issued Zoom Link To The Meeting. Email Address Is [MGEARY@LOWELLMA.GOV](mailto:MGEARY@LOWELLMA.GOV). If No Access To Email You May Contact City Clerk At 978-674-4161. All Request Must Be Done Before 4:00 PM On The Day Of Meeting. For Zoom - [HTTPS://SUPPORT.ZOOM.US/HC/EN-US/ARTICLES/201362193-JOINING-A-MEETING](https://support.zoom.us/hc/en-us/articles/201362193-joining-a-meeting)

#### 2.2. Presentation - Roberto Clemente Baseball League- Maria Claudio.

#### 2.3. Citation

### 3. CITY CLERK

#### 3.1. Minutes Of City Council Regular Meeting February 10th, For Acceptance.

Documents:

[2026 FEBRUARY 10 CC MINUTES.PDF](#)

### 4. GENERAL PUBLIC HEARINGS (Scheduled For 7PM)

#### 4.1. Vote – Accept MGL C.40 S.71 - School Bus Violation Detection Monitoring.

[HTTPS://WWW.LOWELLMA.GOV/AGENDACENTER/VIEWFILE/ITEM/33795?FILEID=89266](https://www.LowellMA.gov/agendacenter/viewfile/item/33795?fileid=89266)

#### 4.2. Ordinance - Amend Chap 222.24 - School Bus Violation.

[HTTPS://WWW.LOWELLMA.GOV/AGENDACENTER/VIEWFILE/ITEM/33793?FILEID=89264](https://www.LowellMA.gov/agendacenter/viewfile/item/33793?fileid=89264)

## **5. UTILITY PUBLIC HEARING (Scheduled For 7PM)**

- 5.1. National Grid - Request Installation Of (1) SO Pole At 242 Church Street.

<HTTPS://WWW.LOWELLMMA.GOV/AGENDACENTER/VIEWFILE/ITEM/33839?FILEID=89277>

## **6. CITY COUNCIL - MOTIONS**

- 6.1. C. Liang - Req. City Mgr. Have The HR Department Provide A Summary Of A Demographic Report, Including City Staff Residency (Lowellians Vs. Non-Lowellians) By Leadership Level; Additionally, Include The Percentage Of Respondents Who Answered "YES" To The Question: Pursuant To M.G.L. Chapter 268A, Please Indicate If You Have Any Family Members Employed By The City Of Lowell In The City Of Lowell's Employment Application Form.
- 6.2. C. Nuon - Req. City Mgr. Invite An Appropriate Personnel Member From The National Grid To Come To The Council Chamber To Make A Presentation On Double Pole/The Process For Adding/Removing Poles.
- 6.3. C. Nuon - Req. City Mgr. Require That National Grid Appear In-Person For Approval Of Future Request Of Installations Of Poles.
- 6.4. C. Nuon - Req. City Mgr. Provide An Update From National Grid On Gas Modernization Projects.
- 6.5. C. Descoteaux - Req. An Update From Skanska/ Suffolk On The Progress Of Coburn Hall Renovation.
- 6.6. C. McDonough - Req. The City Mgr. Work With The Appropriate Department To Ensure Property Owners In Mixed Use And Commercial Areas Are Aware Of Ordinances Regulating The Storage Of Dumpsters, Trash Bins, And Other Items On City Sidewalks; To Take Appropriate Action To Ensure Compliance With These Requirements.
- 6.7. C. Juran - Req. City Mgr. To Work With Appropriate Departments To Consider Opportunities To Enhance Safety For Sledding At Shedd Park, Including By Removing Any Tree Stumps And Considering Installing A Snow Fence Or Similar Barrier Along Parking Lot.
- 6.8. C. Juran/C. Liang - Req. City Mgr. To Have Appropriate Personnel Answer Questions About National Grid Work Authorization Process, Perhaps At A Technology And Utilities SC Meeting.
- 6.9. M. Gitschier - Req. The City Mgr. Send A Formal Letter To The Joint Committee On Environment And Natural Resources Chair Christine Barber Reiterating The Critical Importance Of House Bill H.965 And H.4266 The Deadline For Action On These Rodenticide Bills Are March 18, 2026.
- 6.10. M. Gitschier - Req. The City Mgr. Reach Out To The Inspector General's Office In Regards To Having Them Perform A Forensic Audit Of The Lowell High School Project.

## **7. COMMUNICATIONS FROM CITY MANAGER**

- 7.1. Motion Responses

A) Motion Response - Traffic Calming

- B) Motion Response - Snow and Ice
- C) Motion Response - Pedestrian Safety
- D) Motion Response - FY26 YTD Budget Update - FY27 Budget Outlook and Forecast

Documents:

- A) MOTION RESPONSE - TRAFFIC CALMING.PDF
- B) MOTION RESPONSE - SNOW AND ICE.PDF
- C) MOTION RESPONSE - PEDESTRIAN SAFETY.PDF
- D) MOTION RESPONSE - FY26 YTD BUDGET UPDATE - FY27 BUDGET OUTLOOK AND FORECAST.PDF

## 7.2. Informational Reports

- Informational Report - SS4A
- Informational Report - City Hall GoLowell
- Informational Report - REFUSE
- Informational Report - Letter - School Funding for FY2027
- Informational Report - FY27 Budget Instructions
- Informational Report - FY25 Free Cash Certification and Explanation

Documents:

- INFORMATIONAL REPORT - SS4A.PDF
- INFORMATIONAL REPORT - CITY HALL GOLOWELL.PDF
- INFORMATIONAL REPORT - REFUSE.PDF
- INFORMATIONAL REPORT - LETTER - SCHOOL FUNDING FOR FY2027.PDF
- INFORMATIONAL REPORT - FY27 BUDGET INSTRUCTIONS.PDF
- INFORMATIONAL REPORT - FY25 FREE CASH CERTIFICATION AND EXPLANATION.PDF

## 7.3. Communication - Reappointment Of Members To Historic Board

Documents:

- COMMUNICATION - REAPPOINTMENT OF MEMBERS TO HISTORIC BOARD.PDF

## 7.4. Communication - Reappointments Of Members To Board Of Health

Documents:

- COMMUNICATION - REAPPOINTMENTS OF MEMBERS TO BOARD OF HEALTH.PDF

## 8. VOTES FROM THE CITY MANAGER

### 8.1. Vote - Establish School Bus Violation Stabilization Fund.

[HTTPS://WWW.LOWELLM.A.GOV/AGENDACENTER/VIEWFILE/ITEM/33797?FILEID=89268](https://www.lowellma.gov/agendacenter/viewfile/item/33797?fileid=89268)

8.2. Vote - Accept/Expend \$250k FY26 Earmarked Funds - Hall Street Bridge

Documents:

[VOTE - ACCEPTEXPEND 250K FY26 EARMARKED FUNDS - HALL STREET BRIDGE.PDF](#)

8.3. Vote - Accept/Expend \$56,250 Hazard Mitigation Grant - Fire

Documents:

[VOTE - ACCEPTEXPEND 56,250 HAZARD MITIGATION GRANT - FIRE.PDF](#)

8.4. Vote - Apply/Accept/Expend \$250k MA Office Of Disability Grant

Documents:

[VOTE - APPLYACCEPTEXPEND 250K MA OFFICE OF DISABILITY GRANT.PDF](#)

8.5. Vote - FY26 Free Cash Certification And Recommendation

Documents:

[VOTE - FY26 FREE CASH CERTIFICATION AND RECOMMENDATION.PDF](#)

**9. RESOLUTIONS**

9.1. Resolution - Adopt Vision Zero Policy

Documents:

[RESOLUTION - ADOPT VISION ZERO POLICY.PDF](#)

**10. REPORTS (SUB/COMMITTEE, IF ANY)**

**11. PETITIONS**

11.1. Claim - (1) Property Damage.

**12. ANNOUNCEMENTS**

**13. ADJOURNMENT**

Office of the City Clerk - 375 Merrimack Street - Phone: 978.674.4161



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

## CITY COUNCIL MINUTES

**Date:** February 10, 2026  
**Time:** 6:30 PM  
**Location:** City Council Chamber, 375 Merrimack Street, 2nd Floor,  
Lowell, MA / Zoom (Hybrid)

### 1. ROLL CALL

Roll Call showed 9 present (C. Chau, C. Descoteaux, M. Gitschier, C. Juran, C. Liang, C. McDonough, C. Nuon, C. Rourke, C. Scott), 2 absent (C. Mercier, C. Robinson).

M. Gitschier presiding.

C. Chau requested moment of silence in darkened chamber for John Lunde. C. Rourke requested moment of silence in darkened chamber for Luis Cruz Rivera.

### 2. MAYOR'S BUSINESS

#### 2.1. Communication Remote / Zoom Participation.

In City Council, **Motion** "To accept and place on file" by C. Rourke, seconded by C. Scott. So voted.

#### 2.2. Citation - Victor Amaro.

In City Council, **Motion** "To accept and place on file" by C. Nuon, seconded by C. McDonough. So voted. M. Gitschier read Citation recognizing Mr. Amaro generosity.

#### 2.3. Proclamation - Heart Health Month in Lowell.

In City Council, **Motion** "To accept and place on file" by C. Nuon, seconded by C. McDonough. So voted. M. Gitschier read the Proclamation.



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

### 3. CITY CLERK

#### 3.1. Minutes of City Council Regular Meeting February 3rd, for acceptance.

In City Council, **Motion** “To accept and place on file” by C. Liang, seconded by C. Juran. So voted.

C. McDonough was afforded a point of personal privilege to comment on his request he made to the Ethics Commission prior to and regarding his addressing the Council at last Council meeting.

**Motion** to bundle, give second reading, hold hearing and refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Descoteaux. So voted. M. Gitschier commented that National Grid representatives (Alec Noel-Birdsong, Adam Dion) were in Zoom and are able to answer any questions regarding the petitions. Meetings were opened at 7:02 PM

### 4. UTILITY PUBLIC HEARING (Scheduled for 7PM)

#### 4.1. National Grid - Request installation of 1 SO Pole at Middlesex and Wood Streets.

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted. C. Juran requested some language in the petitions i.e., SO and JO poles. Mr. Noel-Birdsong noted the differences. C. Juran questioned work regarding the Rourke Bridge. Mr. Dion noted poles would be permanent. C. Scott commented on the issue of double poles and storage of poles in the City. Mr. Noel-Birdsong noted the need to involve Verizon. C. Liang noted some ADA requirements. Mr. Noel-Birdsong noted that form was generated by the City. Asst. City Manager Shawn Machado noted prior response regarding process for double poles and that he would forward that to Council. M. Gitschier noted the avoidance by the companies to remove poles.



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

#### **4.2. National Grid - Request installation of 1 JO Pole 557 Varnum Avenue.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

#### **4.3. National Grid - Request installation of 1 JO Pole at 1158 Gorham Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

#### **4.4. National Grid - Request installation of 1 JO Pole at 145 Pawtucket Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

#### **4.5. National Grid - Request installation of 1 JO Pole at 15 West Meadow Road.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

#### **4.6. National Grid - Request installation of 1 JO Pole at 308 Stevens Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted. C. Nuon questioned the placement of the pole. Mr. Noel-Birdsong noted the location and that it did not encumber other properties.



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

C. Nuon questioned status of double poles in the City. Mr. Noel-Birdsong noted he would refer that to appropriate department within the company.

**4.7. National Grid - Request installation of 1 JO Pole at 316 Mammoth Road.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

**4.8. National Grid - Request installation of 1 JO Pole at 9-11 Columbia Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

**4.9. National Grid - Request installation of 1 SO Pole at 12 Wood Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

**4.10. National Grid - Request installation of 2 SO Poles at 1170 Gorham Street.**

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted. C. Juran commented on possible upgrade. Mr. Noel-Birdsong outlined the process upgrades are made.

**4.11. National Grid - Request installation of 5 JO Poles at Middlesex and Edwards Streets.**



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

In City Council, Given 2<sup>nd</sup> Reading, Hearing held. **Motion** to refer to Wire Inspector for report and recommendation by C. Rourke, seconded by C. Nuon. So voted.

## 5. CITY COUNCIL – MOTIONS

**5.1. C. Scott - Req. City Mgr. have DPD report on the feasibility of creating a local wetland bylaw requiring a 25-foot do not disturb buffer around all wetlands, to protect water quality, flood control, wildlife, and climate resilience, with commission waiver authority for exceptional cases involving health, accessibility, or minimal environmental impact.**

In City Council, seconded by C. Juran, referred to City Manager. So voted. Registered speaker, Brad Buitershuys (comment - noted the importance of the buffer zone), address the Council. C. Scott noted zone was important and should be applied equally to all. C. McDonough noted that there should be some review of a 50 foot no build zone. C. Scott noted no objections to that being part of the feasibility study.

**5.2. C. Robinson - Req. City Mgr. work with Health and Human Services (HHS), Department of Public Health (DPH) and Lowell Board of Health (LBD) to convene a meeting with our Council to review year-end health data as well as continue conversations around local regulations and the current syringe services programming.**

In City Council, seconded by C. Nuon, referred to City Manager. So voted.

**5.3. C. Liang - Req. City Mgr. working collaboratively with the University of Massachusetts Lowell to explore pedestrian safety improvement crosswalks by installing Rectangular Rapid Flashing Beacons (RRFB) at the intersections of Pawtucket-Walker, and Pawtucket-Wilder Streets by the start of this summer season.**

In City Council, seconded by C. Nuon, referred to City Manager. So voted. C. Liang noted the need to improve safety in a high pedestrian area and



**Michael Q. Geary**  
*City Clerk*

**Angela M. Gitschier**  
*Assistant City Clerk*

that partnership with UMass-Lowell is important. C. Descoteaux noted that whole area should be addressed.

**5.4. C. Juran - Req. City Mgr. give an update on the plans and progress toward creating a tree committee, including the role an arborist could/should play.**

In City Council, seconded by M. Gitschier, referred to City Manager. So voted. C. Juran noted the value placed on trees and that it should be managed by the City with an expert. Manager Golden, Jr. noted the findings of the focus group regarding use of arborist.

**5.5. C. Juran - Req. City Mgr. give an update on Boott Hydropower's relicensing application to the Federal Energy Regulatory Commission and the impact on the city and its canals.**

In City Council, seconded by C. Descoteaux, referred to City Manager. So voted. C. Juran noted the purpose of the lease and the complicated process regarding renewal and the residents should be informed.

**5.6. C. Juran - Req. City Mgr. provide an update on the FY26 budget and plans for the FY27 budget: schedule, public comment sessions, free cash certification for FY25, ARPA sunset and impact on plans and positions, forecast, and impact of federal and state revenue streams.**

In City Council, seconded by C. Nuon, referred to City Manager/Finance SC. So voted. C. Juran noted prior motions and that just want to get pertinent information to residents. **Motion** by C. McDonough, seconded by C. Juran to refer report to Finance SC. So voted.

**5.7. C. Descoteaux - Req. City Mgr. report on the progress of the repurposing at Callery Park.**

In City Council, seconded by C. Chau, referred to City Manager. So voted. C. Descoteaux noted that DPD should continue efforts regarding the park.



**Michael Q. Geary**  
*City Clerk*

**Angela M. Gitschier**  
*Assistant City Clerk*

**5.8. C. McDonough / C. Robinson - Req. City Mgr. work with the appropriate department to develop a plan to mitigate the impact to residents whose permitted parking is affected by major projects such as the CSO project; the plan should also account for residents with handicap placards and/or accessibility needs.**

In City Council, seconded by C. Juran, referred to City Manager. So voted. C. McDonough noted it was a big project which will cause significant impacts.

**5.9. C. McDonough - Req. City Mgr. work with appropriate department to provide a detailed report on winter operation procedures in high pedestrian traffic locations throughout the City. (1/13/26)**

In City Council, seconded by C. Liang, referred to City Manager. So voted. C. McDonough noted request of many residents to understand the plan and commented on the positive effort and results downtown.

**5.10. M. Gitschier - Req. City Mgr. work with Lowell Sustainability Council and the Lowell Public Schools to create a student Environmental (Climate Change) Competition to be held on Civics Day in May 2026; prizes would be handled through the Lowell Parks & Conservation Trust.**

In City Council, seconded by C. Nuon, referred to City Manager. So voted. C. McDonough recused self from discussion and vote. Registered speakers, Ryan Oates (comment - good educational tool), Mikaela Hondros-McCarty (comment - noted other programs), Sarah Lapp (comment - City support important to move forward), Jay Mason (comment - noted origin and prior competitions), addressed the Council.

**5.11. M. Gitschier - Req. City Mgr. provide the City Council with the State audit of Masshires fiscal procedures and the Workforce Board, how they manage grants and board meetings.**



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

In City Council, seconded by C. Nuon, referred to City Manager. So voted.

## 6. COMMUNICATIONS FROM CITY MANAGER

### 6.1. Motion Responses / Informational Reports

**A) Motion Response – AED –** C. Liang noted response and the need for use in after school programs. **Motion** “To accept and place on file” by C. McDonough, seconded by C. Nuon. So voted.

**B) Motion Response - Support Letter Rodenticide –** M. Gitschier noted support of the letter. **Motion** “To accept and place on file” by C. Juran, seconded by C. Chau. So voted.

### 6.2. Informational Reports

**Informational Report - CPR-AED –** Lisa Golden (HHS) outlined the report and the importance of being informed.

**Motion** by C. Nuon, seconded by C. McDonough to take informational reports WinterFest and Year in Review together at end of agenda. So voted.

### **Informational Report - Update on Bicentennial-WinterFest 2026**

**Informational Report - 2025 Lowell Year in Review –** Manager Golden, Jr. noted the City was a city of opportunity and commented on administration efforts in sustaining that. A video entitled “2025 Lowell Year in Review” was presented outlining following areas of interest: fiscal strength (Moody Rating, ARPA funding and projects, MSBA school projects); educational achievements; Economic Development (housing and commercial); Communication Department; and FrontRunner Program. Manager Golden, Jr. noted the accomplishments due to acts of the Council and administration and commented that there was more to be done. Manager Golden, Jr. Commented on planning for the Bicentennial and the kick-off at WinterFest. **Motion** “To accept and place on file” by C. Scott, seconded by C. Juran. So voted.



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

### **6.3. Communication - Resignation of Members from Citizen Advisory Committee.**

In City Council, **Motion** “To accept and place on file” by C. Rourke, seconded by C. Nuon. So voted. The following resignations were noted, Beteline Nherisson and Esteban Pena.

### **6.4. Communication - City Manager request approval of (1) Out of State Travel LPD.**

In City Council, **Motion** “To Adopt” by C. Chau, seconded by C. Juran. Adopted per Roll Call vote 9 yeas (C. Chau, C. Descoteaux, M. Gitschier, C. Juran, C. Liang, C. McDonough, C. Nuon, C. Rourke, C. Scott), 2 absent (C. Mercier, C. Robinson). So voted.

## **7. VOTES FROM THE CITY MANAGER**

### **7.1. Vote - Authorize CM Ex. Preservation Restriction - 228 Worthen St.**

In City Council, Given 2<sup>nd</sup> reading. **Motion** “To Adopt” by C. Nuon, seconded by C. Descoteaux. Adopted per Roll Call vote 9 yeas (C. Chau, C. Descoteaux, M. Gitschier, C. Juran, C. Liang, C. McDonough, C. Nuon, C. Rourke, C. Scott), 2 absent (C. Mercier, C. Robinson). So voted.

### **7.2. Vote - Authorize CM Ex. Preservation Restriction - 80 Gorham St.**

In City Council, Given 2<sup>nd</sup> reading. **Motion** “To Adopt” by C. Chau, seconded by C. Descoteaux. Adopted per Roll Call vote 9 yeas (C. Chau, C. Descoteaux, M. Gitschier, C. Juran, C. Liang, C. McDonough, C. Nuon, C. Rourke, C. Scott), 2 absent (C. Mercier, C. Robinson). So voted.

## **8. REPORTS (SUB/COMMITTEE, IF ANY)**

In City Council, none.



Michael Q. Geary  
City Clerk

Angela M. Gitschier  
Assistant City Clerk

## 9. PETITIONS

### 9.1. Misc. - William Murphy request removal of handicap parking sign at 151 Coburn Street.

In City Council, **Motion** to refer to Transportation Engineer for report and recommendation by C. McDonough, seconded by C. Juran. So voted.

**Motion** to bundle Items #9.2 to #9.7 by C. Nuon, seconded by C. Juran. So voted.

### 9.2. National Grid - Request installation of (1) JO Pole at 1150 Westford Street.

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

### 9.3. National Grid - Request installation of (1) JO Pole at 1270 Westford Street.

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

### 9.4. National Grid - Request installation of (1) JO Pole at 241 Pawtucket Street.

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

### 9.5. National Grid - Request installation of (1) JO Pole at 648 Stevens Street.



**Michael Q. Geary**  
*City Clerk*

**Angela M. Gitschier**  
*Assistant City Clerk*

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

### **9.6. National Grid - Request installation of underground electric conduit along Pearl Street.**

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

### **9.7. National Grid - Request installation of underground electric conduit on Middlesex Street from Canal Street to Garnett Street.**

In City Council, Given 1<sup>st</sup> Reading. **Motion** to refer to Public Hearing on February 24, 2026 @ 7 PM by C. McDonough, seconded by C. Liang. So voted.

## **10. ANNOUNCEMENTS**

In City Council, M. Gitschier noted the efforts of staff and administration for their contributions throughout the year.

## **11. ADJOURNMENT**

In City Council, **Motion** to Adjourn by C. Descoteaux, seconded by C. Rourke. So voted.

Meeting adjourned at 7:51 PM.



**Office of the City Clerk**  
**City Hall • 375 Merrimack Street • Lowell, MA 01852**  
**P: 978.674.4161 • F: 978.970.4162**  
**[www.LowellMA.gov](http://www.LowellMA.gov)**

---

**Michael Q. Geary**  
***City Clerk***

**Angela M. Gitschier**  
***Assistant City Clerk***

Michael Q. Geary, City Clerk



**Yovani Baez-Rose**  
*Assistant City Manager/DPD Director*

**Camilo Espitia**  
*Deputy Director*

## MEMORANDUM

TO: Thomas A. Golden, Jr., City Manager 

FROM: Yovani Baez-Rose, Assistant City Manager/DPD Director

CC: Elizabeth Oltman, PE, Transportation Engineer

SUBJECT: MOTION RESPONSE: 1/21/2026 - Councilor Noun – Request City Manager work with appropriate departments to address traffic calming measures, including crosswalks, speed bumps or other safety measures needed to improve safety throughout the City

In conformance with the City's Complete Streets policy, both DPD and DPW continue to improve the safety of pedestrians and bicyclists throughout the City through infrastructure projects. The following highlights prior and ongoing efforts:

### Major Projects:

- City Hall (GoLowell) Pedestrian and Bus Stop improvements – construction starting spring 2026
- Acre Crossing sidewalk and traffic signal replacement at Merrimack Street at Cabot Street – construction starting spring 2026

### Public schools

Many of the public schools in Lowell have a notable number of students who walk, bike or scooter to school daily. In 2025, the following projects helped address student safety at schools:

- A total of seven pedestrian crossings near parks or schools have been updated with Rapid Rectangular Flashing Beacons to increase pedestrian and bicycle visibility when crossing major streets.
- Speed humps were installed on Beacon Street near the Robinson and McAuliff Schools.
- Speed humps were installed on Wentworth Avenue near the LeBlanc School.
- Sidewalks were reconstructed on Adams Street near the Murkland and St. Patrick's Schools.
- New sidewalks were installed on Douglas Road near the Reilly and Sullivan Schools.
- Improved bicycle lanes were installed on Boylston Street by the Pyne Arts School.
- Rogers Street and High Street ADA Ramps were replaced at the Moody School.
- Traffic patterns at the McAvinnue School were reconfigured to improve circulation.

- Crosswalks at five schools were painted by local artists to bring awareness to crossing pedestrians.
- The Safe Routes to School grant received for improvements to School Street associated with the Stoklosa School started design with MassDOT designers.
- The Butler School received a MassDOT Safe Routes to School Signs and Lines grant to reduce pedestrian/vehicle conflicts that will be implemented in 2026.

### **ADA-Compliant crosswalks**

The Engineering Department is programming further ADA and sidewalk/crosswalk reconstruction in 2026, focusing on the following locations:

- Father Grillo Park, including the intersection of Central Street at Chapel Street
- Durkin Park, including the intersection of Chelmsford Street at Hutchinson Street
- Eagle Park, including the intersection of West 6th Street at Jewett Street)
- Tyler Park, all abutting streets
- Callery Park, including B Street, Wilder Street and Puffer Street
- Hadley Park, Middlesex Street frontage
- Lowell Housing Authority, including the intersection of High Street at East Merrimack Street

Opportunities to realign or reconfigure intersections with poor sight lines or long pedestrian crossings are under review in these locations.

### **Traffic calming program progress**

The Transportation Department has received traffic calming requests from over 60 streets between September 2025 and January 2026, after the installation of 36 speed humps throughout the City. The requests were received through the 311 system, phone calls, emails, and Councilor motions. Traffic speed and volume data will be collected on the streets that are generally eligible as detailed in the [Neighborhood Traffic Calming Program | Lowell, MA \(lowellma.gov\)](#) guidelines. Due to the large number of requests, a neighborhood petition may be required for the installation of speed humps. Further, as a lesson learned from the 2025 speed hump program, neighborhoods may have to be considered as a whole to avoid relocating vehicles from one street to a parallel street. Traffic data will also be recorded for the streets included in the 2025 speed hump program to reinforce the context of the streets where this type of traffic calming was most effective at lowering vehicle speeds. An online resident dashboard has been created at [Speed Humps | Lowell, MA](#). The dashboard is to the public so every resident can see their neighborhood and street and whether it is eligible for speed humps or other traffic calming elements. All traffic calming requests are recorded and are shown at [Traffic Calming Request Tracker | Lowell, MA](#)

Other traffic calming opportunities will occur during coordination with construction projects being completed by other departments. For example, the Centralville Sewer Separation Program Phase 1 will have the following traffic calming elements implemented during roadway reconstruction:

- Speed humps on Bunker Hill Avenue, Ludlum Street, and Billings Street
- Curb extensions on West 6th Street at Bunker Hill Avenue

- Additional pedestrian crossings on Hildreth Street (RRFB at McPherson Park)
- Curb extensions/sidewalks on Billings Street at Barker Street
- New crossing on Willard Street with RRFB at Market Basket
- Intersection improvements at Willard Street and Beacon Street

The Transportation Department is also coordinating with the Wastewater Utility on Phases 2A and 2B in Centralville and Phase 3 in the Lower Highlands.

### **Traffic signals and pedestrian beacons**

Traffic signal upgrades for pedestrian safety and vehicle efficiency completed in 2025 using Rideshare funding included the following locations:

- Pawtucket Boulevard at Bedford Avenue
- Dutton Street at Broadway Street
- Chelmsford Street at Industrial Avenue/Stevens Street
- Andover Street at Nesmith Street
- Gorham Street at Central Street RRFB
- Boylston Street at Berwick Street RRFB

Rideshare funding will be used for traffic signal upgrades in 2026 at the following locations:

- Gorham Street at Moore Street
- Broadway Street at Fletcher Street
- Chelmsford Street at Plain Street
- Broadway Street RRFB

Non-signalized intersections near schools, parks, and other high-pedestrian areas are continuously under review for intersection realignment, curb extensions, and new/updated crosswalk visibility treatments. Two specific locations are being targeted in 2026:

- Raised crossing on Jackson Street at Lowell Community Health Center (through MassDOT Shared Streets and Spaces Grant)
- Raised crossings on Suffolk Street and Lewis Street near Ecumenical Plaza

Additional state and federal funding opportunities will continue to be identified to ensure progress of the goals of the Lowell Forward Master Plan and the continued safety of all our roadway users, including Complete Streets funding, OneStop Grant funds, and participation in the MassDOT Vulnerable Roadway User programs. As planning for 2026 and into 2027 progresses, Informational Reports will be submitted to City Council.

EMO



Paul St. Cyr  
DPW Commissioner

## MEMORANDUM

**TO:** Thomas A. Golden, Jr., City Manager 

**FROM:** Paul St. Cyr, DPW Commissioner

**CC:** Conor Baldwin, Assistant City Manager for Fiscal Affairs  
Shawn Machado, Assistant City Manager/ Operations  
Andy Silva, Deputy DPW Commissioner/ Streets Division

**DATE:** February 17, 2026

**SUBJECT:** **MOTION RESPONSES** (*Various*) - Winter Operations, Storm Debrief, Arterial Clearing, Overflow Parking & Financial Analysis

- **1/13/2026 – C. McDonough** - Req. City Mgr. work with appropriate department to provide a detailed report on winter operation procedures in high pedestrian traffic locations throughout the City.
- **2/3/2026 - C. Juran** – Req. City Mgr. to provide a debrief about the recent snow storm: what the City and residents did well or could improve; best practices and metrics; lessons learned; measures of plowing quantity/quality; and how information was communicated regarding responsibilities for parking, shoveling/plowing, etc.
- **2/3/2026 - C. Scott** – Req. City Mgr. report on the feasibility of using parks with dedicated parking lots as overflow parking during snow emergencies to increase neighborhood access.
- **2/3/2026 - C. Nuon / C. Liang** – Req. City Mgr. provide a report examining how arterial (minor and major) streets are cleared in winter to ease sidewalk clearing—especially for elderly residents and those without snowblowers—with a focus on repeated plowing that piles salt-laden snow, and snowbanks at intersections that impede access to crosswalks.

### Executive Summary

This report addresses all motions by: (1) detailing winter operations in high pedestrian traffic areas; (2) providing a debrief of the recent storm with performance metrics and lessons learned; (3) examining arterial clearing practices and mitigation strategies for sidewalks/intersections/crosswalks; (4) evaluating overflow parking at park lots during snow emergencies; and (5) presenting a historical (FY15–FY25) and current year (FY26) financial analysis based on MUNIS records, including the projected FY26 deficit.



## I. Winter Operations in High Pedestrian Traffic Locations

### Priority Pedestrian Zones:

- Downtown business district sidewalks and commercial corridors
- School zones (approaches, crosswalks, curb ramps)
- Municipal buildings and public facilities (libraries, public safety sites)
- Designated pedestrian pathways where practicable

### Procedural Outline:

- **Forecasting & Pre-Treatment:** Anti-icing (salt brine) ahead of events when conditions permit, focusing on bonding prevention in pedestrian corridors.
- **Roadway–Sidewalk Sequencing:** Road routes by priority (arterials → collectors → locals). Sidewalk units (mini plows/blowers) follow roadway passability to reduce re-deposition on freshly cleared walks.
- **Trauma Center:** Constant clearing and treatment of Emergency routes to LGH
- **During and Post-Storm Ice Mitigation:** Calibrated salt/sand distribution via our Cirrus Centralized Control System at crosswalks, bus stops, steep/shaded areas.
- **Snowbank Management & Hauling:** Targeted removal in Downtown and near schools to restore sightlines, loading zones, transit pads, and ADA curb ramp access.
- **ADA Compliance Monitoring:** Field checks; corrective work orders for curb ramps, crossings, entrances.
- **Owner Responsibilities:** Property owners must clear adjacent sidewalks within ordinance timelines; enforcement escalated for repeat non-compliance.

## II. Recent Storm Debrief (per Councilor Juran)

### What Went Well

- Timely **snow emergency** declaration and parking ban improved plow access and route efficiency.
- Route completion targets met on primary/secondary roads; sidewalk crews deployed promptly to priority pedestrian areas.
- Effective cross-department coordination (DPW, Parking, Police) for **downtown hauling** and restoration of pedestrian access.



### Areas for Improvement

- Increase enforcement and **assistance options** for sidewalk clearing—particularly for **elderly** residents or those **without snowblowers**.
- Accelerate **intersection cutbacks** to reduce high snowbanks affecting sightlines and crosswalk access.
- Expand **multilingual communications** about responsibilities (parking, shoveling, timelines).
- Change of process for 26’/27’ separate Snow Relocation Contract and High Pedestrian Use areas.

### Metrics Framework (examples; actuals provided in Section XI):

- Lane-miles plowed and route cycle times
- Depending on the length of time and amount of active snowfall, we prioritize sidewalk coverage within 24 hours post-storm
- Material usage (salt, sand, brine)
- Service requests volume/response times
- Parking ban compliance (tows/citations)
- Intersection/crosswalk clearance KPIs

## III. Arterial Street Clearing & Sidewalk Impact Mitigation (per Councilors Nuon & Liang)

### Strategy & Operator Guidance

- **Pass Sequencing Control:** Optimize plow angles/~~wings~~ to limit windrows into curb lanes, driveways, and **ADA curb ramps**.
- **End-of-Route Pushback Management:** Schedule follow-up cutbacks to remove ridges left by final passes—especially at **intersections** and **bus stops**.
- **Priority Intersection List:** Maintain and update high-pedestrian intersections/school approaches for expedited **snowbank reduction** (mechanical removal/hauling).
- **Curb Ramp Protection:** Pre-flag ramps; instruct operators to avoid discharge into ramps and report locations needing immediate follow-up.
- **Salt-Laden Snow Management:**
  - Calibrated spreaders and anti-icing brine to minimize over-application;
  - Spot-treat intersections/grades instead of continuous high-rate application;
  - Post-storm sweeping/drain maintenance near pedestrian areas to mitigate chloride accumulation.
- **Sidewalk Team Coordination:** Time arterial passes with a planned **lag window** and conduct **secondary sidewalk passes** after major pushbacks.
- **Sight Triangles & Refuge Islands:** Clear intersection sight triangles and pedestrian refuges first in priority areas; **haul** banks exceeding safe thresholds.



Paul St. Cyr  
DPW Commissioner

#### **Performance Measures (Arterials)**

- % of priority intersections cut back within 24–36 hours; snowbank heights below target thresholds
- **and median clearance time for blocked curb ramps/crosswalks**
- Application rates (up to 400 lbs/ 60 gallons per lane-mile) against targets
- Resident windrow complaints per lane-mile and trend

#### **Support for Elderly/No-Snowblower Households**

- Partnerships with the **Council on Aging**, neighborhood groups, nonprofits for **volunteer shovel assistance** at curb ramp/crosswalk approaches
- Explore **micro-grant/voucher** pilot for contractor assistance at hardship addresses (clear criteria)

### **IV. Overflow Parking at Park Lots During Snow Emergencies (per Councilor Scott)**

**Objective:** Improve neighborhood plow access and reduce on-street congestion by designating **parks with dedicated lots** for overflow parking during bans.

#### **Candidate Facilities (*examples; subject to coordination*):**

- Parks/recreation lots with adequate capacity, lighting/security, ADA access, and proximity to residential blocks.

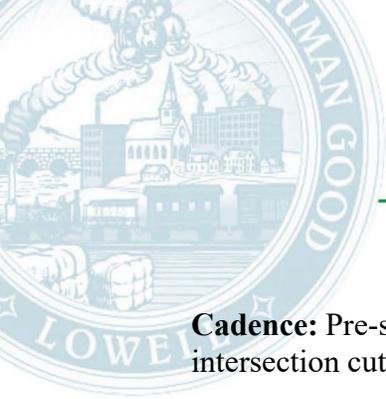
#### **Operational Considerations:**

- Include designated parking lots in emergency plow/de-icing routes.
- Temporary **signage & wayfinding** with rules, permitted hours, towing windows, and return-to-street timelines.
- **Security & Enforcement:** Coordinate with Police/Parking for patrols and compliance.
- Communications: Publish **digital maps** and include overflow locations in **ban notices** and FAQs.
- Manage event conflicts/winter recreation and protect ground access.

**Recommendation:** Implement a **pilot** at select park lots during the next declared snow emergency; monitor utilization, compliance, and resident feedback and report back with data.

### **V. Communications & Public Information**

**Channels:** City website (Snow Operations page & DPW FAQs), social media, local media/cable, email/text alerts, and posted signage during bans.



Paul St. Cyr  
DPW Commissioner

**Cadence:** Pre-storm (T–24/T–12), during storm, and post-storm reminders (sidewalk deadlines, intersection cutbacks, hauling notices).

**Accessibility:** Translated notices for commonly spoken languages in Lowell, ADA-compliant digital materials, and visual maps.

## VI. Frequently Asked Questions (Publicly Available Online)

*(Summarized for convenience; full details are posted on the City website.)*

- When/why the City declares **snow emergencies** and **parking bans**.
- Where residents can park during a ban (designated municipal lots; pilot **park lots** if activated).
- **Sidewalk responsibilities** and enforcement timelines for property owners.
- How DPW **prioritizes** roads, sidewalks, school zones, transit stops, and pedestrian corridors.
- How to **report** snow/ice issues (online/phone) and what details aid response.
- Use of **salt, sand, and brine**, and why rates vary by temperature/conditions.

**Note:** These FAQs and operating procedures are publicly available on the City’s website and are updated regularly.

## VII. Staffing, Equipment, and Contractors *(summary framework)*

- **Personnel:** Full-time DPW staff, seasonal/temporary, and storm-call list assignments (counts provided to Council upon request).
- **Fleet & Equipment:** Road plows (with wings), sidewalk units/attachments, calibrated spreaders & brine applicators, loaders/skid-steers, and hauling equipment.
- **Contractors:** On-call supplemental plowing/hauling activated by thresholds and assigned routes.

## VIII. Best Practices & Near-Term Improvements

- Expand scheduled intersection snowbank reduction within 24–36 hours post-storm and haul where banks exceed safety thresholds.
- Increase sidewalk unit capacity and attachments to accelerate pedestrian clearance and reduce re-deposition from arterial pushbacks.
- Optimize treatment via anti-icing and strict spread-rate calibration to limit salt-laden windrows.
- Explore public-facing ops map (GIS) for route status.
- Pilot resident support programs (assistance/volunteer/voucher).
- Pilot overflow parking at select parks; gather data and refine.



Paul St. Cyr  
DPW Commissioner

## IX. Implementation Timeline & Reporting

- Pre-Season (Fall): Route review, training, calibration, signage inventory, communications plan.
- Storm Activation: Execute routes; monitor metrics; communicate at set intervals.
- Post-Storm (T+0 to T+72 hrs): Second sidewalk pass; intersection cutbacks; hauling; debrief logging.
- Quarterly Reporting: Provide Council KPIs, pilot outcomes (parks overflow), and recommended adjustments.

## X. Financial Analysis (MUNIS Records & FY26 Projection)

### a. Historical Snow & Ice Expenditures (FY15–FY25)

MUNIS totals show year-to-year variability with a high in **FY15 (\$4,403,415.34)** and a low in **FY20 (\$1,141,385.19)**, reflecting storm severity, duration, and mix (snow/ice). Recent years: **FY23 \$2,001,244.62; FY24 \$1,687,968.53; FY25 \$2,780,512.51.**

**Trend Note:** The spread between lower-activity winters and heavier seasons underscores the importance of contingency planning and mid-year adjustments.

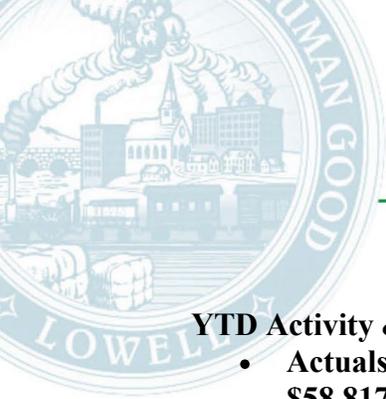
### b. FY26 Year-to-Date & Projection (as of Feb 8, 2026)

**By Account (Max Exposure vs. Budget; Projected Deficit):**

- **Snow & Ice Contractors (04008753-529600):** FY26 max exposure \$2,186,905 vs. budget \$775,000 → projected deficit \$1,411,905.
- **Salt & Sand Expense (04008766-542300):** FY26 max exposure \$582,145.28 vs. budget \$325,000 → projected deficit \$257,145.28.
- **Miscellaneous Charges (04008757-573400):** FY26 max exposure \$537,920.04 vs. budget \$50,000 → projected deficit \$487,920.04.
- **DPW Snow OT (04008551-513000):** FY26 max exposure \$342,917.05 vs. budget \$200,000 → projected deficit \$142,917.05.

**Aggregate FY26 Position:**

- **FY26 Max Exposure: \$3,649,887.37**
- **FY26 Original Budget: \$1,350,000**
- **Projected FY26 Deficit: \$2,299,887.37** (subject to final storm activity, pricing, and hauling demand)



Paul St. Cyr  
DPW Commissioner

**YTD Activity & Commitments:**

- **Actuals to Date: \$1,985,631.85; Encumbrances: \$1,605,438.31; Open Requisitions: \$58,817.21**—aligning to the **max exposure** above.

**c. Statutory Note on Deficit Spending for Snow & Ice**

Massachusetts law permits municipalities to **deficit spend for certain emergency measures**, including **snow and ice**, per **M.G.L. c. 44, §31D**. This provision allows essential winter operations to proceed even when appropriations are exceeded, with funding adjustments addressed subsequently (e.g., through supplemental appropriations, free cash, reserves, or next-year tax recaps).

**D. Financial Management Next Steps**

- Continue monitoring **unit costs** (contractor rates; salt/sand; hauling).
- Prepare a **spring deficit-resolution plan** aligned to §31D requirements and best practices.
- Incorporate FY26 experience into **FY27 budget planning**, including contingency levels and fleet/equipment investments that reduce long-term costs.
- Provide Council with an updated **KPI dashboard** and **MUNIS-backed detail** at quarter close.



Shawn Machado  
Assistant City Manager

## MEMORANDUM

**TO:** Thomas A. Golden, Jr., City Manager 

**FROM:** Shawn Machado, Assistant City Manager

**CC:** Doreen Burgess & Conor Baldwin

**DATE:** 2/12/2026

**SUBJECT:** C.Laing 2/10/2026 Request the City Manager working collaboratively with the University of Massachusetts Lowell to explore pedestrian safety improvement crosswalks by installing rectangular rapid flashing beacons (RRFB) at the intersection of Pawtucket-Walker and Pawtucket-Wilder streets by the start of the Summer.

Pedestrian safety is a fundamental priority for the City of Lowell. With thousands of students, residents, and visitors walking through our streets every day, ensuring safe and accessible crossings is critical to preventing accidents and promoting a walkable community. High-traffic intersections near the University of Massachusetts Lowell, such as Pawtucket Street, present unique challenges due to heavy vehicle flow and frequent pedestrian activity. Implementing proven safety measures like Rectangular Rapid Flashing Beacons (RRFBs) can significantly reduce risk and enhance visibility, creating a safer environment for everyone. This initiative reflects our ongoing commitment to improving public safety and fostering strong partnerships with community stakeholders.

**Dear Chancellor Chen,**

I am respectfully reaching out to request a meeting to discuss the extremely important issue of pedestrian safety. Specifically, we would like to explore the installation of **Rectangular Rapid Flashing Beacons (RRFBs)** at the intersections of **Pawtucket & Wilder Streets** and **Pawtucket & Walker Streets**, as well as other locations where needed.

Pedestrian safety is a top priority for the City Council, our residents, and this administration. We believe that working collaboratively with UMass Lowell will help ensure safer crossings for students, faculty, and the community.

We look forward to meeting with you and your team to discuss this initiative and next steps.

Best regards,  
Thomas A. Golden Jr.



Conor Baldwin  
Assistant City Manager/ CFO

Austin Ball  
Deputy CFO

## MEMORANDUM

**TO:** Thomas A. Golden, Jr., City Manager   
**FROM:** Conor Baldwin, Assistant City Manager for Fiscal Affairs   
**DATE:** February 17, 2026

**SUBJECT:** **MOTION RESPONSE – C. JURAN** - Req. City Mgr. provide an update on the FY26 budget and plans for the FY27 budget: schedule, public comment sessions, free cash certification for FY25, ARPA sunset and impact on plans and positions, forecast, and impact of federal and state revenue streams.

### Executive Summary

This report provides an update on the City's FY26 budget status and outlines preliminary plans for the FY27 budget process. Key areas addressed include the budget development schedule, opportunities for public engagement, free cash certification for FY25, the conclusion of ARPA funding and its implications, and a forward-looking financial forecast considering federal and state revenue streams.

- **FY26 Budget Update:** The City remains on track with FY26 implementation, monitoring revenue and expenditure trends closely to ensure alignment with adopted priorities. A copy of the Auditor's FY26 YTD report detail is attached.
- **FY27 Budget Schedule & Public Input:** The FY27 budget has begun with departmental submissions followed by public comment sessions to ensure transparency and community engagement. A detailed timeline is included in the full report.
- **Free Cash Certification (FY26):** FY26 Free Cash has been certified at \$8,949,041 on January 22, 2026, and the recommended allocation is included on this week's agenda.
- **ARPA Sunset & Impact:** With ARPA funding concluding, the City faces a structural adjustment as temporary positions and programs funded through ARPA are evaluated for sustainability within the general fund.
- **Revenue Forecast:** Preliminary projections indicate modest growth in local revenues, while federal and state funding streams remain uncertain. The city will continue to monitor legislative developments and economic indicators to mitigate risk.
- **Strategic Considerations:** The FY27 budget will prioritize fiscal stability, service continuity, and long-term planning considering reduced one-time federal aid and evolving economic conditions. The budget for next year, however, will be extremely challenging to balance without impacting personnel and service levels.



Conor Baldwin  
*Assistant City Manager/ CFO*

Austin Ball  
*Deputy CFO*

## **FY26 Budget Update:**

### **FY26 YTD Overview (through Period 7, to January 31, 2026).**

As of January 31, 2026 (Period 7), the General Fund (no school accounts) shows a revised budget of \$287.43M, YTD expenditures of \$177.53M, encumbrances of \$7.56M, and available balance of \$102.34M, reflecting 64.4% of appropriations used to date. The report was generated on February 4, 2026, and explicitly notes coverage through Period 07. Key timing-heavy categories drive the mid-year utilization: Debt Service is 72.3% expended, Medicare (Payroll taxes) 72.1%, and Retirement is fully paid (100%) at mid-year, some of which front-load annual costs into the first seven periods.

### **Departmental Highlights and Variances.**

Public Safety is broadly on track but with significant overtime pressure in LFD: Police totals are 51.9% expended (\$19.35M of \$38.19M), with overtime at 66.4% of its annual line; Fire is 56.2% expended (\$16.10M of \$28.91M), and overtime at 79.2% (plus Holiday pay at 57.8%), indicating sustained coverage needs. DPW is a notable risk area, because of Snow & Ice, at 72.4% expended, with Snow & Ice Contractors at 275.1%, Gas/Oil/Salt supplies at 179.1%, and Miscellaneous Charges at 713.5%, consistent with the winter season and storm response; Trash Collection also shows significant encumbrances (\$1.16M) that will continue to liquidate as services are delivered.

Additional observations: City Manager department is 53.7% expended overall but the Sick Leave Incentive line is at 109.3%, however, the finance department has prepared a transfer to cover the overage with the buyback using FY26 certified free cash; Planning & Development is 60.6%, Development Services 52.2%, Health Department 53.4%, Library 61.4%, Council on Aging 47.4%, and Parks 56.9%, all generally consistent with seven months of activity.

### **Outlook for the remainder of FY26.**

Given current trends and seasonality, we anticipate continued pressure in DPW winter operations (snow/ice, fuel, materials) through late winter, with potential normalization in spring; existing encumbrances across several functions (e.g., solid waste, equipment/services) will convert to actuals, lifting utilization further even without new spending. Public Safety overtime patterns suggest that Police and Fire will require close monitoring in Q3–Q4 to avoid year-end variances. Intergovernmental obligations (e.g., Charter School assessment at 57.2%, Regional Transit Authority at 58.3%, Greater Lowell Technical at 60.0%) are largely pacing with calendar-based billing cycles; no FY26 operational risk is implied, but they reduce flexibility for discretionary adjustments.



Conor Baldwin  
*Assistant City Manager/ CFO*

## **FY27 Budget Development Schedule and Public Engagement**

Austin Ball  
*Deputy CFO*

The Administration has prepared a draft of the FY27 budget calendar to ensure transparency and robust public input:

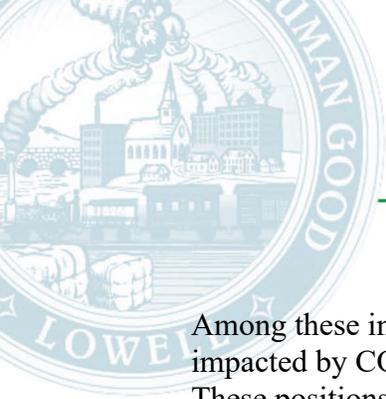
- **Public Listening Sessions**
  1. **2/24/2026 (5:00–6:00 PM)** – General Public
  2. **3/10/2026 (5:00–6:00 PM)** – Debt Discussion
  3. **3/24/2026 (5:00–6:00 PM)** – DPW
  4. **4/7/2026 (5:00–6:00 PM)** – DPD
  5. **4/21/2026 (5:00–6:00 PM)** – Public Safety
- **Department Head Meetings**  
Week of **3/23–3/26/2026** (four two-hour blocks for departmental reviews)
- **Budget Milestones – Legislative/ City Council**
  - **First Public Reading: 5/5/2026** (est.)
  - **Public Hearing: 5/19/2026** (est.)

These sessions will be advertised broadly and supplemented by online comment opportunities to maximize community engagement.

## **Free Cash Certification and ARPA Sunset**

The Department of Revenue certified FY26 Free Cash at \$8,949,041 on January 22, 2026. After applying mandatory reductions—\$2,858,557 for FY26 budget support (repayment to Stabilization), \$2,387,658.69 for the Parking Enterprise subsidy repayment, and \$2,000,000 for the School Department subsidy—the revised available balance is \$1,702,825.31. A more detailed memorandum is included on the agenda, under separate cover, along with a vote to appropriate free cash for various needs.

The ARPA program sunset in 2026 will impact certain grant-funded positions and initiatives; these are being evaluated for absorption into the General Fund or phased out to maintain structural balance. Departments relying on ARPA for personnel or programmatic support have been directed to submit transition plans as part of FY27 budget requests. The City of Lowell received approximately \$76 million in American Rescue Plan Act (ARPA) funds, and from the outset, the administration took great care to ensure these dollars were used for one-time investments rather than ongoing operational costs. This approach safeguarded the City's long-term fiscal stability by avoiding structural reliance on temporary federal funding. Investments were strategically directed toward critical needs such as technology upgrades, infrastructure improvements, and short-term staffing enhancements to address pandemic-related challenges.



Conor Baldwin  
*Assistant City Manager/ CFO*

Austin Ball  
*Deputy CFO*

Among these investments, temporary personnel positions were created to stabilize operations impacted by COVID-19, including roles in finance, elections, public health, and technology. These positions were always intended to be short-term, and staff were informed of their temporary nature upon hiring. As ARPA funding sunsets, these roles will conclude in FY27, resulting in a reduction of positions and corresponding budget adjustments across departments. This planned transition reflects the City's commitment to fiscal responsibility while leveraging federal resources to meet urgent community needs during the pandemic recovery period.

Listed below is a detailed breakdown of ARPA-funded positions and amounts by department, along with totals:

### City of Lowell – FY26 ARPA-Funded Positions

- **Elections & Census**
  - 2 Election Clerks
  - **Total:** \$128,928
- **Planning & Development – Division of Development Services**
  - 2 Code Enforcers
  - **Total:** \$137,485
- **Health & Human Services – Pollard Memorial Library**
  - Librarian – Bookmobile
  - Library Assistant – Bookmobile
  - Library Aide – Bookmobile
  - **Total:** \$135,017
- **Finance**
  - ARPA Admin Assistant
  - ARPA Grant Fiscal Coordinator
  - ARPA Finance Manager
  - **Total:** \$290,311
- **Management Information Systems (MIS)**
  - Multiple roles including Deputy CIO, MIS Directors, System Administrator, Technology Trainer, 311 Specialists, Desktop Support, Jr. Desktop Support, and 311 Greeters
  - **Total:** \$1,044,176

**City of Lowell ARPA Staff Total:** \$1,735,918

### MassHIRE Lowell Career Center – FY26 ARPA-Funded Positions

- Positions include Project Manager, Computer Workshop Instructor, Career Advisors, and OET Participants
- **Total:** \$363,793

### Combined Totals

- **Total ARPA-Funded Positions (City + MassHIRE):** \$2,099,711 across all departments.



Conor Baldwin  
 Assistant City Manager/ CFO

Austin Ball  
 Deputy CFO

## Revenue Forecast and External Funding Considerations

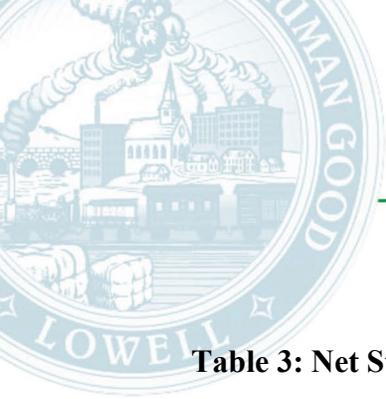
The FY27 forecast assumes modest growth in local receipts and property tax levy within Proposition 2½ limits. The current models are limiting the projected levy increase to 4.6%, plus new growth. State aid and federal revenue streams remain subject to legislative action; preliminary guidance suggests level funding for Chapter 70 and UGGA, with caution around federal reimbursements and grant programs. Debt service, Health insurance, and pension costs continue to exert upward pressure, while intergovernmental assessments (e.g., charter school tuition, regional transit) are trending above inflation. These factors, combined with the expiration of ARPA flexibility, underscore the need for conservative revenue assumptions and targeted expenditure controls in the FY27 plan.

**Table 1: State Aid – Estimated Receipts (Governor’s H2 Proposal)**

Category	FY2026	FY2027 Governor Proposal	Change
<b>Education Receipts</b>			
Chapter 70	\$261,489,114	\$275,966,413	+\$14,477,299
Charter Tuition Reimb.	\$8,335,514	\$8,669,355	+\$333,841
Subtotal – Education	\$269,824,628	\$284,635,768	+\$14,811,140
<b>General Government</b>			
Unrestricted Gen Gov’t Aid	\$31,355,690	\$32,137,740	+\$782,050
Veterans Benefits	\$359,538	\$348,978	–\$10,560
VBS & Elderly Exemptions	\$413,649	\$410,987	–\$2,662
State Owned Land	\$407,830	\$407,830	—
Public Libraries Offset	\$387,166	\$413,543	+\$26,377
Subtotal – General Gov’t	\$32,923,873	\$33,719,078	+\$795,205
<b>TOTAL RECEIPTS</b>	<b>\$302,748,501</b>	<b>\$318,354,846</b>	<b>+\$15,606,345</b>

**Table 2: State Assessments & Charges**

Category	FY2026	FY2027	Change
State Assessments	\$428,452	\$488,107	+\$59,655
Transportation Authorities	\$1,181,574	\$1,211,113	+\$29,539
Annual Charges	\$30,114	\$35,201	+\$5,087
Tuition Assessments	\$51,378,407	\$53,084,215	+\$1,705,808
<b>TOTAL CHARGES</b>	<b>\$53,018,547</b>	<b>\$54,818,636</b>	<b>+\$1,800,089</b>



Conor Baldwin  
Assistant City Manager/ CFO

Austin Ball  
Deputy CFO

Table 3: Net State Aid

Metric	FY2026	FY2027	Change
Total Receipts	\$302,748,501	\$318,354,846	+\$15,606,345
Total Charges	\$53,018,547	\$54,818,636	+\$1,800,089
Net State Aid	\$249,729,954	\$263,536,210	+\$13,806,256

## NET SCHOOL SPENDING

Under Massachusetts Chapter 70, Net School Spending (NSS) is the amount a district spends on K–12 education from local appropriations and state Chapter 70 aid, plus certain municipal in-kind supports, excluding categories like school transportation, school construction/debt service, community services, and adult education. NSS is the compliance metric the state uses to ensure districts meet or exceed the minimum adequacy floor (the foundation budget plus the required local contribution).

### Lowell's Net School Spending History (2004–2026)

1. **Compliance share:** Lowell met/exceeded the NSS requirement in 15 of 23 years (~65.22%).
2. **Trend shift:** 2004–2014 saw repeated below-floor years; since 2015, Lowell has been consistently above the floor, averaging +2.80% over the requirement.
3. **Cumulative position:** 2004–2014: –\$19.83M; 2015–2026: +\$74.81M; Total: +\$54.98M.
4. **Growth:** Actual NSS CAGR 4.39% vs Requirement 4.07% (2004→2026).
5. **Extremes:** Largest shortfall 2013 (–\$9.55M, –5.68%); largest surplus 2016 (+\$9.14M, +5.12%).

### Lowell in the Context of Other Gateway Cities (FY2025)

1. FY25 Required NSS: \$308,040,584
2. FY25 Actual NSS: \$315,976,918.34 (+2.58% over requirement)

In FY2025, Lowell exceeded NSS requirement by \$7.94M, sitting modestly above the adequacy floor for our comparable communities. This figure has been certified and published by DESE on their website.



Conor Baldwin  
Assistant City Manager/ CFO

Austin Ball  
Deputy CFO

Top 10 Comparable Gateway Cities to Lowell (FY2025)  
(Sorted by closeness in FY25 Actual NSS and Foundation Budget to Lowell)

**Top 10 Comparable Gateway Cities to Lowell (FY2025)**

*(Sorted by closeness in FY25 Actual NSS and Foundation Budget to Lowell)*

District	FY25 Actual NSS	FY25 Required NSS	% Over/(Under)	FY25 Foundation Budget
Lawrence	\$302,140,682.30	\$302,529,192.83	-0.13%	\$301,454,148
New Bedford	\$276,096,979.16	\$274,431,862.00	+0.61%	\$274,431,862
Lynn	\$359,570,626.97	\$351,967,449.00	+2.16%	\$351,967,448
Fall River	\$252,317,856.07	\$244,151,983.20	+3.34%	\$243,053,149
Worcester	\$508,042,613.38	\$510,003,263.10	-0.38%	\$505,110,665
Springfield	\$557,821,355.96	\$557,622,643.16	+0.04%	\$557,622,637
Chelsea	\$154,645,233.45	\$146,924,933.00	+5.25%	\$146,924,932
Everett	\$163,179,106.30	\$161,811,105.00	+0.85%	\$161,811,104
Haverhill	\$151,340,631.51	\$140,921,702.00	+7.39%	\$140,921,702
Malden	\$119,881,409.51	\$121,557,819.00	-1.38%	\$121,527,751



Conor Baldwin  
Assistant City Manager/ CFO

Austin Ball  
Deputy CFO

## DOLLAR OVER/ (UNDER) NSS



**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>0010 GENERAL FUND</b>							
<b>111 CITY COUNCIL</b>							
511000 SW SALARIES PERMANENT	280,000.00	-10,000.00	270,000.00	140,269.52	.00	129,730.48	52.0%
531702 ADVERTISING	6,175.00	.00	6,175.00	5,090.62	893.66	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	-10,000.00	276,175.00	145,360.14	893.66	129,921.20	53.0%
<b>121 MAYOR</b>							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	40,427.80	.00	33,607.20	54.6%
512000 SW TEMPORARY	.00	10,000.00	10,000.00	.00	.00	10,000.00	.0%
536700 MAYOR'S PORTRAIT	.00	3,575.00	3,575.00	3,575.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	4,350.00	.00	4,350.00	1,345.41	639.76	2,364.83	45.6%
570702 TRANS REIMBURS.& SEMINARS	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
573404 OFFICE OPERATIONS	7,000.00	.00	7,000.00	2,184.49	4,032.75	782.76	88.8%
TOTAL MAYOR	100,385.00	13,575.00	113,960.00	47,532.70	4,672.51	61,754.79	45.8%
<b>123 CITY MANAGER</b>							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	491,683.84	.00	452,394.16	52.1%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	4,820.00	.00	5,180.00	48.2%
513000 SW OVERTIME	10,000.00	.00	10,000.00	5,207.26	.00	4,792.74	52.1%
514900 SW SICK LEAVE INCENTIVE P	.00	647,539.00	647,539.00	707,915.43	.00	-60,376.43	109.3%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	16,089.75	.00	8,910.25	64.4%
51803 INCENTIVE BB ACTIVE EMPLOY	647,539.00	-647,539.00	.00	.00	.00	.00	.0%
520100 ENERGY-ELECTRICITY	2,670,017.65	.00	2,670,017.65	1,246,736.50	.00	1,423,281.15	46.7%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	353,826.69	2,650.00	1,371,523.31	20.6%
520500 REPAIR & MAINT-EQUIPMENT	125.00	.00	125.00	84.89	.00	40.11	67.9%
520519 PUBLIC ART/MAINTENANCE	20,250.00	563.10	20,813.10	10,400.00	563.10	9,850.00	52.7%
525002 LEGAL & FILING FEES	50,000.00	416.67	50,416.67	13,846.67	.00	36,570.00	27.5%
525004 PROF AUDITORIUM MANAGEMNT	240,000.00	9,590.64	249,590.64	103,585.60	139,617.04	6,388.00	97.4%
525100 LEASED EQUIP & SERVICES	7,000.00	1,270.22	8,270.22	3,848.69	4,421.53	.00	100.0%
525700 MEDICAD REIMB.EXPENSE	61,750.00	15,600.23	77,350.23	.00	77,350.23	.00	100.0%
530000 PROFESSIONAL SERVICES	50,000.00	233,239.00	283,239.00	14,205.18	41,055.00	227,978.82	19.5%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530002 CONTRACTED SERVICES	178,000.00	15,000.00	193,000.00	102,999.98	89,000.02	1,000.00	99.5%
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	519,007.81	110,094.00	118,921.14	84.1%
530210 MERRIMACK REPERTORY THEAT	20,000.00	.00	20,000.00	.00	20,000.00	.00	100.0%
531700 MARKETING	150,000.00	105.00	150,105.00	63,857.00	16,354.73	69,893.27	53.4%
531702 ADVERTISING	1,730.00	.00	1,730.00	.00	.00	1,730.00	.0%
531705 COMMUNICATIONS	10,000.00	960.00	10,960.00	5,598.93	175.25	5,185.82	52.7%
535902 MGRS-CULTURE-MOSAIC LOWEL	25,000.00	.00	25,000.00	.00	25,000.00	.00	100.0%
535903 LOWELL FESTIVAL	100,000.00	.00	100,000.00	73,888.89	.00	26,111.11	73.9%
540900 DATA PROC-EQUIP & SUPPLY	500.00	.00	500.00	.00	.00	500.00	.0%
544400 OFFICE SUPPLIES	4,500.00	991.18	5,491.18	1,786.20	3,093.38	611.60	88.9%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
561700 CONTINGENCY	118,750.00	.00	118,750.00	.00	.00	118,750.00	.0%
564701 HOMELESS ENCAMPMENT EXPEN	.00	93,535.00	93,535.00	9,081.00	84,454.00	.00	100.0%
570400 MASS MUNICIPAL ASSOC DUES	18,000.00	644.00	18,644.00	17,530.00	1,114.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	2,100.00	840.00	2,940.00	1,821.33	840.00	278.67	90.5%
570701 IN-STA TRAVEL REIMB & SEM	850.00	.00	850.00	.00	.00	850.00	.0%
570702 TRANS REIMBURS.& SEMINARS	10,000.00	-680.00	9,320.00	5,101.17	.00	4,218.83	54.7%
570703 CONFERENCES/SEMINARS/EDUC	25,000.00	-1,000.00	24,000.00	187.02	.00	23,812.98	.8%
571903 INSURANCE - OTHER	13,750.00	.00	13,750.00	802.00	.00	12,948.00	5.8%
572300 OUT OF STATE TRAVEL	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
588200 EQUIPMENT	36,570.00	.00	36,570.00	36,570.00	.00	.00	100.0%
589166 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
598200 TRANSFER TO SCHOOL DEPT	75,000.00	.00	75,000.00	49,714.00	19,844.71	5,441.29	92.7%
TOTAL CITY MANAGER	7,260,009.65	1,119,097.99	8,379,107.64	3,860,195.83	635,626.99	3,883,284.82	53.7%
<b>124 CULTURAL AFFAIRS/SPEC EVENTS</b>							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	247,268.82	.00	203,587.08	54.8%
TOTAL CULTURAL AFFAIRS/SPEC EV	450,855.90	.00	450,855.90	247,268.82	.00	203,587.08	54.8%
<b>133 FINANCE DEPT</b>							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	209,344.64	.00	173,180.36	54.7%
512000 SW TEMPORARY	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
544400 OFFICE SUPPLIES	500.00	.00	500.00	.00	.00	500.00	.0%
TOTAL FINANCE DEPT	398,025.00	.00	398,025.00	209,344.64	.00	188,680.36	52.6%
<b>135 CITY AUDITOR</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	419,780.10	.00	357,700.90	54.0%
525005 INDEPENDENT AUDIT	55,570.00	8,442.54	64,012.54	53,902.47	5,536.56	4,573.51	92.9%
525100 LEASED EQUIP & SERVICES	2,300.00	.00	2,300.00	1,022.00	730.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	2,768.03	168.44	2,063.53	58.7%
570500 LICENSES & FEES	200.00	.00	200.00	.00	.00	200.00	.0%
570701 IN-STA TRAVEL REIMB & SEM	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
571904 INS PREMIUMS - BONDS	100.00	.00	100.00	100.00	.00	.00	100.0%
<b>TOTAL CITY AUDITOR</b>	<b>841,651.00</b>	<b>8,442.54</b>	<b>850,093.54</b>	<b>477,572.60</b>	<b>6,435.00</b>	<b>366,085.94</b>	<b>56.9%</b>

**138 PURCHASING**

511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	198,998.48	.00	165,918.52	54.5%
514800 SW LONGEVITY	306.00	.00	306.00	305.20	.00	.80	99.7%
520500 REPAIR & MAINT-EQUIPMENT	500.00	.00	500.00	128.93	.00	371.07	25.8%
531702 ADVERTISING	14,875.00	.00	14,875.00	8,264.35	6,610.65	.00	100.0%
531800 PRINTING & BINDING	150.00	.00	150.00	150.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	488.60	322.46	688.94	54.1%
570401 DUES & SUBSCRIPTIONS	317.00	.00	317.00	316.99	.00	.01	100.0%
570702 TRANS REIMBURS.& SEMINARS	778.00	.00	778.00	395.01	.00	382.99	50.8%
<b>TOTAL PURCHASING</b>	<b>383,343.00</b>	<b>.00</b>	<b>383,343.00</b>	<b>209,047.56</b>	<b>6,933.11</b>	<b>167,362.33</b>	<b>56.3%</b>

**141 ASSESSORS**

511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	405,762.69	.00	375,339.31	51.9%
520500 REPAIR & MAINT-EQUIPMENT	.00	2,000.00	2,000.00	560.17	.00	1,439.83	28.0%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	3,750.00	610.97	2,478.03	63.8%
525000 REGISTRY OF DEEDS	2,000.00	-2,000.00	.00	.00	.00	.00	.0%
525100 LEASED EQUIP & SERVICES	1,704.00	.00	1,704.00	623.00	445.00	636.00	62.7%
530010 APPRAISALS	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
530022 PROF SERVICE-REVALUATION	49,000.00	421,900.00	470,900.00	26,151.10	192,451.10	252,297.80	46.4%
531702 ADVERTISING	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
531904 TUITION REIMBURSEMENT	5,000.00	.00	5,000.00	4,860.00	.00	140.00	97.2%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	.00	18,500.00	947.38	742.10	16,810.52	9.1%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	642.55	349.51	507.94	66.1%
570401 DUES & SUBSCRIPTIONS	2,000.00	.00	2,000.00	1,022.00	.00	978.00	51.1%
570702 TRANS REIMBURS.& SEMINARS	20,000.00	.00	20,000.00	1,099.00	.00	18,901.00	5.5%
589166 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	622.86	27.98	349.16	65.1%
<b>TOTAL ASSESSORS</b>	<b>899,145.00</b>	<b>421,900.00</b>	<b>1,321,045.00</b>	<b>446,040.75</b>	<b>194,626.66</b>	<b>680,377.59</b>	<b>48.5%</b>

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>145 TREASURER</b>							
511000 SW SALARIES PERMANENT	790,349.85	.00	790,349.85	425,700.93	.00	364,648.92	53.9%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	-530.00	1,470.00	1,470.00	.00	.00	100.0%
525100 LEASED EQUIP & SERVICES	6,500.00	-946.76	5,553.24	2,776.62	2,776.62	.00	100.0%
530000 PROFESSIONAL SERVICES	35,000.00	.00	35,000.00	9,858.20	14,141.80	11,000.00	68.6%
530028 BOND COUNSEL/BANKING SERV	22,100.00	-170.00	21,930.00	7,461.20	5,538.80	8,930.00	59.3%
536900 POSTAGE	167,563.00	-500.00	167,063.00	95,781.71	23.99	71,257.30	57.3%
544400 OFFICE SUPPLIES	5,000.00	3,320.00	8,320.00	2,054.09	157.20	6,108.71	26.6%
570401 DUES & SUBSCRIPTIONS	150.00	170.00	320.00	320.00	.00	.00	100.0%
570704 TRANSPORATION REIMBURSEME	2,500.00	1,976.76	4,476.76	4,146.79	.00	329.97	92.6%
571904 INS PREMIUMS - BONDS	5,000.00	1,300.00	6,300.00	5,578.00	706.25	15.75	99.8%
573400 MISCELLANEOUS CHARGES	150,490.00	-4,620.00	145,870.00	4,445.00	6,745.00	134,680.00	7.7%
598010 ALLOW FOR ABATEMENTS (OVEM	700,000.00	.00	700,000.00	.00	.00	700,000.00	.0%
TOTAL TREASURER	1,886,652.85	.00	1,886,652.85	559,592.54	30,089.66	1,296,970.65	31.3%
<b>151 LAW DEPARTMENT</b>							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	940,429.46	.00	798,754.54	54.1%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	21,307.96	.00	21,692.04	49.6%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	3,049.80	2,106.20	344.00	93.7%
525002 LEGAL & FILING FEES	5,500.00	.00	5,500.00	2,102.50	30.00	3,367.50	38.8%
525003 LEGAL RESEARCH	1,500.00	.00	1,500.00	136.10	203.90	1,160.00	22.7%
530000 PROFESSIONAL SERVICES	256,151.00	.00	256,151.00	77,311.01	73,501.45	105,338.54	58.9%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	172.95	.00	827.05	17.3%
541602 RESEARCH MHS	40,500.00	.00	40,500.00	17,277.01	23,181.50	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	873.51	522.17	2,604.32	34.9%
570401 DUES & SUBSCRIPTIONS	3,500.00	.00	3,500.00	1,649.00	.00	1,851.00	47.1%
570702 TRANS REIMBURS.& SEMINARS	6,500.00	.00	6,500.00	4,886.63	.00	1,613.37	75.2%
571903 INSURANCE - OTHER	100.00	.00	100.00	.00	.00	100.00	.0%
573000 CLAIMS (LAW) GENERAL	200,000.00	.00	200,000.00	114,669.41	.00	85,330.59	57.3%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	290,152.92	.00	9,847.08	96.7%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	57,118.96	.00	92,881.04	38.1%
576001 COURT JUDGMENTS	250,000.00	.00	250,000.00	4,300.00	.00	245,700.00	1.7%
589166 OFFICE FURNITURE & EQUIPM	500.00	.00	500.00	451.60	48.40	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	1,535,888.82	99,593.62	1,371,452.56	54.4%
<b>152 HUMAN RELATIONS (HRMS)</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	559,974.00	.00	559,974.00	308,414.45	.00	251,559.55	55.1%
520607 DRUG PROGRAM	7,025.00	.00	7,025.00	.00	.00	7,025.00	.0%
525200 ECONOMIC/PROF DEVELOPMENT	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
530000 PROFESSIONAL SERVICES	2,500.00	.00	2,500.00	999.98	.00	1,500.02	40.0%
530049 DEI INITIATIVES	30,000.00	3,803.60	33,803.60	3,864.50	3,803.60	26,135.50	22.7%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	8,490.00	2,510.00	.00	100.0%
531702 ADVERTISING	2,500.00	.00	2,500.00	250.00	.00	2,250.00	10.0%
531800 PRINTING & BINDING	500.00	.00	500.00	90.00	.00	410.00	18.0%
544400 OFFICE SUPPLIES	650.00	.00	650.00	10.48	62.88	576.64	11.3%
570401 DUES & SUBSCRIPTIONS	550.00	.00	550.00	325.00	.00	225.00	59.1%
570702 TRANS REIMBURS.& SEMINARS	150.00	.00	150.00	.00	.00	150.00	.0%
573400 MISCELLANEOUS CHARGES	150.00	.00	150.00	.00	.00	150.00	.0%
<b>TOTAL HUMAN RELATIONS (HRMS)</b>	<b>615,999.00</b>	<b>3,803.60</b>	<b>619,802.60</b>	<b>322,444.41</b>	<b>6,376.48</b>	<b>290,981.71</b>	<b>53.1%</b>

**155 MIS DEPARTMENT**

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	737,022.66	.00	676,588.68	52.1%
513000 SW OVERTIME	10,000.00	.00	10,000.00	7,593.17	.00	2,406.83	75.9%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	5,866.76	77,866.76	54,749.03	21,541.50	1,576.23	98.0%
520704 DATA PROCESSING-SPEC PROJ	15,000.00	187,602.99	202,602.99	195,598.99	.00	7,004.00	96.5%
525100 LEASED EQUIP & SERVICES	172,000.00	10,160.71	182,160.71	87,971.38	73,022.88	21,166.45	88.4%
530000 PROFESSIONAL SERVICES	12,500.00	10,200.00	22,700.00	10,200.00	.00	12,500.00	44.9%
530108 EMPLOYEE TRAINING	28,500.00	.00	28,500.00	.00	.00	28,500.00	.0%
540900 DATA PROC-EQUIP & SUPPLY	19,500.00	108.89	19,608.89	8,720.24	6,746.14	4,142.51	78.9%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	5,786.90	38,786.90	10,282.96	10,769.32	17,734.62	54.3%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	865.92	.00	3,274.08	20.9%
570100 SOFTWARE LIC. & SUPPORT	1,538,511.00	205,432.64	1,743,943.64	787,763.79	653,614.24	302,565.61	82.7%
<b>TOTAL MIS DEPARTMENT</b>	<b>3,318,762.34</b>	<b>425,158.89</b>	<b>3,743,921.23</b>	<b>1,900,768.14</b>	<b>765,694.08</b>	<b>1,077,459.01</b>	<b>71.2%</b>

**157 MESSENGER**

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	219,472.62	.00	200,527.38	52.3%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	32,855.09	.00	141,144.91	18.9%
<b>TOTAL MESSENGER</b>	<b>594,000.00</b>	<b>.00</b>	<b>594,000.00</b>	<b>252,327.71</b>	<b>.00</b>	<b>341,672.29</b>	<b>42.5%</b>

**158 TELEPHONE EXCHANGE**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	30,255.91	46,344.09	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	30,255.91	46,344.09	31,244.00	71.0%
<b>161 CITY CLERK</b>							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	337,436.97	.00	277,826.03	54.8%
530000 PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	2,524.00	2,476.00	.00	100.0%
541000 COMPUTER EQUIPMT/SOFTWARE	3,237.00	-849.00	2,388.00	1,393.00	995.00	.00	100.0%
544400 OFFICE SUPPLIES	3,000.00	2,549.00	5,549.00	3,644.92	24.00	1,880.08	66.1%
570401 DUES & SUBSCRIPTIONS	2,000.00	-1,700.00	300.00	100.00	.00	200.00	33.3%
TOTAL CITY CLERK	628,500.00	.00	628,500.00	345,098.89	3,495.00	279,906.11	55.5%
<b>162 ELECTIONS</b>							
511000 SW SALARIES PERMANENT	271,187.00	-35,000.00	236,187.00	104,574.57	.00	131,612.43	44.3%
512000 SW TEMPORARY	165,000.00	.00	165,000.00	104,250.00	.00	60,750.00	63.2%
513000 SW OVERTIME	20,000.00	.00	20,000.00	18,238.59	.00	1,761.41	91.2%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	10,938.00	589.00	2,823.00	80.3%
531800 PRINTING & BINDING	14,350.00	8,075.00	22,425.00	21,425.00	.00	1,000.00	95.5%
531802 CENSUS FORMS PRINTING	16,850.00	28,029.00	44,879.00	.00	9,879.00	35,000.00	22.0%
536900 POSTAGE	9,760.00	-7,075.00	2,685.00	.00	.00	2,685.00	.0%
540500 VOTING MACHINE SUPPLIES	14,350.00	15,944.00	30,294.00	20,915.01	416.91	8,962.08	70.4%
544400 OFFICE SUPPLIES	4,354.00	1,350.00	5,704.00	2,558.98	2,648.94	496.08	91.3%
573400 MISCELLANEOUS CHARGES	.00	550.00	550.00	510.78	.00	39.22	92.9%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	283,410.93	13,533.85	245,129.22	54.8%
<b>182 PLANNING &amp; DEVELOPMENT</b>							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,081,233.00	2,156,108.62	1,084,819.31	.00	1,071,289.31	50.3%
512000 SW TEMPORARY	30,000.00	.00	30,000.00	1,464.00	.00	28,536.00	4.9%
513000 SW OVERTIME	17,500.00	15,000.00	32,500.00	17,684.00	.00	14,816.00	54.4%
520200 TELEPHONE	22,600.00	.00	22,600.00	11,282.91	11,317.09	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	5,801.00	.00	5,801.00	190.00	.00	5,611.00	3.3%
520504 REPAIR & MAINT OF VEHICLE	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
523501 TRAFFIC CALMING/OTHER	.00	383,052.50	383,052.50	281,168.50	27,975.00	73,909.00	80.7%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	3,379.00	2,825.00	482.00	92.8%
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	96,336.49	17,960.62	26,109.78	81.4%
530010 APPRAISALS	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
531702 ADVERTISING	7,000.00	.00	7,000.00	3,376.89	968.11	2,655.00	62.1%
531800 PRINTING & BINDING	2,500.00	.00	2,500.00	534.00	.00	1,966.00	21.4%
542300 GAS/OIL/SALT SUPPLIES	3,600.00	.00	3,600.00	497.00	.00	3,103.00	13.8%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	6,002.14	1,268.93	2,728.93	72.7%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	4,899.44	.00	100.56	98.0%
570401 DUES & SUBSCRIPTIONS	2,500.00	.00	2,500.00	399.00	.00	2,101.00	16.0%
570700 TRANS - MONTHLY ALLOWANCE	125,400.00	.00	125,400.00	70,950.00	.00	54,450.00	56.6%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	.00	14,000.00	3,753.31	.00	10,246.69	26.8%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	4,225.48	.00	774.52	84.5%
571800 EDUCATION REIMBURSEMNTS	2,000.00	500.00	2,500.00	2,250.00	.00	250.00	90.0%
571903 INSURANCE - OTHER	23,700.00	.00	23,700.00	18,601.12	.00	5,098.88	78.5%
573400 MISCELLANEOUS CHARGES	4,000.00	1,500.00	5,500.00	2,778.00	500.00	2,222.00	59.6%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	163,060.56	35,340.44	1,599.00	99.2%
588401 IMPROV-SIGNALIZATION	.00	148,117.00	148,117.00	126,953.74	21,163.26	.00	100.0%
589166 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	147.50	.00	852.50	14.8%
TOTAL PLANNING & DEVELOPMENT	4,559,128.62	-1,217,656.61	3,341,472.01	1,904,752.39	119,318.45	1,317,401.17	60.6%
<b>210 POLICE</b>							
511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	16,390,120.65	.00	16,306,638.35	50.1%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	4,963.48	.00	33,352.52	13.0%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	680,353.10	.00	344,646.90	66.4%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	212,047.81	.00	221,711.19	48.9%
514100 SPECIAL EVENTS	59,542.00	.00	59,542.00	16,010.74	.00	43,531.26	26.9%
514300 SW SHIFT DIFFERENTIAL	669,500.00	.00	669,500.00	394,149.95	.00	275,350.05	58.9%
514800 SW LONGEVITY	100.00	.00	100.00	97.34	.00	2.66	97.3%
515000 SW COURT TIME	290,206.00	.00	290,206.00	138,788.54	.00	151,417.46	47.8%
515001 SW POLICE ALLOWANCE	34,500.00	34,350.00	68,850.00	27,480.00	6,870.00	34,500.00	49.9%
515003 COMP TIME	185,000.00	.00	185,000.00	142,679.24	.00	42,320.76	77.1%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	26,293.64	.00	33,558.36	43.9%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	17,500.00	.00	12,500.00	58.3%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	15,278.21	.00	20,721.79	42.4%
515800 Physical Fitness Incentiv	200,000.00	.00	200,000.00	.00	.00	200,000.00	.0%
519300 UNIFORM ALLOWENCE	80,000.00	.00	80,000.00	55,689.02	49.90	24,261.08	69.7%
519800 UNIFORMS-TRAFFICE SUPERVS	6,000.00	.00	6,000.00	1,682.59	.00	4,317.41	28.0%
520500 REPAIR & MAINT-EQUIPMENT	186,232.00	.00	186,232.00	66,741.54	6,021.88	113,468.58	39.1%
520504 REPAIR & MAINT OF VEHICLE	105,000.00	.00	105,000.00	48,794.39	56,205.61	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	369,485.00	55,760.32	425,245.32	247,020.32	103,180.33	75,044.67	82.4%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520515 REPAIR & MAINT-POLICE JAI	16,580.00	.00	16,580.00	13,115.71	.00	3,464.29	79.1%
521900 HEPATITIS SHOTS	600.00	.00	600.00	.00	.00	600.00	.0%
522300 ANIMAL CONTROL-CHG/EXPENS	32,460.00	.00	32,460.00	5,709.05	4,773.00	21,977.95	32.3%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	3,745.17	1,554.83	4,550.00	53.8%
522600 POLICE-RENTAL-SUB STATION	43,800.00	.00	43,800.00	25,550.00	18,250.00	.00	100.0%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	13,971.59	5,628.41	10,400.00	65.3%
530000 PROFESSIONAL SERVICES	.00	20,260.00	20,260.00	20,198.00	.00	62.00	99.7%
530020 KENNEL SERVICES	35,000.00	.00	35,000.00	6,335.00	28,365.00	300.00	99.1%
530039 POLICE-LEGAL DEFENSE FUND	64,350.00	.00	64,350.00	41,375.00	.00	22,975.00	64.3%
530100 PSYCHOLOGICAL EXAMS	9,588.00	.00	9,588.00	1,875.00	.00	7,713.00	19.6%
530105 TRAINING/EVALUATION PRG.	80,000.00	.00	80,000.00	37,642.60	1,968.82	40,388.58	49.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	57,937.31	45,596.45	22,340.24	82.3%
541801 OPIOID REDUCTION PROGRAM	.00	20,455.00	20,455.00	455.00	.00	20,000.00	2.2%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	7,520.00	.00	5,680.00	57.0%
542300 GAS/OIL/SALT SUPPLIES	332,551.00	-18,500.00	314,051.00	135,316.86	80,969.86	97,764.28	68.9%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	47,027.12	26,347.11	6,625.77	91.7%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,621.64	556.65	3,321.71	55.7%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	12,758.02	764.72	2,577.26	84.0%
570102 COMPUT.HARDW/SOFTWARE UND	82,762.00	.00	82,762.00	82,762.00	.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	9,600.00	5,200.00	14,800.00	6,530.77	6,316.49	1,952.74	86.8%
570701 IN-STA TRAVEL REIMB & SEM	1,850.00	.00	1,850.00	450.00	.00	1,400.00	24.3%
571400 NO. MIDD LAW ENFORCE CNTY	5,500.00	.00	5,500.00	5,500.00	.00	.00	100.0%
571903 INSURANCE - OTHER	53,020.00	.00	53,020.00	319.95	14,680.05	38,020.00	28.3%
573400 MISCELLANEOUS CHARGES	17,160.00	1,493.84	18,653.84	5,550.59	11,046.63	2,056.62	89.0%
589108 POLICE-DIVE TEAM EQUIPMNT	6,700.00	.00	6,700.00	3,867.59	.00	2,832.41	57.7%
589116 POLICE CARS	120,000.00	3,346.84	123,346.84	14,861.58	.00	108,485.26	12.0%
589118 POLICE EQUIPMENT OTHER	35,000.00	310,957.28	345,957.28	297,504.81	47,983.00	469.47	99.9%
589140 PORTABLE RADIOS & OTHER	13,500.00	628.39	14,128.39	12,252.64	765.00	1,110.75	92.1%
589166 OFFICE FURNITURE & EQUIPM	15,000.00	-5,200.00	9,800.00	418.86	.00	9,381.14	4.3%
<b>TOTAL POLICE</b>	<b>37,754,196.00</b>	<b>437,351.67</b>	<b>38,191,547.67</b>	<b>19,349,862.42</b>	<b>467,893.74</b>	<b>18,373,791.51</b>	<b>51.9%</b>
<b>220 FIRE</b>							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	12,410,826.19	.00	10,607,708.81	53.9%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	10,172.80	.00	31,927.20	24.2%
513000 SW OVERTIME	2,000,000.00	750,000.00	2,750,000.00	2,179,230.96	.00	570,769.04	79.2%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	4,768.03	.00	12,231.97	28.0%
513200 SW OVERTIME HOLIDAY	279,274.00	.00	279,274.00	149,173.84	.00	130,100.16	53.4%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	753,377.93	.00	550,924.07	57.8%
514800 SW LONGEVITY	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
515000 SW COURT TIME	2,200.00	.00	2,200.00	.00	.00	2,200.00	.0%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
515600 SW OUT OF GRADE COMPENSAT	268,392.00	.00	268,392.00	122,325.83	.00	146,066.17	45.6%
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	-27,802.32	.00	62,802.32	-79.4%
518500 BUY BACK VACATION(IOD)	77,000.00	.00	77,000.00	56,984.69	.00	20,015.31	74.0%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	33,840.37	.00	27,159.63	55.5%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	27,300.58	.00	71,699.42	27.6%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	3,764.52	3,337.74	2,147.74	76.8%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	-12,800.00	187,200.00	36,842.97	53,657.03	96,700.00	48.3%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	137.00	9,387.00	9,162.84	224.16	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	54,178.50	705.00	112,116.50	32.9%
521400 HAZARDOUS WASTE COLLECT.	6,013.00	.00	6,013.00	3,736.65	561.10	1,715.25	71.5%
523700 LADDER TESTING	6,200.00	-3,800.00	2,400.00	.00	.00	2,400.00	.0%
525006 HEALTH & SAFETY/CONTRACT	35,000.00	.00	35,000.00	26,104.09	508.03	8,387.88	76.0%
530000 PROFESSIONAL SERVICES	1,388.00	-1,000.00	388.00	.00	.00	388.00	.0%
530014 PROF.SVC-EMT/AMBULANCE	8,400.00	.00	8,400.00	1,200.00	.00	7,200.00	14.3%
530059 PUBLIC NOTIFICATION/CODE	10,000.00	.00	10,000.00	9,613.27	1.73	385.00	96.2%
530060 CELLULAR SERV/EMER MGMT	10,000.00	.00	10,000.00	2,342.45	5,257.55	2,400.00	76.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	49,532.00	21,228.00	14,240.00	83.2%
530101 PRE-RETIRE PHYSICALS	9,250.00	.00	9,250.00	.00	7,000.00	2,250.00	75.7%
530105 TRAINING/EVALUATION PRG.	9,250.00	.00	9,250.00	5,611.48	595.00	3,043.52	67.1%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	101.90	824.50	1,201.60	43.5%
540800 FIREFIGHTER-SUPPLIES	23,125.00	-1,370.00	21,755.00	4,509.16	1,994.48	15,251.36	29.9%
540801 LEPC-SUPPLIES/TRAVEL/MISC	12,000.00	.00	12,000.00	.00	100.00	11,900.00	.8%
541000 COMPUTER EQUIPMT/SOFTWARE	35,000.00	.00	35,000.00	18,922.44	4,990.00	11,087.56	68.3%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	.00	25,900.00	14,873.09	1,006.80	10,020.11	61.3%
542300 GAS/OIL/SALT SUPPLIES	140,000.00	.00	140,000.00	64,326.46	5,652.28	70,021.26	50.0%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	6,949.12	1,550.88	10,000.00	45.9%
543100 CUSTODIAL-SUPPLIES	13,000.00	.00	13,000.00	8,382.65	117.35	4,500.00	65.4%
543600 HARDWARE-SUPPLIES	1,500.00	.00	1,500.00	.00	100.00	1,400.00	6.7%
544400 OFFICE SUPPLIES	1,850.00	.00	1,850.00	728.22	.00	1,121.78	39.4%
570401 DUES & SUBSCRIPTIONS	5,500.00	.00	5,500.00	3,579.33	1,704.17	216.50	96.1%
570701 IN-STA TRAVEL REIMB & SEM	925.00	.00	925.00	1.20	98.80	825.00	10.8%
571800 EDUCATION REIMBURSEMENTS	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
571801 EDUCATION INCENTIVE	5,500.00	.00	5,500.00	3,770.00	.00	1,730.00	68.5%
571903 INSURANCE - OTHER	13,000.00	-137.00	12,863.00	4,289.67	7,417.33	1,156.00	91.0%
582500 BUILDING REHAB/RENOVATION	7,400.00	.00	7,400.00	.00	2,100.00	5,300.00	28.4%
589107 UPGRADE RADIO SYSTEM	18,600.00	13,800.00	32,400.00	15,172.57	16,023.37	1,204.06	96.3%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	995.55	500.00	5,504.45	21.4%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	15,584.91	1,365.62	2,789.47	85.9%
589127 4" HOSE & HARDWARE	13,875.00	5,170.00	19,045.00	.00	1,000.00	18,045.00	5.3%
589166 OFFICE FURNITURE & EQUIPM	2,775.00	.00	2,775.00	.00	.00	2,775.00	.0%
589179 REPLACE-REPAIR APPAREL	20,000.00	.00	20,000.00	15,672.43	2,973.57	1,354.00	93.2%
<b>TOTAL FIRE</b>	<b>28,163,122.00</b>	<b>750,000.00</b>	<b>28,913,122.00</b>	<b>16,100,146.37</b>	<b>142,594.49</b>	<b>12,670,381.14</b>	<b>56.2%</b>

**240 DEVELOPMENT SERVICES**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	.00	2,066,233.00	2,066,233.00	1,078,968.53	.00	987,264.47	52.2%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	1,078,968.53	.00	987,264.47	52.2%
<b>400 DPW</b>							
511000 SW SALARIES PERMANENT	6,046,751.06	861,268.51	6,908,019.57	3,294,710.57	.00	3,613,309.00	47.7%
512000 SW TEMPORARY	736,872.51	-685,368.51	51,504.00	16,922.00	.00	34,582.00	32.9%
513000 SW OVERTIME	480,450.00	174,100.00	654,550.00	478,382.13	.00	176,167.87	73.1%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	107,192.70	.00	53,093.30	66.9%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	13,067.25	.00	32,725.75	28.5%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	156,212.36	34,398.02	27,335.82	87.5%
520200 TELEPHONE	7,000.00	300.00	7,300.00	4,400.46	2,599.54	300.00	95.9%
520500 REPAIR & MAINT-EQUIPMENT	370,066.50	-22,983.46	347,083.04	120,779.88	73,054.42	153,248.74	55.8%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	3,004.32	14,062.74	17,932.94	48.8%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	4,860.50	254,860.50	139,576.87	99,648.90	15,634.73	93.9%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	3,000.00	23,750.00	10,955.00	9,775.00	3,020.00	87.3%
521400 HAZARDOUS WASTE COLLECT.	.00	30,000.00	30,000.00	14,138.81	2,611.19	13,250.00	55.8%
521504 TRASH COLLECTION	7,980,941.19	-7,788.76	7,973,152.43	3,659,175.06	1,156,185.28	3,157,792.09	60.4%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	5,631.35	8,368.65	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	25,004.00	2,680.00	1,468.00	95.0%
529600 SNOW & ICE CONTRACTORS	775,000.00	.00	775,000.00	530,915.00	1,601,440.00	-1,357,355.00	275.1%
530000 PROFESSIONAL SERVICES	100,000.00	2,748.22	102,748.22	24,603.21	21,247.00	56,898.01	44.6%
530002 CONTRACTED SERVICES	355,000.00	1,645.00	356,645.00	41,580.14	74,594.86	240,470.00	32.6%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	5,370.00	7,630.00	1,000.00	92.9%
530062 TREE REMOVAL SERVICE	55,000.00	42,870.43	97,870.43	61,250.43	21,444.00	15,176.00	84.5%
530105 TRAINING/EVALUATION PRG.	18,000.00	41.07	18,041.07	2,090.61	3,150.00	12,800.46	29.0%
531702 ADVERTISING	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
542300 GAS/OIL/SALT SUPPLIES	325,000.00	.00	325,000.00	367,009.33	215,135.95	-257,145.28	179.1%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	.00	73,429.00	18,860.08	4,198.51	50,370.41	31.4%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	4,387.30	41,149.73	74,462.97	37.9%
543100 CUSTODIAL-SUPPLIES	15,450.00	7,500.00	22,950.00	15,666.48	6,249.45	1,034.07	95.5%
543400 GRAFFITI SUPPLIES	10,000.00	.00	10,000.00	58.97	4,941.03	5,000.00	50.0%
543700 PUBLIC WORKS-SUPPLIES	10,000.00	5,000.00	15,000.00	3,358.74	11,185.66	455.60	97.0%
543800 BUILDING-SUPPLIES	90,000.00	-7,500.00	82,500.00	23,982.03	19,168.55	39,349.42	52.3%
544000 ELECTRICAL SUPPLIES	60,000.00	.00	60,000.00	16,324.90	15,238.80	28,436.30	52.6%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	5,173.51	1,540.82	2,259.88	74.8%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	35,046.33	5,393.17	9,560.50	80.9%
570704 TRANSPORATION REIMBURSEME	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
571300 DPW-VARIOUS SCHL PROJECTS	45,000.00	1,009,162.26	1,054,162.26	480,711.50	470,942.29	102,508.47	90.3%
571903 INSURANCE - OTHER	800,000.00	.00	800,000.00	800,000.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	71,000.00	.00	71,000.00	215,189.33	291,428.27	-435,617.60	713.5%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
582500 BUILDING REHAB/RENOVATION	50,000.00	-2,550.00	47,450.00	1,275.00	.00	46,175.00	2.7%
588503 IMPROV-HIGHWAY-SIDEWALKS	46,350.00	30,000.00	76,350.00	33,205.11	13,238.89	29,906.00	60.8%
588513 DESIGN/ENG/ARCH/FEAS	50,000.00	18,984.92	68,984.92	13,720.45	7,500.00	47,764.47	30.8%
589110 OVERFLOW BAGS	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
589111 PLOWS & FRAMES	15,000.00	6,000.00	21,000.00	.00	.00	21,000.00	.0%
589122 REPLACE ALARM SYSTEM	35,000.00	-185.07	34,814.93	13,684.22	11,081.17	10,049.54	71.1%
589137 NEW VEHICLES	.00	995,791.40	995,791.40	613,737.40	382,054.00	.00	100.0%
589165 IRRIGATION EQUIPMENT	5,150.00	.00	5,150.00	.00	5,000.00	150.00	97.1%
<b>TOTAL DPW</b>	<b>19,599,189.26</b>	<b>2,507,568.92</b>	<b>22,106,758.18</b>	<b>11,376,352.83</b>	<b>4,638,335.89</b>	<b>6,092,069.46</b>	<b>72.4%</b>

**491 CEMETERY**

511000 SW SALARIES PERMANENT	236,808.60	-10,000.00	226,808.60	132,022.57	.00	94,786.03	58.2%
512000 SW TEMPORARY	10,000.00	10,000.00	20,000.00	10,137.60	.00	9,862.40	50.7%
513000 SW OVERTIME	20,000.00	.00	20,000.00	10,790.81	.00	9,209.19	54.0%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	2,257.94	.00	3,742.06	37.6%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	2,408.14	.00	8,591.86	21.9%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	155,629.82	93,795.74	160,069.44	60.9%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	1,691.62	482.79	1,325.59	62.1%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	453.76	.00	1,046.24	30.3%
545100 CEMETERY-FLOWERS	5,000.00	.00	5,000.00	1,336.00	.00	3,664.00	26.7%
571903 INSURANCE - OTHER	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
573400 MISCELLANEOUS CHARGES	800.00	.00	800.00	524.02	252.50	23.48	97.1%
580300 CEM. IMPROVEMT	3,500.00	.00	3,500.00	.00	.00	3,500.00	.0%
580301 PARKS GEN.IMPROVEMENT	8,800.00	.00	8,800.00	602.76	4,389.71	3,807.53	56.7%
589188 FENCES	9,000.00	.00	9,000.00	700.00	.00	8,300.00	7.8%
<b>TOTAL CEMETERY</b>	<b>478,403.60</b>	<b>250,000.00</b>	<b>728,403.60</b>	<b>318,555.04</b>	<b>98,920.74</b>	<b>310,927.82</b>	<b>57.3%</b>

**510 HEALTH DEPARTMENT**

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	2,244,510.05	.00	2,186,947.95	50.6%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	55,869.91	.00	49,598.09	53.0%
512963 STIPENDS- OTHER	38,297.00	.00	38,297.00	25,200.00	.00	13,097.00	65.8%
513000 SW OVERTIME	5,000.00	.00	5,000.00	2,852.74	.00	2,147.26	57.1%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	14,135.96	.00	12,864.04	52.4%
520200 TELEPHONE	8,220.00	.00	8,220.00	2,592.91	3,907.09	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	3,142.00	1,850.00	1,508.00	76.8%
520504 REPAIR & MAINT OF VEHICLE	2,500.00	.00	2,500.00	.00	1,140.00	1,360.00	45.6%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
524005 PREMISES RENTAL/LEASE	237,676.00	.00	237,676.00	141,120.16	96,555.84	.00	100.0%
530000 PROFESSIONAL SERVICES	15,000.00	.00	15,000.00	4,597.98	8,972.02	1,430.00	90.5%
531702 ADVERTISING	500.00	.00	500.00	.00	500.00	.00	100.0%
531800 PRINTING & BINDING	925.00	.00	925.00	238.50	229.00	457.50	50.5%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	1,043.00	745.00	6,212.00	22.4%
542300 GAS/OIL/SALT SUPPLIES	1,000.00	.00	1,000.00	484.23	.00	515.77	48.4%
543100 CUSTODIAL-SUPPLIES	1,500.00	.00	1,500.00	201.15	.00	1,298.85	13.4%
544100 HEALTH NURSE SUPPLIES	12,000.00	.00	12,000.00	1,079.38	5,238.47	5,682.15	52.6%
544400 OFFICE SUPPLIES	600.00	.00	600.00	98.24	.00	501.76	16.4%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
570401 DUES & SUBSCRIPTIONS	1,500.00	.00	1,500.00	790.00	355.00	355.00	76.3%
570702 TRANS REIMBURS.& SEMINARS	8,450.00	.00	8,450.00	1,888.07	300.00	6,261.93	25.9%
571903 INSURANCE - OTHER	5,000.00	.00	5,000.00	3,723.71	1,144.29	132.00	97.4%
582521 OUTREACH SERVICES	2,500.00	.00	2,500.00	.00	.00	2,500.00	.0%
588200 EQUIPMENT	2,000.00	.00	2,000.00	1,561.18	.00	438.82	78.1%
589161 MISC EQUIPMENT	3,000.00	.00	3,000.00	.00	2,157.94	842.06	71.9%
589166 OFFICE FURNITURE & EQUIPM	925.00	.00	925.00	.00	.00	925.00	.0%
<b>TOTAL HEALTH DEPARTMENT</b>	<b>4,925,519.00</b>	<b>.00</b>	<b>4,925,519.00</b>	<b>2,505,129.17</b>	<b>123,094.65</b>	<b>2,297,295.18</b>	<b>53.4%</b>

**541 COUNCIL ON AGING**

511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	309,489.80	.00	335,818.65	48.0%
513000 SW OVERTIME	1,500.00	.00	1,500.00	1,409.10	.00	90.90	93.9%
520100 ENERGY-ELECTRICITY	62,000.00	.00	62,000.00	31,543.00	.00	30,457.00	50.9%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	3,944.63	.00	14,555.37	21.3%
520200 TELEPHONE	2,000.00	.00	2,000.00	875.79	624.21	500.00	75.0%
530017 ELDERLY SERVICE	5,060.00	.00	5,060.00	.00	.00	5,060.00	.0%
542000 INSTRUMENTS	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
542300 GAS/OIL/SALT SUPPLIES	3,050.00	.00	3,050.00	2,413.78	.00	636.22	79.1%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	3,404.27	1,189.99	1,289.74	78.1%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	838.56	.00	161.44	83.9%
570702 TRANS REIMBURS.& SEMINARS	500.00	.00	500.00	.00	.00	500.00	.0%
571903 INSURANCE - OTHER	30,000.00	.00	30,000.00	.00	17,000.00	13,000.00	56.7%
589161 MISC EQUIPMENT	1,000.00	.00	1,000.00	382.20	.00	617.80	38.2%
<b>TOTAL COUNCIL ON AGING</b>	<b>786,802.45</b>	<b>.00</b>	<b>786,802.45</b>	<b>354,301.13</b>	<b>18,814.20</b>	<b>413,687.12</b>	<b>47.4%</b>

**543 VETERANS**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	119,427.80	.00	103,596.20	53.5%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	833.00	595.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	10,501.89	134.55	4,363.56	70.9%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	468.90	.00	631.10	42.6%
570702 TRANS REIMBURS.& SEMINARS	1,500.00	.00	1,500.00	195.54	.00	1,304.46	13.0%
571903 INSURANCE - OTHER	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
573100 VETERANS' SERVICES	326,282.00	.00	326,282.00	199,294.02	.00	126,987.98	61.1%
TOTAL VETERANS	576,660.00	.00	576,660.00	330,721.15	729.55	245,209.30	57.5%

**610 LIBRARY**

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	697,483.31	.00	706,247.80	49.7%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	126,160.00	.00	.00	100.0%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	4,837.54	.00	2,162.46	69.1%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	61,007.49	.00	14,992.51	80.3%
520500 REPAIR & MAINT-EQUIPMENT	8,000.00	.00	8,000.00	1,251.57	.00	6,748.43	15.6%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	24,560.55	6,939.45	.00	100.0%
529200 MV-LIBRARY-CONSORTIUM	56,319.00	.00	56,319.00	56,319.00	.00	.00	100.0%
530000 PROFESSIONAL SERVICES	85,000.00	.00	85,000.00	52,548.58	2,394.10	30,057.32	64.6%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	159,117.81	51,587.72	25,953.47	89.0%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	4,996.27	.00	3.73	99.9%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	14,124.33	1,452.43	8,423.24	64.9%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	1,202,406.45	62,373.70	794,588.96	61.4%

**630 RECREATION**

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	169,968.64	.00	137,810.36	55.2%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	531,299.42	.00	104,072.58	83.6%
513000 SW OVERTIME	3,000.00	.00	3,000.00	2,133.42	.00	866.58	71.1%
520609 WINTER RECREATIONAL PROGR	40,000.00	.00	40,000.00	11,309.60	20,174.80	8,515.60	78.7%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	9,718.63	2,113.73	18,167.64	39.4%
540102 SUMMER PROGRAM SUPPLIES	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
544400 OFFICE SUPPLIES	850.00	.00	850.00	665.67	.00	184.33	78.3%
570702 TRANS REIMBURS.& SEMINARS	4,200.00	.00	4,200.00	3,918.74	.00	281.26	93.3%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	3,536.25	1,959.12	1,004.63	84.5%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	732,550.37	24,247.65	281,902.98	72.9%

**650 PARKS**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
 NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	1,934,339.00	-120,000.00	1,814,339.00	919,018.42	.00	895,320.58	50.7%
512000 SW TEMPORARY	75,000.00	120,000.00	195,000.00	101,953.40	.00	93,046.60	52.3%
513000 SW OVERTIME	155,000.00	.00	155,000.00	98,192.59	.00	56,807.41	63.4%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	8,492.62	.00	1,807.38	82.5%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	1,335.65	.00	764.35	63.6%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	5,649.41	.00	4,800.59	54.1%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	106,045.49	.00	43,954.51	70.7%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	10,457.49	.00	29,542.51	26.1%
520200 TELEPHONE	2,200.00	.00	2,200.00	1,541.37	658.63	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	6,243.13	84,328.13	62,000.50	4,915.57	17,412.06	79.4%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	14,817.00	501.85	9,681.15	61.3%
530000 PROFESSIONAL SERVICES	50,000.00	-5,396.48	44,603.52	21,899.28	15,093.16	7,611.08	82.9%
530105 TRAINING/EVALUATION PRG.	10,000.00	10,000.00	20,000.00	12,000.00	8,000.00	.00	100.0%
531002 BOTANICAL GARDENS	4,496.00	.00	4,496.00	3,501.02	847.64	147.34	96.7%
531702 ADVERTISING	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
540103 PARK SUPPLIES-OTHER	22,750.00	.00	22,750.00	16,423.82	5,912.02	414.16	98.2%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	1,330.00	950.00	120.00	95.0%
542300 GAS/OIL/SALT SUPPLIES	50,000.00	.00	50,000.00	28,723.97	50.00	21,226.03	57.5%
543800 BUILDING-SUPPLIES	3,500.00	500.77	4,000.77	1,500.76	.00	2,500.01	37.5%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	135.82	.00	864.18	13.6%
545300 MISC-SUPPLIES-OTHER	15,000.00	-7,612.78	7,387.22	5,162.13	478.18	1,746.91	76.4%
571903 INSURANCE - OTHER	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
573200 RESERVE SCHOOLS	5,000.00	.00	5,000.00	960.96	.00	4,039.04	19.2%
580306 FIELD MAINT/OTHER	10,300.00	.00	10,300.00	8,265.03	99.21	1,935.76	81.2%
580307 VARNUM PARK- IMPROVEMENT	3,200.00	.00	3,200.00	3,200.00	.00	.00	100.0%
588400 IMPROV-PARKS & PLAYGROUND	114,830.00	-36,032.89	78,797.11	37,344.64	1,139.43	40,313.04	48.8%
589161 MISC EQUIPMENT	5,000.00	130,596.38	135,596.38	134,819.26	.00	777.12	99.4%
589188 FENCES	15,000.00	-2,000.00	13,000.00	13,000.00	.00	.00	100.0%
589193 TRIMMER, MOWERS	4,120.00	.00	4,120.00	.00	.00	4,120.00	.0%
589218 ROBOTICS LAB	3,600.00	.00	3,600.00	423.00	1,485.00	1,692.00	53.0%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	1,080.00	.00	8,920.00	10.8%
<b>TOTAL PARKS</b>	<b>2,819,170.00</b>	<b>96,298.13</b>	<b>2,915,468.13</b>	<b>1,619,273.63</b>	<b>40,130.69</b>	<b>1,256,063.81</b>	<b>56.9%</b>
<b>710 DEBT SERVICE - GENERAL FUND</b>							
530000 PROFESSIONAL SERVICES	198,785.15	-78,385.13	120,400.02	.00	.00	120,400.02	.0%
597000 INTEREST GEN FUND LTD	9,702,479.07	.00	9,702,479.07	5,291,161.46	.00	4,411,317.61	54.5%
597200 INTEREST GEN FUND STD (BA	500,000.00	78,385.13	578,385.13	578,385.13	.00	.00	100.0%
597300 LTD PRINCIPAL	10,176,036.00	.00	10,176,036.00	9,011,036.00	.00	1,165,000.00	88.6%
<b>TOTAL DEBT SERVICE - GENERAL F</b>	<b>20,577,300.22</b>	<b>.00</b>	<b>20,577,300.22</b>	<b>14,880,582.59</b>	<b>.00</b>	<b>5,696,717.63</b>	<b>72.3%</b>
<b>800 INTERGOVERNMENTAL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
 NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
561300 N MIDDLESEX AREA COMM	43,164.00	3,500.00	46,664.00	46,616.79	.00	47.21	99.9%
561500 GR LOWELL TECHNICAL SCHOO	9,698,803.00	.00	9,698,803.00	5,819,282.00	.00	3,879,521.00	60.0%
563001 CHARTER SCHOOL	49,723,129.00	-3,500.00	49,719,629.00	28,430,169.00	.00	21,289,460.00	57.2%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	1,109,641.00	.00	561,291.00	66.4%
563003 ESSEX COUNTY TECH TUITION	127,194.00	.00	127,194.00	.00	.00	127,194.00	.0%
564000 AIR POLLUTION CONTROL DIS	31,897.00	.00	31,897.00	18,613.00	.00	13,284.00	58.4%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	689,255.00	.00	492,319.00	58.3%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	17,570.00	.00	12,544.00	58.3%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	176,764.00	.00	126,256.00	58.3%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	54,572.00	.00	38,966.00	58.3%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	36,362,482.79	.00	26,540,882.21	57.8%
<b>910 RETIREMENT</b>							
521800 RETIRE-PENSION (SCH)	11,151,483.00	.00	11,151,483.00	11,151,483.00	.00	.00	100.0%
560800 RETIRE-PENSION (CITY)	25,775,867.00	.00	25,775,867.00	25,775,867.00	.00	.00	100.0%
TOTAL RETIREMENT	36,927,350.00	.00	36,927,350.00	36,927,350.00	.00	.00	100.0%
<b>912 WORKERS' COMPENSATION</b>							
516900 WORKERS COMP - SCHOOL	841,000.00	.00	841,000.00	583,220.08	.00	257,779.92	69.3%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	56,822.21	1,000.00	165,448.79	25.9%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	640,042.29	1,000.00	423,228.71	60.2%
<b>913 UNEMPLOYMENT INSURANCE</b>							
517200 UNEMPLOYMENT COMPENSATION	100,000.00	-22,000.00	78,000.00	50,881.50	.00	27,118.50	65.2%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	22,000.00	322,000.00	288,972.92	.00	33,027.08	89.7%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	339,854.42	.00	60,145.58	85.0%
<b>914 HEALTH INSURANCE</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**NO SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
563600 HEALTH INSURANCE	31,100,000.00	.00	31,100,000.00	18,339,797.77	7,500.00	12,752,702.23	59.0%
563603 DENTAL INSURANCE	250,000.00	.00	250,000.00	.00	.00	250,000.00	.0%
598008 INTERFND TRAN OUT-TRUST F	75,000.00	.00	75,000.00	.00	.00	75,000.00	.0%
TOTAL HEALTH INSURANCE	31,425,000.00	.00	31,425,000.00	18,339,797.77	7,500.00	13,077,702.23	58.4%
<b>916 MEDICARE</b>							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	2,289,847.28	.00	887,652.72	72.1%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	2,289,847.28	.00	887,652.72	72.1%
TOTAL GENERAL FUND	280,543,531.00	6,883,646.13	287,427,177.13	177,525,127.01	7,559,268.46	102,342,781.66	64.4%
GRAND TOTAL	280,543,531.00	6,883,646.13	287,427,177.13	177,525,127.01	7,559,268.46	102,342,781.66	64.4%

\*\* END OF REPORT - Generated by Kelly Oakes \*\*

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>0010 GENERAL FUND</b>							
<b>001 CARDINAL O'CONNELL SCHOOL</b>							
512101 PRINCIPAL SALARY	133,715.00	.00	133,715.00	62,030.64	.00	71,684.36	46.4%
512902 NONINSTRUCT/SEC & CLERICA	56,559.81	.00	56,559.81	31,184.98	.00	25,374.83	55.1%
512903 SW PROF STAFF/CLASSROOM T	968,286.23	.00	968,286.23	503,059.44	.00	465,226.79	52.0%
512958 PARA-PROFESSIONAL SALARY	861,643.80	.00	861,643.80	344,475.76	.00	517,168.04	40.0%
512960 NON INSTRUCT/CUSTODIAL SA	55,918.71	.00	55,918.71	31,926.95	.00	23,991.76	57.1%
530002 CONTRACTED SERVICES	12,500.00	.00	12,500.00	1,563.13	3,200.00	7,736.87	38.1%
542300 GAS/OIL/SALT SUPPLIES	2,000.00	219.99	2,219.99	219.99	2,000.00	.00	100.0%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	1,450.21	109.10	3,440.69	31.2%
TOTAL CARDINAL O'CONNELL SCHOO	2,095,623.55	219.99	2,095,843.54	975,911.10	5,309.10	1,114,623.34	46.8%
<b>002 BAILEY SCHOOL</b>							
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	70,153.80	.00	75,523.20	48.2%
512102 ASST PRINCIPAL OFFICE SAL	134,648.49	.00	134,648.49	65,934.06	.00	68,714.43	49.0%
512301 Administrative Apprentice	172,368.00	30,240.00	202,608.00	64,390.00	.00	138,218.00	31.8%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.74	.00	26,108.67	55.1%
512903 SW PROF STAFF/CLASSROOM T	3,853,090.74	.00	3,853,090.74	1,654,483.08	.00	2,198,607.66	42.9%
512958 PARA-PROFESSIONAL SALARY	943,901.26	41,254.00	985,155.26	459,591.63	.00	525,563.63	46.7%
512960 NON INSTRUCT/CUSTODIAL SA	187,869.20	.00	187,869.20	96,482.66	.00	91,386.54	51.4%
530002 CONTRACTED SERVICES	19,500.00	.00	19,500.00	4,190.09	.00	15,309.91	21.5%
544400 OFFICE SUPPLIES	57,150.00	.00	57,150.00	36,360.04	17,461.07	3,328.89	94.2%
TOTAL BAILEY SCHOOL	5,572,400.10	71,494.00	5,643,894.10	2,483,672.10	17,461.07	3,142,760.93	44.3%
<b>012 MCAVINNUE SCHOOL</b>							
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	67,384.56	.00	78,292.44	46.3%
512102 ASST PRINCIPAL OFFICE SAL	133,273.88	.00	133,273.88	61,213.92	.00	72,059.96	45.9%
512301 Administrative Apprentice	.00	30,240.00	30,240.00	44,850.00	.00	-14,610.00	148.3%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.75	.00	26,108.66	55.1%
512903 SW PROF STAFF/CLASSROOM T	3,496,673.54	.00	3,496,673.54	1,518,031.88	.00	1,978,641.66	43.4%
512958 PARA-PROFESSIONAL SALARY	804,291.50	48,999.00	853,290.50	339,809.65	.00	513,480.85	39.8%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512960 NON INSTRUCT/CUSTODIAL SA	182,838.11	.00	182,838.11	103,118.31	.00	79,719.80	56.4%
530002 CONTRACTED SERVICES	40,000.00	.00	40,000.00	22,749.24	1,524.20	15,726.56	60.7%
544400 OFFICE SUPPLIES	79,885.00	.00	79,885.00	47,493.98	1,161.98	31,229.04	60.9%
<b>TOTAL MCAVINNUE SCHOOL</b>	<b>4,940,834.44</b>	<b>79,239.00</b>	<b>5,020,073.44</b>	<b>2,236,738.29</b>	<b>2,686.18</b>	<b>2,780,648.97</b>	<b>44.6%</b>

**015 GREENHALGE SCHOOL**

512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	64,615.44	.00	81,061.56	44.4%
512102 ASST PRINCIPAL OFFICE SAL	130,395.03	.00	130,395.03	63,621.60	.00	66,773.43	48.8%
512301 Administrative Apprentice	60,480.00	30,240.00	90,720.00	31,000.00	.00	59,720.00	34.2%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,391.00	.00	25,804.41	55.7%
512903 SW PROF STAFF/CLASSROOM T	3,912,318.97	.00	3,912,318.97	1,702,181.54	.00	2,210,137.43	43.5%
512958 PARA-PROFESSIONAL SALARY	994,747.27	41,499.00	1,036,246.27	470,716.03	.00	565,530.24	45.4%
512960 NON INSTRUCT/CUSTODIAL SA	178,833.10	.00	178,833.10	97,883.67	.00	80,949.43	54.7%
530002 CONTRACTED SERVICES	46,415.00	8,000.00	54,415.00	13,496.14	1,806.34	39,112.52	28.1%
542300 GAS/OIL/SALT SUPPLIES	41,876.00	-8,000.00	33,876.00	12,173.85	1,065.38	20,636.77	39.1%
544400 OFFICE SUPPLIES	52,386.00	175.03	52,561.03	6,350.17	995.33	45,215.53	14.0%
<b>TOTAL GREENHALGE SCHOOL</b>	<b>5,621,323.78</b>	<b>71,914.03</b>	<b>5,693,237.81</b>	<b>2,494,429.44</b>	<b>3,867.05</b>	<b>3,194,941.32</b>	<b>43.9%</b>

**018 PYNE SCHOOL**

512101 PRINCIPAL SALARY	149,350.00	.00	149,350.00	72,721.36	.00	76,628.64	48.7%
512102 ASST PRINCIPAL OFFICE SAL	138,766.60	.00	138,766.60	63,736.68	.00	75,029.92	45.9%
512105 PROFSTAFF GUIDANCE COUNCI	109,788.49	.00	109,788.49	46,224.64	.00	63,563.85	42.1%
512301 Administrative Apprentice	.00	30,240.00	30,240.00	9,480.00	.00	20,760.00	31.3%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.74	.00	26,108.67	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,079,162.57	-30,240.00	4,048,922.57	1,770,837.18	.00	2,278,085.39	43.7%
512958 PARA-PROFESSIONAL SALARY	870,313.21	77,998.00	948,311.21	412,328.15	.00	535,983.06	43.5%
512960 NON INSTRUCT/CUSTODIAL SA	250,197.34	.00	250,197.34	140,297.31	.00	109,900.03	56.1%
530002 CONTRACTED SERVICES	17,500.00	.00	17,500.00	6,080.00	840.00	10,580.00	39.5%
541000 COMPUTER EQUIPMT/SOFTWARE	5,000.00	.00	5,000.00	4,805.03	.00	194.97	96.1%
542300 GAS/OIL/SALT SUPPLIES	50,076.00	.00	50,076.00	13,435.04	2,454.67	34,186.29	31.7%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	4,927.31	72.35	.34	100.0%
<b>TOTAL PYNE SCHOOL</b>	<b>5,733,349.62</b>	<b>77,998.00</b>	<b>5,811,347.62</b>	<b>2,576,959.44</b>	<b>3,367.02</b>	<b>3,231,021.16</b>	<b>44.4%</b>

**019 ALTERNATIVE SCHOOL**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512110 SCHOOL CO-ORDINATOR SW	129,983.00	.00	129,983.00	60,299.52	.00	69,683.48	46.4%
512902 NONINSTRUCT/SEC & CLERICA	53,487.93	.00	53,487.93	30,268.14	.00	23,219.79	56.6%
512903 SW PROF STAFF/CLASSROOM T	453,281.67	.00	453,281.67	193,443.07	.00	259,838.60	42.7%
512958 PARA-PROFESSIONAL SALARY	127,582.00	.00	127,582.00	98,955.73	.00	28,626.27	77.6%
512960 NON INSTRUCT/CUSTODIAL SA	60,138.74	.00	60,138.74	31,609.29	.00	28,529.45	52.6%
530002 CONTRACTED SERVICES	44,000.00	.00	44,000.00	7,075.22	15,640.00	21,284.78	51.6%
544400 OFFICE SUPPLIES	20,843.00	.00	20,843.00	5,774.11	847.44	14,221.45	31.8%
TOTAL ALTERNATIVE SCHOOL	889,316.34	.00	889,316.34	427,425.08	16,487.44	445,403.82	49.9%
<b>020 LINCOLN SCHOOL</b>							
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	71,923.04	.00	73,753.96	49.4%
512102 ASST PRINCIPAL OFFICE SAL	142,387.30	.00	142,387.30	65,399.76	.00	76,987.54	45.9%
512902 NONINSTRUCT/SEC & CLERICA	58,756.22	.00	58,756.22	32,396.00	.00	26,360.22	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,258,126.84	.00	4,258,126.84	1,853,174.03	.00	2,404,952.81	43.5%
512958 PARA-PROFESSIONAL SALARY	685,097.48	46,499.00	731,596.48	294,358.02	.00	437,238.46	40.2%
512960 NON INSTRUCT/CUSTODIAL SA	188,299.23	.00	188,299.23	108,029.88	.00	80,269.35	57.4%
530002 CONTRACTED SERVICES	52,500.00	3,940.50	56,440.50	26,593.80	1,500.00	28,346.70	49.8%
541000 COMPUTER EQUIPMT/SOFTWARE	7,500.00	.00	7,500.00	3,023.00	780.00	3,697.00	50.7%
544400 OFFICE SUPPLIES	49,212.00	.00	49,212.00	26,797.90	8,691.68	13,722.42	72.1%
TOTAL LINCOLN SCHOOL	5,587,556.07	50,439.50	5,637,995.57	2,481,695.43	10,971.68	3,145,328.46	44.2%
<b>025 MOLLOY SCHOOL</b>							
512101 PRINCIPAL SALARY	132,779.00	.00	132,779.00	62,307.72	.00	70,471.28	46.9%
512902 NONINSTRUCT/SEC & CLERICA	53,487.93	.00	53,487.93	30,268.14	.00	23,219.79	56.6%
512903 SW PROF STAFF/CLASSROOM T	1,202,561.69	.00	1,202,561.69	496,404.93	.00	706,156.76	41.3%
512960 NON INSTRUCT/CUSTODIAL SA	60,138.74	.00	60,138.74	34,599.41	.00	25,539.33	57.5%
512969 BEHAVIOR MOD-ELEMENTARY	62,100.00	.00	62,100.00	22,088.52	.00	40,011.48	35.6%
530002 CONTRACTED SERVICES	6,000.00	.00	6,000.00	1,192.50	.00	4,807.50	19.9%
544400 OFFICE SUPPLIES	5,008.00	.00	5,008.00	2,632.32	2,025.10	350.58	93.0%
TOTAL MOLLOY SCHOOL	1,522,075.36	.00	1,522,075.36	649,493.54	2,025.10	870,556.72	42.8%
<b>027 MOODY SCHOOL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	67,846.20	.00	77,830.80	46.6%
512301 Administrative Apprentice	30,240.00	.00	30,240.00	.00	.00	30,240.00	.0%
512902 NONINSTRUCT/SEC & CLERICA	59,317.02	.00	59,317.02	33,201.72	.00	26,115.30	56.0%
512903 SW PROF STAFF/CLASSROOM T	2,215,502.10	.00	2,215,502.10	1,046,361.70	.00	1,169,140.40	47.2%
512958 PARA-PROFESSIONAL SALARY	344,079.65	48,999.00	393,078.65	180,452.99	.00	212,625.66	45.9%
512960 NON INSTRUCT/CUSTODIAL SA	129,544.20	.00	129,544.20	75,916.87	.00	53,627.33	58.6%
530002 CONTRACTED SERVICES	22,500.00	.00	22,500.00	3,897.50	.00	18,602.50	17.3%
541000 COMPUTER EQUIPMT/SOFTWARE	3,500.00	.00	3,500.00	3,500.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	23,447.00	.00	23,447.00	3,392.43	347.95	19,706.62	16.0%
<b>TOTAL MOODY SCHOOL</b>	<b>2,973,806.97</b>	<b>48,999.00</b>	<b>3,022,805.97</b>	<b>1,414,569.41</b>	<b>347.95</b>	<b>1,607,888.61</b>	<b>46.8%</b>
<b>030 MOREY SCHOOL</b>							
512101 PRINCIPAL SALARY	153,618.00	.00	153,618.00	70,900.80	.00	82,717.20	46.2%
512102 ASST PRINCIPAL OFFICE SAL	146,599.07	.00	146,599.07	67,334.28	.00	79,264.79	45.9%
512301 Administrative Apprentice	30,240.00	.00	30,240.00	11,520.00	.00	18,720.00	38.1%
512902 NONINSTRUCT/SEC & CLERICA	58,756.22	.00	58,756.22	32,396.00	.00	26,360.22	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,355,618.50	.00	4,355,618.50	1,924,133.92	.00	2,431,484.58	44.2%
512958 PARA-PROFESSIONAL SALARY	892,564.92	55,430.00	947,994.92	442,187.85	.00	505,807.07	46.6%
512960 NON INSTRUCT/CUSTODIAL SA	185,550.37	.00	185,550.37	105,886.66	.00	79,663.71	57.1%
530002 CONTRACTED SERVICES	23,500.00	30,450.00	53,950.00	30,180.00	.00	23,770.00	55.9%
544400 OFFICE SUPPLIES	40,937.00	182.14	41,119.14	6,629.01	22,985.54	11,504.59	72.0%
<b>TOTAL MOREY SCHOOL</b>	<b>5,887,384.08</b>	<b>86,062.14</b>	<b>5,973,446.22</b>	<b>2,691,168.52</b>	<b>22,985.54</b>	<b>3,259,292.16</b>	<b>45.4%</b>
<b>035 LEBLANC SCHOOL</b>							
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,246.74	.00	25,948.67	55.4%
512903 SW PROF STAFF/CLASSROOM T	702,835.82	.00	702,835.82	330,186.64	.00	372,649.18	47.0%
512915 SW SECURITY GUARD	49,887.93	.00	49,887.93	35,217.93	.00	14,670.00	70.6%
512958 PARA-PROFESSIONAL SALARY	271,651.38	-38,999.00	232,652.38	107,876.64	.00	124,775.74	46.4%
512960 NON INSTRUCT/CUSTODIAL SA	60,949.80	.00	60,949.80	36,240.01	.00	24,709.79	59.5%
530002 CONTRACTED SERVICES	27,200.00	19,499.50	46,699.50	3,010.58	1,747.50	41,941.42	10.2%
544400 OFFICE SUPPLIES	10,214.00	19,499.50	29,713.50	10,258.93	4,715.02	14,739.55	50.4%
<b>TOTAL LEBLANC SCHOOL</b>	<b>1,180,934.34</b>	<b>.00</b>	<b>1,180,934.34</b>	<b>555,037.47</b>	<b>6,462.52</b>	<b>619,434.35</b>	<b>47.5%</b>
<b>036 PAWTUCKETVILLE MEMORIAL SCHOOL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512101 PRINCIPAL SALARY	142,140.00	.00	142,140.00	65,603.04	.00	76,536.96	46.2%
512102 ASST PRINCIPAL OFFICE SAL	139,126.39	.00	139,126.39	63,901.92	.00	75,224.47	45.9%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.74	.00	26,108.67	55.1%
512903 SW PROF STAFF/CLASSROOM T	3,698,859.71	.00	3,698,859.71	1,658,168.60	.00	2,040,691.11	44.8%
512958 PARA-PROFESSIONAL SALARY	883,684.57	51,044.00	934,728.57	390,980.91	.00	543,747.66	41.8%
512960 NON INSTRUCT/CUSTODIAL SA	184,216.71	.00	184,216.71	85,948.05	.00	98,268.66	46.7%
530002 CONTRACTED SERVICES	28,772.00	15,972.56	44,744.56	31,188.80	2,500.00	11,055.76	75.3%
544400 OFFICE SUPPLIES	48,077.00	.00	48,077.00	21,463.88	1,561.81	25,051.31	47.9%
TOTAL PAWTUCKETVILLE MEMORIAL	5,183,071.79	67,016.56	5,250,088.35	2,349,341.94	4,061.81	2,896,684.60	44.8%
<b>040 REILLY SCHOOL</b>							
512101 PRINCIPAL SALARY	141,143.00	.00	141,143.00	75,461.52	.00	65,681.48	53.5%
512102 ASST PRINCIPAL OFFICE SAL	144,867.52	.00	144,867.52	67,334.28	.00	77,533.24	46.5%
512301 Administrative Apprentice	120,960.00	.00	120,960.00	45,460.00	.00	75,500.00	37.6%
512902 NONINSTRUCT/SEC & CLERICA	54,920.23	.00	54,920.23	31,170.35	.00	23,749.88	56.8%
512903 SW PROF STAFF/CLASSROOM T	3,940,515.68	.00	3,940,515.68	1,701,847.91	.00	2,238,667.77	43.2%
512958 PARA-PROFESSIONAL SALARY	917,230.61	59,044.00	976,274.61	383,200.87	.00	593,073.74	39.3%
512960 NON INSTRUCT/CUSTODIAL SA	128,305.53	.00	128,305.53	103,320.23	.00	24,985.30	80.5%
530002 CONTRACTED SERVICES	28,109.00	8,330.00	36,439.00	11,015.87	.00	25,423.13	30.2%
541000 COMPUTER EQUIPMT/SOFTWARE	13,500.00	.00	13,500.00	5,363.00	.00	8,137.00	39.7%
544400 OFFICE SUPPLIES	48,500.00	-5,000.00	43,500.00	19,706.46	3,323.48	20,470.06	52.9%
TOTAL REILLY SCHOOL	5,538,051.57	62,374.00	5,600,425.57	2,443,880.49	3,323.48	3,153,221.60	43.7%
<b>050 SHAUGHNESSY SCHOOL</b>							
512101 PRINCIPAL SALARY	158,394.00	.00	158,394.00	73,104.96	.00	85,289.04	46.2%
512102 ASST PRINCIPAL OFFICE SAL	138,385.21	.00	138,385.21	65,399.76	.00	72,985.45	47.3%
512103 PROF STAFF LIBRARY INST.	146,313.64	.00	146,313.64	.00	.00	146,313.64	.0%
512135 SOCIAL WORKER	7,500,234.88	-7,500,234.88	.00	220.20	.00	-220.20	100.0%
512301 Administrative Apprentice	.00	30,240.00	30,240.00	4,020.00	.00	26,220.00	13.3%
512902 NONINSTRUCT/SEC & CLERICA	56,559.81	.00	56,559.81	32,072.16	.00	24,487.65	56.7%
512903 SW PROF STAFF/CLASSROOM T	3,702,341.43	55,000.00	3,757,341.43	1,647,383.32	.00	2,109,958.11	43.8%
512958 PARA-PROFESSIONAL SALARY	1,059,174.65	.00	1,059,174.65	471,345.50	.00	587,829.15	44.5%
512960 NON INSTRUCT/CUSTODIAL SA	193,760.88	.00	193,760.88	115,122.48	.00	78,638.40	59.4%
530002 CONTRACTED SERVICES	58,500.00	1,840.00	60,340.00	22,789.57	.00	37,550.43	37.8%
541000 COMPUTER EQUIPMT/SOFTWARE	3,500.00	.00	3,500.00	.00	.00	3,500.00	.0%
544400 OFFICE SUPPLIES	43,607.00	405.00	44,012.00	5,418.71	17,898.89	20,694.40	53.0%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
577760 FIELD TRIPS	7,000.00	.00	7,000.00	.00	840.00	6,160.00	12.0%
TOTAL SHAUGHNESSY SCHOOL	13,067,771.50	-7,412,749.88	5,655,021.62	2,436,876.66	18,738.89	3,199,406.07	43.4%
<b>054 LOWELL DAY SCHOOL</b>							
512101 PRINCIPAL SALARY	270,002.88	.00	270,002.88	124,166.04	.00	145,836.84	46.0%
512902 NONINSTRUCT/SEC & CLERICA	59,317.02	.00	59,317.02	32,705.13	.00	26,611.89	55.1%
512903 SW PROF STAFF/CLASSROOM T	1,751,419.25	.00	1,751,419.25	715,006.18	.00	1,036,413.07	40.8%
512958 PARA-PROFESSIONAL SALARY	894,124.62	.00	894,124.62	483,924.55	.00	410,200.07	54.1%
512960 NON INSTRUCT/CUSTODIAL SA	60,138.74	.00	60,138.74	35,761.46	.00	24,377.28	59.5%
530002 CONTRACTED SERVICES	29,800.00	1,850.00	31,650.00	4,367.50	6,196.00	21,086.50	33.4%
544400 OFFICE SUPPLIES	68,012.00	1,477.35	69,489.35	35,310.45	9,568.36	24,610.54	64.6%
TOTAL LOWELL DAY SCHOOL	3,132,814.51	3,327.35	3,136,141.86	1,431,241.31	15,764.36	1,689,136.19	46.1%
<b>055 WASHINGTON SCHOOL</b>							
512101 PRINCIPAL SALARY	145,101.00	.00	145,101.00	66,969.84	.00	78,131.16	46.2%
512902 NONINSTRUCT/SEC & CLERICA	58,756.22	.00	58,756.22	32,395.99	.00	26,360.23	55.1%
512903 SW PROF STAFF/CLASSROOM T	2,401,841.78	.00	2,401,841.78	1,061,230.88	.00	1,340,610.90	44.2%
512958 PARA-PROFESSIONAL SALARY	677,046.04	48,996.00	726,042.04	280,814.13	.00	445,227.91	38.7%
512960 NON INSTRUCT/CUSTODIAL SA	126,645.73	.00	126,645.73	69,943.07	.00	56,702.66	55.2%
530002 CONTRACTED SERVICES	19,458.00	.00	19,458.00	9,769.00	.00	9,689.00	50.2%
544400 OFFICE SUPPLIES	18,600.00	.00	18,600.00	8,228.68	3,731.26	6,640.06	64.3%
TOTAL WASHINGTON SCHOOL	3,447,448.77	48,996.00	3,496,444.77	1,529,351.59	3,731.26	1,963,361.92	43.8%
<b>060 STOKLOSA MIDDLE SCHOOL</b>							
512101 PRINCIPAL SALARY	146,371.00	.00	146,371.00	70,925.37	.00	75,445.63	48.5%
512102 ASST PRINCIPAL OFFICE SAL	283,494.21	.00	283,494.21	130,211.40	.00	153,282.81	45.9%
512105 PROFSTAFF GUIDANCE COUNCI	106,906.80	.00	106,906.80	45,011.34	.00	61,895.46	42.1%
512902 NONINSTRUCT/SEC & CLERICA	58,759.22	.00	58,759.22	37,283.52	.00	21,475.70	63.5%
512903 SW PROF STAFF/CLASSROOM T	5,077,761.58	.00	5,077,761.58	2,139,023.31	.00	2,938,738.27	42.1%
512924 SW LIASON	57,886.94	.00	57,886.94	26,730.58	.00	31,156.36	46.2%
512958 PARA-PROFESSIONAL SALARY	584,175.85	77,998.00	662,173.85	263,898.04	.00	398,275.81	39.9%
512960 NON INSTRUCT/CUSTODIAL SA	254,994.32	.00	254,994.32	150,996.27	.00	103,998.05	59.2%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
544400 OFFICE SUPPLIES	25,922.00	8,000.00	33,922.00	12,487.88	6,682.23	14,751.89	56.5%
577760 FIELD TRIPS	.00	1,100.00	1,100.00	1,100.00	.00	.00	100.0%
TOTAL STOKLOSA MIDDLE SCHOOL	6,596,271.92	87,098.00	6,683,369.92	2,877,667.71	6,682.23	3,799,019.98	43.2%
<b>070 MCDONOUGH CITY SCHOOL</b>							
530002 CONTRACTED SERVICES	.00	22,240.00	22,240.00	14,840.00	.00	7,400.00	66.7%
530064 SCHOOLS-PROFESSIONAL DEVL	30,240.00	-30,240.00	.00	.00	.00	.00	.0%
TOTAL MCDONOUGH CITY SCHOOL	30,240.00	-8,000.00	22,240.00	14,840.00	.00	7,400.00	66.7%
<b>075 MCAULIFFE SCHOOL</b>							
512101 PRINCIPAL SALARY	144,280.00	.00	144,280.00	68,769.24	.00	75,510.76	47.7%
512102 ASST PRINCIPAL OFFICE SAL	144,867.52	.00	144,867.52	66,538.92	.00	78,328.60	45.9%
512301 Administrative Apprentice	90,720.00	30,240.00	120,960.00	34,200.00	.00	86,760.00	28.3%
512902 NONINSTRUCT/SEC & CLERICA	54,920.23	.00	54,920.23	31,170.36	.00	23,749.87	56.8%
512903 SW PROF STAFF/CLASSROOM T	3,858,589.24	.00	3,858,589.24	1,637,721.47	.00	2,220,867.77	42.4%
512958 PARA-PROFESSIONAL SALARY	800,947.41	.00	800,947.41	369,813.97	.00	431,133.44	46.2%
512960 NON INSTRUCT/CUSTODIAL SA	194,639.49	.00	194,639.49	108,153.91	.00	86,485.58	55.6%
530002 CONTRACTED SERVICES	36,500.00	20,000.00	56,500.00	12,209.34	280.00	44,010.66	22.1%
541000 COMPUTER EQUIPMT/SOFTWARE	10,000.00	.00	10,000.00	4,277.00	2,500.00	3,223.00	67.8%
544400 OFFICE SUPPLIES	44,313.00	10,240.00	54,553.00	12,613.00	8,199.53	33,740.47	38.2%
TOTAL MCAULIFFE SCHOOL	5,379,776.89	60,480.00	5,440,256.89	2,345,467.21	10,979.53	3,083,810.15	43.3%
<b>080 MURKLAND SCHOOL</b>							
512101 PRINCIPAL SALARY	144,280.00	.00	144,280.00	68,769.24	.00	75,510.76	47.7%
512102 ASST PRINCIPAL OFFICE SAL	148,330.52	.00	148,330.52	65,192.79	.00	83,137.73	44.0%
512301 Administrative Apprentice	.00	30,240.00	30,240.00	24,540.00	.00	5,700.00	81.2%
512902 NONINSTRUCT/SEC & CLERICA	58,756.22	.00	58,756.22	32,396.00	.00	26,360.22	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,518,449.54	.00	4,518,449.54	1,889,777.19	.00	2,628,672.35	41.8%
512924 SW LIASON	.00	.00	.00	2,542.50	.00	-2,542.50	100.0%
512958 PARA-PROFESSIONAL SALARY	583,594.36	64,007.00	647,601.36	335,237.36	.00	312,364.00	51.8%
512960 NON INSTRUCT/CUSTODIAL SA	188,113.01	.00	188,113.01	95,571.62	.00	92,541.39	50.8%
530002 CONTRACTED SERVICES	61,500.00	.00	61,500.00	26,836.27	3,431.00	31,232.73	49.2%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
544400 OFFICE SUPPLIES	44,580.00	.00	44,580.00	22,595.77	5,135.84	16,848.39	62.2%
TOTAL MURKLAND SCHOOL	5,747,603.65	94,247.00	5,841,850.65	2,563,458.74	8,566.84	3,269,825.07	44.0%
<b>305 BARTLETT SCHOOL</b>							
512101 PRINCIPAL SALARY	148,462.00	.00	148,462.00	70,475.48	.00	77,986.52	47.5%
512102 ASST PRINCIPAL OFFICE SAL	269,019.44	.00	269,019.44	124,885.56	.00	144,133.88	46.4%
512105 PROFSTAFF GUIDANCE COUNCI	106,905.35	.00	106,905.35	45,011.34	.00	61,894.01	42.1%
512301 Administrative Apprentice	.00	90,720.00	90,720.00	20,146.00	.00	70,574.00	22.2%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.75	.00	26,108.66	55.1%
512903 SW PROF STAFF/CLASSROOM T	3,790,054.96	.00	3,790,054.96	1,684,136.31	.00	2,105,918.65	44.4%
512958 PARA-PROFESSIONAL SALARY	1,345,122.70	.00	1,345,122.70	566,463.37	.00	778,659.33	42.1%
512960 NON INSTRUCT/CUSTODIAL SA	254,415.75	.00	254,415.75	144,351.79	.00	110,063.96	56.7%
530002 CONTRACTED SERVICES	22,000.00	762.50	22,762.50	5,341.04	.00	17,421.46	23.5%
541000 COMPUTER EQUIPMT/SOFTWARE	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
544400 OFFICE SUPPLIES	58,934.00	126,567.62	185,501.62	155,917.49	6,428.86	23,155.27	87.5%
TOTAL BARTLETT SCHOOL	6,063,109.61	218,050.12	6,281,159.73	2,848,815.13	6,428.86	3,425,915.74	45.5%
<b>310 BUTLER SCHOOL</b>							
512101 PRINCIPAL SALARY	150,380.00	.00	150,380.00	69,406.20	.00	80,973.80	46.2%
512102 ASST PRINCIPAL OFFICE SAL	287,751.09	.00	287,751.09	132,961.08	.00	154,790.01	46.2%
512105 PROFSTAFF GUIDANCE COUNCI	114,822.06	.00	114,822.06	48,343.90	.00	66,478.16	42.1%
512902 NONINSTRUCT/SEC & CLERICA	56,559.81	.00	56,559.81	32,072.16	.00	24,487.65	56.7%
512903 SW PROF STAFF/CLASSROOM T	3,865,706.72	.00	3,865,706.72	1,660,146.14	.00	2,205,560.58	42.9%
512915 SW SECURITY GUARD	.00	.00	.00	21,773.98	.00	-21,773.98	100.0%
512958 PARA-PROFESSIONAL SALARY	440,922.75	.00	440,922.75	188,162.09	.00	252,760.66	42.7%
512960 NON INSTRUCT/CUSTODIAL SA	306,228.16	.00	306,228.16	148,108.85	.00	158,119.31	48.4%
530002 CONTRACTED SERVICES	60,000.00	697.84	60,697.84	14,731.77	5,950.00	40,016.07	34.1%
541000 COMPUTER EQUIPMT/SOFTWARE	5,000.00	2,000.00	7,000.00	6,512.50	.00	487.50	93.0%
544400 OFFICE SUPPLIES	42,410.00	-2,000.00	40,410.00	29,521.94	7,258.80	3,629.26	91.0%
577760 FIELD TRIPS	10,000.00	.00	10,000.00	740.00	420.00	8,840.00	11.6%
TOTAL BUTLER SCHOOL	5,339,780.59	697.84	5,340,478.43	2,352,480.61	13,628.80	2,974,369.02	44.3%
<b>315 DALEY SCHOOL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	67,384.56	.00	78,292.44	46.3%
512102 ASST PRINCIPAL OFFICE SAL	285,264.59	.00	285,264.59	132,347.16	.00	152,917.43	46.4%
512103 PROF STAFF LIBRARY INST.	113,971.70	.00	113,971.70	.00	.00	113,971.70	.0%
512105 PROFSTAFF GUIDANCE COUNCI	119,133.76	.00	119,133.76	50,888.75	.00	68,245.01	42.7%
512902 NONINSTRUCT/SEC & CLERICA	53,487.93	.00	53,487.93	30,268.14	.00	23,219.79	56.6%
512903 SW PROF STAFF/CLASSROOM T	5,051,811.79	.00	5,051,811.79	2,171,485.00	.00	2,880,326.79	43.0%
512958 PARA-PROFESSIONAL SALARY	929,796.38	77,998.00	1,007,794.38	490,482.11	.00	517,312.27	48.7%
512960 NON INSTRUCT/CUSTODIAL SA	246,172.95	.00	246,172.95	140,363.85	.00	105,809.10	57.0%
530002 CONTRACTED SERVICES	68,196.00	12,109.00	80,305.00	31,374.25	7,876.00	41,054.75	48.9%
541000 COMPUTER EQUIPMT/SOFTWARE	10,000.00	1,606.80	11,606.80	11,606.80	.00	.00	100.0%
544400 OFFICE SUPPLIES	45,000.00	-2,123.71	42,876.29	22,446.37	14,447.19	5,982.73	86.0%
<b>TOTAL DALEY SCHOOL</b>	<b>7,068,512.10</b>	<b>89,590.09</b>	<b>7,158,102.19</b>	<b>3,148,646.99</b>	<b>22,323.19</b>	<b>3,987,132.01</b>	<b>44.3%</b>
<b>330 ROBINSON SCHOOL</b>							
512101 PRINCIPAL SALARY	149,865.00	.00	149,865.00	70,153.80	.00	79,711.20	46.8%
512102 ASST PRINCIPAL OFFICE SAL	285,265.16	.00	285,265.16	131,024.76	.00	154,240.40	45.9%
512103 PROF STAFF LIBRARY INST.	74,306.83	.00	74,306.83	.00	.00	74,306.83	.0%
512105 PROFSTAFF GUIDANCE COUNCI	106,906.80	.00	106,906.80	45,011.34	.00	61,895.46	42.1%
512902 NONINSTRUCT/SEC & CLERICA	53,487.93	.00	53,487.93	29,491.23	.00	23,996.70	55.1%
512903 SW PROF STAFF/CLASSROOM T	5,079,162.34	.00	5,079,162.34	2,144,395.08	.00	2,934,767.26	42.2%
512958 PARA-PROFESSIONAL SALARY	445,647.26	.00	445,647.26	214,099.13	.00	231,548.13	48.0%
512960 NON INSTRUCT/CUSTODIAL SA	241,140.78	.00	241,140.78	118,503.65	.00	122,637.13	49.1%
530002 CONTRACTED SERVICES	29,039.00	.00	29,039.00	10,245.70	.00	18,793.30	35.3%
541000 COMPUTER EQUIPMT/SOFTWARE	.00	1,000.00	1,000.00	1,000.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	40,000.00	432.69	40,432.69	11,567.42	2,595.09	26,270.18	35.0%
<b>TOTAL ROBINSON SCHOOL</b>	<b>6,504,821.10</b>	<b>1,432.69</b>	<b>6,506,253.79</b>	<b>2,775,492.11</b>	<b>2,595.09</b>	<b>3,728,166.59</b>	<b>42.7%</b>
<b>335 ROGERS SCHOOL</b>							
512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	73,615.44	.00	72,061.56	50.5%
512102 ASST PRINCIPAL OFFICE SAL	443,079.79	.00	443,079.79	206,902.32	.00	236,177.47	46.7%
512105 PROFSTAFF GUIDANCE COUNCI	107,849.08	.00	107,849.08	45,408.00	.00	62,441.08	42.1%
512301 Administrative Apprentice	181,440.00	90,720.00	272,160.00	91,620.00	.00	180,540.00	33.7%
512902 NONINSTRUCT/SEC & CLERICA	111,683.34	.00	111,683.34	60,788.52	.00	50,894.82	54.4%
512903 SW PROF STAFF/CLASSROOM T	6,670,733.10	.00	6,670,733.10	2,943,804.70	.00	3,726,928.40	44.1%
512958 PARA-PROFESSIONAL SALARY	1,100,837.95	.00	1,100,837.95	444,238.66	.00	656,599.29	40.4%
512960 NON INSTRUCT/CUSTODIAL SA	376,428.92	.00	376,428.92	212,620.30	.00	163,808.62	56.5%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530002 CONTRACTED SERVICES	62,500.00	.00	62,500.00	25,229.20	.00	37,270.80	40.4%
541000 COMPUTER EQUIPMT/SOFTWARE	20,000.00	24,500.00	44,500.00	13,672.36	27,831.91	2,995.73	93.3%
544400 OFFICE SUPPLIES	159,166.00	-24,500.00	134,666.00	59,008.39	7,604.17	68,053.44	49.5%
<b>TOTAL ROGERS SCHOOL</b>	<b>9,379,395.18</b>	<b>90,720.00</b>	<b>9,470,115.18</b>	<b>4,176,907.89</b>	<b>35,436.08</b>	<b>5,257,771.21</b>	<b>44.5%</b>

**340 SULLIVAN SCHOOL**

512101 PRINCIPAL SALARY	159,650.00	.00	159,650.00	73,684.56	.00	85,965.44	46.2%
512102 ASST PRINCIPAL OFFICE SAL	285,224.04	.00	285,224.04	131,005.92	.00	154,218.12	45.9%
512105 PROFSTAFF GUIDANCE COUNCI	217,960.25	.00	217,960.25	91,768.49	.00	126,191.76	42.1%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.74	.00	26,108.67	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,931,950.89	98,292.00	5,030,242.89	2,208,618.54	.00	2,821,624.35	43.9%
512924 SW LIASON	.00	.00	.00	3,742.50	.00	-3,742.50	100.0%
512958 PARA-PROFESSIONAL SALARY	640,285.04	.00	640,285.04	265,116.22	.00	375,168.82	41.4%
512960 NON INSTRUCT/CUSTODIAL SA	241,137.82	.00	241,137.82	137,942.92	.00	103,194.90	57.2%
530002 CONTRACTED SERVICES	27,500.00	-3,933.75	23,566.25	18,162.54	.00	5,403.71	77.1%
541000 COMPUTER EQUIPMT/SOFTWARE	.00	6,293.75	6,293.75	.00	6,293.75	.00	100.0%
542300 GAS/OIL/SALT SUPPLIES	21,201.00	.00	21,201.00	12,260.34	59.00	8,881.66	58.1%
544400 OFFICE SUPPLIES	25,000.00	3,114.08	28,114.08	27,609.64	170.91	333.53	98.8%
<b>TOTAL SULLIVAN SCHOOL</b>	<b>6,608,104.45</b>	<b>103,766.08</b>	<b>6,711,870.53</b>	<b>3,001,998.41</b>	<b>6,523.66</b>	<b>3,703,348.46</b>	<b>44.8%</b>

**345 WANG SCHOOL**

512101 PRINCIPAL SALARY	145,677.00	.00	145,677.00	68,076.96	.00	77,600.04	46.7%
512102 ASST PRINCIPAL OFFICE SAL	285,264.59	.00	285,264.59	140,768.16	.00	144,496.43	49.3%
512105 PROFSTAFF GUIDANCE COUNCI	226,345.52	.00	226,345.52	95,335.00	.00	131,010.52	42.1%
512902 NONINSTRUCT/SEC & CLERICA	58,195.41	.00	58,195.41	32,086.75	.00	26,108.66	55.1%
512903 SW PROF STAFF/CLASSROOM T	4,400,208.41	.00	4,400,208.41	1,993,504.26	.00	2,406,704.15	45.3%
512924 SW LIASON	.00	.00	.00	1,620.00	.00	-1,620.00	100.0%
512958 PARA-PROFESSIONAL SALARY	498,549.99	51,904.00	550,453.99	182,435.81	.00	368,018.18	33.1%
512960 NON INSTRUCT/CUSTODIAL SA	242,595.26	.00	242,595.26	142,829.21	.00	99,766.05	58.9%
530002 CONTRACTED SERVICES	61,864.00	.00	61,864.00	14,732.45	4,324.78	42,806.77	30.8%
541000 COMPUTER EQUIPMT/SOFTWARE	10,000.00	.00	10,000.00	9,695.55	.88	303.57	97.0%
544400 OFFICE SUPPLIES	40,000.00	490.00	40,490.00	39,256.34	1,230.48	3.18	100.0%
<b>TOTAL WANG SCHOOL</b>	<b>5,968,700.18</b>	<b>52,394.00</b>	<b>6,021,094.18</b>	<b>2,720,340.49</b>	<b>5,556.14</b>	<b>3,295,197.55</b>	<b>45.3%</b>

**505 LOWELL HIGH SCHOOL**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512102 ASST PRINCIPAL OFFICE SAL	153,180.00	.00	153,180.00	85,302.28	.00	67,877.72	55.7%
512103 PROF STAFF LIBRARY INST.	100,725.66	.00	100,725.66	43,757.34	.00	56,968.32	43.4%
512105 PROFSTAFF GUIDANCE COUNCI	1,801,274.74	.00	1,801,274.74	774,836.15	.00	1,026,438.59	43.0%
512106 LHS PRINCIPAL OFFICE SW	172,509.00	.00	172,509.00	95,543.14	.00	76,965.86	55.4%
512108 LHS PRINCIPAL OFFICE 3 SW	564,850.86	.00	564,850.86	266,089.32	.00	298,761.54	47.1%
512109 PROF STAFF ACADIMIC CHAIR	1,287,038.00	.00	1,287,038.00	582,237.86	.00	704,800.14	45.2%
512111 STUDENT BODY ACTIVITIES S	149,300.00	.00	149,300.00	57,768.55	.00	91,531.45	38.7%
512112 FACILITORS SW	1,082,338.00	.00	1,082,338.00	551,098.39	.00	531,239.61	50.9%
512113 COACH INTER SCHOLASTIC SW	570,000.00	.00	570,000.00	303,716.32	.00	266,283.68	53.3%
512114 COACH INTERMURAL SW	100,000.00	.00	100,000.00	36,700.00	.00	63,300.00	36.7%
512115 ADMIN OF ATHLETIC	150,319.68	.00	150,319.68	82,883.00	.00	67,436.68	55.1%
512122 PROF STAFFSTUDENACTIVITY	.00	.00	.00	46,826.89	.00	-46,826.89	100.0%
512207 LHS FINANCE BURSAR	62,390.00	.00	62,390.00	34,398.16	.00	27,991.84	55.1%
512902 NONINSTRUCT/SEC & CLERICA	896,052.44	.00	896,052.44	497,072.70	.00	398,979.74	55.5%
512903 SW PROF STAFF/CLASSROOM T	22,813,381.33	103,297.00	22,916,678.33	9,583,545.06	.00	13,333,133.27	41.8%
512907 SW RETIREMENT/SICK LEAVE	1,512,132.00	.00	1,512,132.00	457,288.39	.00	1,054,843.61	30.2%
512914 SW OPERATIONS MANAGER	119,455.00	.00	119,455.00	56,130.08	.00	63,324.92	47.0%
512915 SW SECURITY GUARD	635,038.00	100,412.00	735,450.00	385,750.42	.00	349,699.58	52.5%
512916 SW COMPUTER REPAIR TECHN	.00	.00	.00	6.59	.00	-6.59	100.0%
512917 SW COMPUTER SUPPORT LIASI	86,137.00	.00	86,137.00	47,486.02	.00	38,650.98	55.1%
512958 PARA-PROFESSIONAL SALARY	901,861.99	.00	901,861.99	547,937.29	.00	353,924.70	60.8%
512960 NON INSTRUCT/CUSTODIAL SA	1,071,836.33	.00	1,071,836.33	599,119.24	.00	472,717.09	55.9%
512968 SUPERVISOR/DIRECTOR	141,220.00	.00	141,220.00	65,059.20	.00	76,160.80	46.1%
512970 STUDENT DATA ANALYST	103,926.29	-97,030.00	6,896.29	6,565.39	.00	330.90	95.2%
513000 SW OVERTIME	.00	.00	.00	2,810.90	.00	-2,810.90	100.0%
514800 SW LONGEVITY	3,000.00	.00	3,000.00	373.56	.00	2,626.44	12.5%
524004 UNIFORM RENTAL	10,000.00	.00	10,000.00	3,033.14	5,863.00	1,103.86	89.0%
524006 RENTAL - OTHER MISC.	50,925.00	32,555.32	83,480.32	36,292.50	45,621.57	1,566.25	98.1%
530002 CONTRACTED SERVICES	224,633.00	.00	224,633.00	135,686.95	36,482.79	52,463.26	76.6%
544400 OFFICE SUPPLIES	409,985.00	-35,805.59	374,179.41	157,714.71	74,126.77	142,337.93	62.0%
570703 CONFERENCES/SEMINARS/EDUC	45,000.00	.00	45,000.00	45,000.00	.00	.00	100.0%
575333 SPECIAL EDUCATION	300,000.00	.00	300,000.00	134,537.50	144,837.50	20,625.00	93.1%
577615 CONTRACTED TRANSPORTATION	128,100.00	.00	128,100.00	74,473.01	30,378.31	23,248.68	81.9%
<b>TOTAL LOWELL HIGH SCHOOL</b>	<b>35,646,609.32</b>	<b>103,428.73</b>	<b>35,750,038.05</b>	<b>15,797,040.05</b>	<b>337,309.94</b>	<b>19,615,688.06</b>	<b>45.1%</b>
<b>705 MCHUGH/BRADY ALTERNATIVE SCH</b>							
512110 SCHOOL CO-ORDINATOR SW	125,000.00	.00	125,000.00	62,307.72	.00	62,692.28	49.8%
512902 NONINSTRUCT/SEC & CLERICA	58,756.22	.00	58,756.22	32,396.00	.00	26,360.22	55.1%
512903 SW PROF STAFF/CLASSROOM T	685,077.81	.00	685,077.81	311,890.41	.00	373,187.40	45.5%
512958 PARA-PROFESSIONAL SALARY	103,410.72	.00	103,410.72	13,598.89	.00	89,811.83	13.2%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512960 NON INSTRUCT/CUSTODIAL SA	60,949.80	.00	60,949.80	35,297.81	.00	25,651.99	57.9%
530002 CONTRACTED SERVICES	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
530064 SCHOOLS-PROFESSIONAL DEVL	5,817.00	-5,033.80	783.20	783.20	.00	.00	100.0%
542300 GAS/OIL/SALT SUPPLIES	2,500.00	.00	2,500.00	.00	.00	2,500.00	.0%
544400 OFFICE SUPPLIES	18,472.00	5,033.80	23,505.80	13,699.30	4,450.06	5,356.44	77.2%
TOTAL MCHUGH/BRADY ALTERNATIVE	1,069,983.55	.00	1,069,983.55	469,973.33	4,450.06	595,560.16	44.3%

**805 SYSTEMWIDE SCHOOLS**

511000 SW SALARIES PERMANENT	193,116.60	.00	193,116.60	75,186.95	.00	117,929.65	38.9%
511100 SALARIES & WAGES	93,600.00	.00	93,600.00	46,957.40	.00	46,642.60	50.2%
512104 PROF STAFF PSYCHOLOGIST	3,715,896.32	.00	3,715,896.32	2,186,455.72	.00	1,529,440.60	58.8%
512110 SCHOOL CO-ORDINATOR SW	680,087.44	.00	680,087.44	429,602.16	.00	250,485.28	63.2%
512112 FACILITORS SW	2,277,936.65	97,703.00	2,375,639.65	1,060,448.83	.00	1,315,190.82	44.6%
512116 ATENDENCE OFFICER	96,153.78	.00	96,153.78	40,483.96	.00	55,669.82	42.1%
512118 ADULT ED DIRECTOR	132,946.00	.00	132,946.00	73,303.26	.00	59,642.74	55.1%
512119 SCHOOL COORD K-4	270,260.00	.00	270,260.00	198,734.50	.00	71,525.50	73.5%
512120 ADMIN ED TECH SW	123,822.00	.00	123,822.00	68,270.66	.00	55,551.34	55.1%
512125 LAU TESTING SPECIALIST	.00	.00	.00	11.82	.00	-11.82	100.0%
512130 Occ Physical Therapist	1,694,496.12	.00	1,694,496.12	755,128.29	.00	939,367.83	44.6%
512131 Speech Therapist	3,518,927.60	.00	3,518,927.60	1,374,722.88	.00	2,144,204.72	39.1%
512132 HEARING IMPAIRED TEACHER	212,169.99	.00	212,169.99	89,330.56	.00	122,839.43	42.1%
512133 ADMIN SPECIAL ED	160,425.00	.00	160,425.00	87,777.65	.00	72,647.35	54.7%
512134 VISION IMPARED TEACHER	101,487.74	.00	101,487.74	42,729.72	.00	58,758.02	42.1%
512135 SOCIAL WORKER	.00	7,631,429.88	7,631,429.88	2,536,725.98	.00	5,094,703.90	33.2%
512136 HOMEBOUND INSTRUCTOR	65,923.00	.00	65,923.00	19,090.25	.00	46,832.75	29.0%
512137 EVALUATION CHAIRPERSON	1,944,038.73	.00	1,944,038.73	817,195.01	.00	1,126,843.72	42.0%
512140 SCHOOLS-DATABASE ADMINIST	99,391.00	.00	99,391.00	54,800.54	.00	44,590.46	55.1%
512142 Family Res Center Coordin	129,473.29	.00	129,473.29	71,388.94	.00	58,084.35	55.1%
512143 COUNSEL FOR STUDENT SERVI	324,058.50	.00	324,058.50	178,648.88	.00	145,409.62	55.1%
512146 Coordinator of Science K-	138,842.00	.00	138,842.00	147,060.91	.00	-8,218.91	105.9%
512147 CHIEF OPERATING OFFICER	223,130.00	.00	223,130.00	122,265.72	.00	100,864.28	54.8%
512148 CHIEF OF SCHOOLS	179,375.00	.00	179,375.00	99,346.18	.00	80,028.82	55.4%
512149 CHIEF OF EQUITY	.00	.00	.00	1,582.37	.00	-1,582.37	100.0%
512150 DIRECTOR OF IT	245,839.00	.00	245,839.00	135,725.39	.00	110,113.61	55.2%
512152 HR RELATIONS ASSISTANT	187,372.00	.00	187,372.00	103,634.51	.00	83,737.49	55.3%
512156 PRINCIPAL MENTORS	14,400.00	.00	14,400.00	7,200.00	.00	7,200.00	50.0%
512157 COMMUNITY OUTREACH STRATE	93,027.07	.00	93,027.07	51,291.63	.00	41,735.44	55.1%
512158 FACILITY AREA MANAGERS	102,287.50	.00	102,287.50	56,397.48	.00	45,890.02	55.1%
512159 DIRECTOR OF RESEARCH & AC	151,576.00	.00	151,576.00	83,573.11	.00	68,002.89	55.1%
512203 ASST.-DATA BASE-ADMINISTR	62,100.00	.00	62,100.00	37,795.25	.00	24,304.75	60.9%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
512204 ASSISTANT SUPERINT- BUSIN	188,600.00	.00	188,600.00	104,455.44	.00	84,144.56	55.4%
512205 ASSISTANT-SUPERINTENDANT	176,813.00	.00	176,813.00	101,244.23	.00	75,568.77	57.3%
512206 BUDGET ANALYST	195,964.95	.00	195,964.95	108,045.65	.00	87,919.30	55.1%
512301 Administrative Apprentice	272,160.00	.00	272,160.00	77,624.00	.00	194,536.00	28.5%
512401 SUBSTITUTES DAY TO DAY	3,000,000.00	.00	3,000,000.00	1,920,788.80	.00	1,079,211.20	64.0%
512402 SUBSTITUTES LONG TERM	900,000.00	.00	900,000.00	158,119.24	.00	741,880.76	17.6%
512800 SW SUPERINTENDENT	235,750.00	.00	235,750.00	130,569.26	.00	105,180.74	55.4%
512901 SW DEPUTY SUPERINTEN-CIRR	179,375.00	.00	179,375.00	99,346.18	.00	80,028.82	55.4%
512902 NONINSTRUCT/SEC & CLERICA	2,197,297.32	.00	2,197,297.32	1,172,298.42	.00	1,024,998.90	53.4%
512903 SW PROF STAFF/CLASSROOM T	595,446.40	.00	595,446.40	259,954.93	.00	335,491.47	43.7%
512906 SW SUPERVISOR OF CUSTODDI	134,588.81	.00	134,588.81	81,110.57	.00	53,478.24	60.3%
512908 SW BUS MONITORS	14,000.00	.00	14,000.00	18,695.47	.00	-4,695.47	133.5%
512910 ATTENDANCE MONITOR SALARY	152,265.50	.00	152,265.50	66,021.24	.00	86,244.26	43.4%
512916 SW COMPUTER REPAIR TECHN	91,520.39	.00	91,520.39	55,034.59	.00	36,485.80	60.1%
512917 SW COMPUTER SUPPORT LIASI	330,126.31	90,504.00	420,630.31	172,773.59	.00	247,856.72	41.1%
512918 SW SCHOOL COMMITTEE STIP	112,000.00	.00	112,000.00	39,877.08	.00	72,122.92	35.6%
512920 S&W GRANT MANAGER	.00	.00	.00	3,865.69	.00	-3,865.69	100.0%
512921 SW MANAGEMENT INFORM SPEC	103,365.00	.00	103,365.00	56,996.90	.00	46,368.10	55.1%
512922 SW MAIL COURIER	60,850.00	.00	60,850.00	35,060.00	.00	25,790.00	57.6%
512923 SW TUTORS	.00	50,000.00	50,000.00	64,906.80	.00	-14,906.80	129.8%
512924 SW LIASON	1,232,557.33	18,900.00	1,251,457.33	541,331.89	.00	710,125.44	43.3%
512925 SW HEARING IMPAIRED SIGNE	113,347.38	-50,000.00	63,347.38	32,431.93	.00	30,915.45	51.2%
512958 PARA-PROFESSIONAL SALARY	1,598,959.00	-676,412.60	922,546.40	.00	.00	922,546.40	.0%
512960 NON INSTRUCT/CUSTODIAL SA	121,030.95	.00	121,030.95	69,409.71	.00	51,621.24	57.3%
512963 STIPENDS- OTHER	172,200.00	6,000.00	178,200.00	36,954.52	.00	141,245.48	20.7%
512965 SCHOOLS-SUBSTITUTE CALLIN	20,000.00	.00	20,000.00	10,476.18	.00	9,523.82	52.4%
512972 DIRECTOR/ALTERNATIVE ED	146,938.00	.00	146,938.00	81,018.52	.00	65,919.48	55.1%
512973 ASSISTANT HR DIRECTOR	150,000.00	-150,000.00	.00	.00	.00	.00	.0%
513000 SW OVERTIME	125,063.00	.00	125,063.00	182,937.86	.00	-57,874.86	146.3%
513001 SCHL OVERTIME-SUB.CLERICA	30,300.00	20,000.00	50,300.00	55,242.94	.00	-4,942.94	109.8%
513002 OVERTIME - BUILDING USE	70,000.00	.00	70,000.00	.00	.00	70,000.00	.0%
513101 MAN-OUT OVERTIME	150,064.00	.00	150,064.00	115,316.63	.00	34,747.37	76.8%
518300 STAFF TRAINING	125,000.00	.00	125,000.00	93,150.00	.00	31,850.00	74.5%
520703 COMPUTER NETWORK MANAGER	72,678.00	.00	72,678.00	40,071.86	.00	32,606.14	55.1%
524008 RENTAL-SCHOOL ADM OFFICE	534,536.00	.00	534,536.00	311,806.53	221,097.27	1,632.20	99.7%
530000 PROFESSIONAL SERVICES	220,000.00	.00	220,000.00	128,986.95	87,063.15	3,949.90	98.2%
530002 CONTRACTED SERVICES	1,751,972.00	1,116,508.45	2,868,480.45	1,204,707.91	656,806.42	1,006,966.12	64.9%
530041 CONTRACTED SERVICE LEGAL	10,000.00	.00	10,000.00	-200.00	.00	10,200.00	-2.0%
530103 PRE-EMPLOYMENT PHYSICALS	55,000.00	.00	55,000.00	17,310.00	12,690.00	25,000.00	54.5%
530105 TRAINING/EVALUATION PRG.	35,000.00	.00	35,000.00	14,000.00	21,000.00	.00	100.0%
530107 HOMEBOUND INSTRUCTION-SCH	75,000.00	.00	75,000.00	36,281.40	.00	38,718.60	48.4%
530112 SPECIAL PROGRAMS/PROJECTS	1,800.00	.00	1,800.00	1,345.90	420.00	34.10	98.1%
530115 SCHOOL-FIELD TRIPS	2,500.00	97,030.00	99,530.00	2,029.97	97,410.32	89.71	99.9%
531702 ADVERTISING	55,000.00	.00	55,000.00	105.00	2,595.50	52,299.50	4.9%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
531800 PRINTING & BINDING	15,000.00	.00	15,000.00	2,657.38	2,714.10	9,628.52	35.8%
531904 TUITION REIMBURSEMENT	260,000.00	.00	260,000.00	95,640.24	.00	164,359.76	36.8%
535600 FUNDRAISING	.00	6,000.00	6,000.00	4,944.16	.00	1,055.84	82.4%
536900 POSTAGE	51,000.00	.00	51,000.00	51,000.00	.00	.00	100.0%
537600 WATER & SEWER	250,000.00	.00	250,000.00	114,514.60	.00	135,485.40	45.8%
539900 MISC. OTHER SVC	2,500.00	1,000.00	3,500.00	2,560.00	787.00	153.00	95.6%
540900 DATA PROC-EQUIP & SUPPLY	921,570.00	-308,950.89	612,619.11	557,889.94	.00	54,729.17	91.1%
541000 COMPUTER EQUIPMT/SOFTWARE	245,000.00	690,076.75	935,076.75	690,803.88	11,466.00	232,806.87	75.1%
541500 BASIC TEXT	5,000.00	.00	5,000.00	1,713.84	1,581.00	1,705.16	65.9%
542000 INSTRUMENTS	55,000.00	4,673.11	59,673.11	11,165.32	21,667.51	26,840.28	55.0%
544400 OFFICE SUPPLIES	2,619,100.00	257,145.17	2,876,245.17	2,179,494.14	373,898.71	322,852.32	88.8%
545700 GENERAL SUPPLIES	48,000.00	-28,000.00	20,000.00	8,439.36	7,413.89	4,146.75	79.3%
563600 HEALTH INSURANCE	28,224,676.00	13,588.00	28,238,264.00	17,642,525.31	.00	10,595,738.69	62.5%
563601 STUDENT INSURANCE	30,000.00	.00	30,000.00	26,088.00	3,165.00	747.00	97.5%
570102 COMPUT.HARDW/SOFTWARE UND	1,000,000.00	-65,452.57	934,547.43	119,505.16	22,926.85	792,115.42	15.2%
570402 SCHOOL MEMBERSHIP FEES	282,500.00	.00	282,500.00	60,252.99	162,510.82	59,736.19	78.9%
570701 IN-STA TRAVEL REIMB & SEM	40,000.00	.00	40,000.00	21,868.31	.00	18,131.69	54.7%
571801 EDUCATION INCENTIVE	70,000.00	-1,000.00	69,000.00	105,600.00	.00	-36,600.00	153.0%
575243 SCHOOL REPAIR&MAINT BUILD	350,000.00	17,968.41	367,968.41	143,803.07	177,752.41	46,412.93	87.4%
575268 CLASSROOM RENTAL EXP	629,820.00	-30,000.00	599,820.00	153,425.00	206,395.00	240,000.00	60.0%
575270 SCHOOL COPIER LEASE/RENTA	.00	329,114.04	329,114.04	254,406.35	74,707.69	.00	100.0%
575333 SPECIAL EDUCATION	10,033,486.00	81,228.46	10,114,714.46	3,644,542.17	6,152,793.31	317,378.98	96.9%
575370 SCHOOL TELEPHONE	175,000.00	.00	175,000.00	71,072.37	.00	103,927.63	40.6%
575377 SCHOOL STAFF PARKING	.00	30,000.00	30,000.00	17,418.75	.00	12,581.25	58.1%
575422 SCHOOL REPAIR & MAINT EQU	500,000.00	-252,903.71	247,096.29	4,838.61	242,257.68	.00	100.0%
575452 SCHOOL PRESERVATIVE (FLOO	42,000.00	.00	42,000.00	.00	.00	42,000.00	.0%
576110 SCHOOL REPLACE EQUIPMENT	300,000.00	.00	300,000.00	81,530.81	47,804.52	170,664.67	43.1%
577515 HOSPITALIZED CHILDREN	55,000.00	.00	55,000.00	23,683.96	31,316.04	.00	100.0%
577615 CONTRACTED TRANSPORTATION	15,110,164.00	628,397.39	15,738,561.39	4,532,120.63	10,977,142.38	229,298.38	98.5%
577717 SCHOOL SOFTWARE EXP	939,400.00	.00	939,400.00	877,537.73	51,387.40	10,474.87	98.9%
577724 SCHOOL TESTING EVALUATION	31,000.00	.00	31,000.00	30,992.22	.00	7.78	100.0%
577730 SCHOOL ROTC EQUIPMENT	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
577760 FIELD TRIPS	57,000.00	.00	57,000.00	.00	46,000.00	11,000.00	80.7%
577766 SCHOOL SUP OFFICE EXP	175,000.00	7,300.00	182,300.00	3,728.90	8,024.00	170,547.10	6.4%
577769 SCHOOL MEMBERSHIP	35,000.00	.00	35,000.00	21,074.00	.00	13,926.00	60.2%
584600 SCHOOL CAPITAL IMPROVEMEN	200,000.00	18,038.00	218,038.00	103,320.41	15,777.58	98,940.01	54.6%
<b>TOTAL SYSTEMWIDE SCHOOLS</b>	<b>95,798,442.67</b>	<b>9,649,884.89</b>	<b>105,448,327.56</b>	<b>50,414,527.90</b>	<b>19,738,571.55</b>	<b>35,295,228.11</b>	<b>66.5%</b>
<b>993 TWILIGHT PROGRAM</b>							
512141 Instructional/Prof Staff	1,550,000.00	181,420.00	1,731,420.00	1,048,588.85	.00	682,831.15	60.6%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 1/31/2026**  
**SCHOOL ACCOUNTS**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530002 CONTRACTED SERVICES	230,000.00	4,944.00	234,944.00	20,964.10	82,399.89	131,580.01	44.0%
544400 OFFICE SUPPLIES	134,000.00	84.95	134,084.95	2,911.56	9,172.74	122,000.65	9.0%
TOTAL TWILIGHT PROGRAM	1,914,000.00	186,448.95	2,100,448.95	1,072,464.51	91,572.63	936,411.81	55.4%
TOTAL GENERAL FUND	271,489,114.00	3,985,568.08	275,474,682.08	125,757,912.89	20,428,215.05	129,288,554.14	53.1%
GRAND TOTAL	271,489,114.00	3,985,568.08	275,474,682.08	125,757,912.89	20,428,215.05	129,288,554.14	53.1%

\*\* END OF REPORT - Generated by Kelly Oakes \*\*

**CITY OF LOWELL  
PARKING FUND ENTERPRISE - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>4450 CITY-PARKING GARAGES</b>							
<b>4450004 CITY-PARKING GARAGES</b>							
424300 PRK FEES-AYOTTE	-1,412,000.00	.00	-1,412,000.00	-557,646.23	.00	-854,353.77	39.5%
424302 PARKING FEES-JOHN ST.	-1,253,652.00	.00	-1,253,652.00	-640,872.30	.00	-612,779.70	51.1%
424303 PARKING FEES-DAVIDSON LOT	-295,000.00	.00	-295,000.00	-168,955.80	.00	-126,044.20	57.3%
424304 PRK FEES -ROY	-1,450,000.00	.00	-1,450,000.00	-788,148.91	.00	-661,851.09	54.4%
424305 PARK METER FEES-STREETS	-1,150,000.00	.00	-1,150,000.00	-676,414.04	.00	-473,585.96	58.8%
424306 PRK FEES-LOWER LOCK	-360,000.00	.00	-360,000.00	-415,799.17	.00	55,799.17	115.5%
424307 HCID	-500,000.00	.00	-500,000.00	-377,914.48	.00	-122,085.52	75.6%
424309 PRK FEES- JAM GARAGE	-1,525,000.00	.00	-1,525,000.00	-623,512.89	.00	-901,487.11	40.9%
432204 PARKING TICKET LATE FEES	-110,000.00	.00	-110,000.00	-86,146.20	.00	-23,853.80	78.3%
433204 PARKING TICKET MARK-FEES	-187,000.00	.00	-187,000.00	-99,449.70	.00	-87,550.30	53.2%
433205 RFP-BAG RENTAL-PASS CARDS	-112,000.00	.00	-112,000.00	-41,950.20	.00	-70,049.80	37.5%
433206 COLLECTION FEE (% OF REVE	-50,000.00	.00	-50,000.00	-5,444.60	.00	-44,555.40	10.9%
442043 MISCELANEOUS PERMITS	-90,000.00	.00	-90,000.00	-74,884.00	.00	-15,116.00	83.2%
469026 MISC GEN STATE REVENUE	-82,546.00	.00	-82,546.00	.00	.00	-82,546.00	.0%
477001 PARKING TICKET-FINES	-775,000.00	.00	-775,000.00	-664,137.30	.00	-110,862.70	85.7%
482003 OTHER MISC INTEREST	.00	.00	.00	-32,477.04	.00	32,477.04	100.0%
484023 RENTAL INCOME - MIDDLESEX	.00	.00	.00	-95,412.91	.00	95,412.91	100.0%
497600 TRANS IN FROM TRUST FUND	-2,387,658.00	.00	-2,387,658.00	.00	.00	-2,387,658.00	.0%
TOTAL CITY-PARKING GARAGES	-11,739,856.00	.00	-11,739,856.00	-5,349,165.77	.00	-6,390,690.23	45.6%
<b>4450005 CITY-PARKING GARAGES</b>							
511000 SW SALARIES PERMANENT	595,205.00	.00	595,205.00	322,709.95	.00	272,495.05	54.2%
513000 SW OVERTIME	20,000.00	-1,312.25	18,687.75	1,176.88	.00	17,510.87	6.3%
518501 BUY-BACK-SICK LEAVE(EMP.B	.00	1,312.25	1,312.25	1,312.25	.00	.00	100.0%
TOTAL CITY-PARKING GARAGES	615,205.00	.00	615,205.00	325,199.08	.00	290,005.92	52.9%
<b>4450010 CITY-PARKING GARAGES</b>							
520100 ENERGY-ELECTRICITY	464,000.00	.00	464,000.00	159,876.69	.00	304,123.31	34.5%
520200 TELEPHONE	108,000.00	.00	108,000.00	38,760.09	29,199.86	40,040.05	62.9%

**CITY OF LOWELL  
PARKING FUND ENTERPRISE - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
520500 REPAIR & MAINT-EQUIPMENT	126,695.00	377,431.42	504,126.42	38,769.83	52,100.34	413,256.25	18.0%
520507 REPAIR & MAINT-BUILDINGS	220,000.00	73,028.88	293,028.88	72,741.82	84,723.11	135,563.95	53.7%
520509 REPAIR & MAINT-OTHER	56,000.00	.00	56,000.00	.00	8,000.00	48,000.00	14.3%
520514 REPAIR & MAINT-ELEVATORS	90,000.00	665,249.25	755,249.25	.00	111,448.25	643,801.00	14.8%
520518 SURFACE LOT REPAIR/MAINT	50,000.00	-20,000.68	29,999.32	.00	1,799.32	28,200.00	6.0%
522800 PAINT / METER DIVISION	27,750.00	.00	27,750.00	.00	2,155.19	25,594.81	7.8%
524004 UNIFORM RENTAL	20,300.00	1,766.00	22,066.00	2,765.50	42.33	19,258.17	12.7%
525005 INDEPENDENT AUDIT	1,850.00	290.85	2,140.85	1,855.96	190.24	94.65	95.6%
530001 PROF SVC -SUB CONTRACTORS	3,087,700.00	529,211.16	3,616,911.16	1,543,917.48	2,072,993.68	.00	100.0%
530015 OTHER SERVICES	3,700.00	.00	3,700.00	390.00	2,610.00	700.00	81.1%
530034 ONLINE PAYMENT CONV FEE	403,000.00	34,955.73	437,955.73	34,955.73	.00	403,000.00	8.0%
530073 CREDIT CARD FEES	204,000.00	32,414.00	236,414.00	121,771.79	.00	114,642.21	51.5%
531800 PRINTING & BINDING	11,563.00	.00	11,563.00	.00	1,818.50	9,744.50	15.7%
571903 INSURANCE - OTHER	64,000.00	.00	64,000.00	54,000.00	.00	10,000.00	84.4%
571904 INS PREMIUMS - BONDS	64,000.00	.00	64,000.00	.00	.00	64,000.00	.0%
573400 MISCELLANEOUS CHARGES	5,000.00	.00	5,000.00	1,491.51	1,333.00	2,175.49	56.5%
588401 IMPROV-SIGNALIZATION	50,000.00	-50,000.00	.00	.00	.00	.00	.0%
589137 NEW VEHICLES	.00	71,800.00	71,800.00	71,754.28	.00	45.72	99.9%
598002 INTERFND TRAN OUT SPEC RE	20,000.00	.00	20,000.00	.00	.00	20,000.00	.0%
TOTAL CITY-PARKING GARAGES	5,077,558.00	1,716,146.61	6,793,704.61	2,143,050.68	2,368,413.82	2,282,240.11	66.4%
<b>44500015 CITY-PARKING GARAGES</b>							
543100 CUSTODIAL-SUPPLIES	3,500.00	.00	3,500.00	1,890.00	1,610.00	.00	100.0%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	2,244.45	244.39	2,511.16	49.8%
TOTAL CITY-PARKING GARAGES	8,500.00	.00	8,500.00	4,134.45	1,854.39	2,511.16	70.5%
<b>44500025 CITY-PARKING GARAGES</b>							
597003 INT LT DEBT	1,811,822.00	.00	1,811,822.00	870,073.20	.00	941,748.80	48.0%
597303 DEBT SERV PRINC	3,345,904.00	.00	3,345,904.00	3,345,904.00	.00	.00	100.0%
598001 INT OP TRNS GEN FND	880,867.00	.00	880,867.00	.00	.00	880,867.00	.0%
TOTAL CITY-PARKING GARAGES	6,038,593.00	.00	6,038,593.00	4,215,977.20	.00	1,822,615.80	69.8%
TOTAL CITY-PARKING GARAGES	.00	1,716,146.61	1,716,146.61	1,339,195.64	2,370,268.21	-1,993,317.24	216.2%
TOTAL REVENUES	-11,739,856.00	.00	-11,739,856.00	-5,349,165.77	.00	-6,390,690.23	
TOTAL EXPENSES	11,739,856.00	1,716,146.61	13,456,002.61	6,688,361.41	2,370,268.21	4,397,372.99	
GRAND TOTAL	.00	1,716,146.61	1,716,146.61	1,339,195.64	2,370,268.21	-1,993,317.24	216.2%

\*\* END OF REPORT - Generated by Kelly Oakes \*\*

**CITY OF LOWELL  
WASTEWATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>6000 WASTEWATER ENTERPRISE FUND</b>							
<b>60000005 REVENUE USER CHARGES USER CHAR</b>							
424600 SEWER USAGE REVENUE	-25,078,843.00	.00	-25,078,843.00	-14,027,198.05	.00	-11,051,644.95	55.9%
424606 SEPTAGE RECEIPTS	-2,500,000.00	.00	-2,500,000.00	-1,574,266.83	.00	-925,733.17	63.0%
424700 TRASH/RECYCLING SERVICES	-1,000,000.00	.00	-1,000,000.00	.00	.00	-1,000,000.00	.0%
482003 OTHER MISC INTEREST	-200,000.00	.00	-200,000.00	-84,430.77	.00	-115,569.23	42.2%
TOTAL REVENUE USER CHARGES USE	-28,778,843.00	.00	-28,778,843.00	-15,685,895.65	.00	-13,092,947.35	54.5%
<b>60000006 WASTEWATER ENTERPRISE FUND</b>							
422103 SEWER LIEN REVENUE	-1,100,000.00	.00	-1,100,000.00	-596,083.46	.00	-503,916.54	54.2%
TOTAL WASTEWATER ENTERPRISE FU	-1,100,000.00	.00	-1,100,000.00	-596,083.46	.00	-503,916.54	54.2%
<b>60000030 WASTEWATER REVENUE DEPT REV OT</b>							
437204 LABORATORY ANALYSIS REC.	-19,000.00	.00	-19,000.00	-9,415.00	.00	-9,585.00	49.6%
TOTAL WASTEWATER REVENUE DEPT	-19,000.00	.00	-19,000.00	-9,415.00	.00	-9,585.00	49.6%
<b>60000035 WASTEWATER REVENUE SPEC ASSTS</b>							
424602 TEWKSBURY ASSESSMENT	-1,755,416.00	.00	-1,755,416.00	.00	.00	-1,755,416.00	.0%
424605 CHELMSFORD ASSESSMENT	-1,998,733.00	.00	-1,998,733.00	.00	.00	-1,998,733.00	.0%
424607 DRACUT/TYNGSBORO ASSEMNT	-2,211,679.00	.00	-2,211,679.00	.00	.00	-2,211,679.00	.0%
TOTAL WASTEWATER REVENUE SPEC	-5,965,828.00	.00	-5,965,828.00	.00	.00	-5,965,828.00	.0%
<b>60000040 WASTEWATER REVENUE OTHER REVEN</b>							

**CITY OF LOWELL  
 WASTEWATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
437017 JUNK/SCRAP METAL REVENUE-	.00	.00	.00	-1,208.80	.00	1,208.80	100.0%
484011 OTHER MISC INTEREST (SLN)	.00	.00	.00	-72,819.21	.00	72,819.21	100.0%
484014 ELECTRIC REBATE PROGRAMS	.00	.00	.00	-14,039.25	.00	14,039.25	100.0%
TOTAL WASTEWATER REVENUE OTHER	.00	.00	.00	-88,067.26	.00	88,067.26	100.0%

**60000055 WASTEWATER TREATMENT DEPT PERS**

511000 SW SALARIES PERMANENT	4,265,495.00	.00	4,265,495.00	2,084,451.13	.00	2,181,043.87	48.9%
512000 SW TEMPORARY	35,000.00	.00	35,000.00	18,782.40	.00	16,217.60	53.7%
513000 SW OVERTIME	208,350.00	.00	208,350.00	140,842.43	.00	67,507.57	67.6%
514000 SW HOLIDAY	42,230.00	.00	42,230.00	21,742.08	.00	20,487.92	51.5%
514300 SW SHIFT DIFFERENTIAL	50,099.00	.00	50,099.00	26,730.26	.00	23,368.74	53.4%
514400 SW LICENSE INCENTIVE	14,000.00	.00	14,000.00	400.00	.00	13,600.00	2.9%
514800 SW LONGEVITY	60.00	.00	60.00	.00	.00	60.00	.0%
514900 SW SICK LEAVE INCENTIVE P	18,000.00	.00	18,000.00	13,188.99	.00	4,811.01	73.3%
TOTAL WASTEWATER TREATMENT DEP	4,633,234.00	.00	4,633,234.00	2,306,137.29	.00	2,327,096.71	49.8%

**60000060 WASTEWATER TREATMENT DEPT UTIL**

520102 ENERGY-HEATING OIL	1,831,000.00	.00	1,831,000.00	763,024.49	.00	1,067,975.51	41.7%
TOTAL WASTEWATER TREATMENT DEP	1,831,000.00	.00	1,831,000.00	763,024.49	.00	1,067,975.51	41.7%

**60000065 WASTEWATER TREATMENT DEPT PURC**

520507 REPAIR & MAINT-BUILDINGS	650,000.00	38,220.00	688,220.00	355,293.88	92,171.31	240,754.81	65.0%
520701 SOFTWARE REPLACEMENT	73,000.00	.00	73,000.00	34,511.52	4,826.62	33,661.86	53.9%
521402 SLUDGE REMOVAL	6,114,000.00	.00	6,114,000.00	2,422,988.47	3,600,740.64	90,270.89	98.5%
522700 SPECIAL DETAIL	125,000.00	.00	125,000.00	84,687.50	200.00	40,112.50	67.9%
524004 UNIFORM RENTAL	10,000.00	.00	10,000.00	6,490.27	3,507.73	2.00	100.0%
525103 STREET SWEEPING	100,000.00	5,636.50	105,636.50	79,298.53	21,158.63	5,179.34	95.1%
530000 PROFESSIONAL SERVICES	250,000.00	.00	250,000.00	133,097.05	58,289.49	58,613.46	76.6%
530105 TRAINING/EVALUATION PRG.	35,000.00	.00	35,000.00	20,555.00	11,215.00	3,230.00	90.8%
588506 CATCH BASIN CLEANING AND	275,000.00	.00	275,000.00	80,357.81	192,986.61	1,655.58	99.4%
588811 STORMWATER	50,000.00	.00	50,000.00	13,413.20	3,426.41	33,160.39	33.7%
TOTAL WASTEWATER TREATMENT DEP	7,682,000.00	43,856.50	7,725,856.50	3,230,693.23	3,988,522.44	506,640.83	93.4%

**CITY OF LOWELL**  
**WASTEWATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>60000070 WASTEWATER TREATMENT DEPT SUPP</b>							
542300 GAS/OIL/SALT SUPPLIES	50,000.00	.00	50,000.00	20,495.57	.00	29,504.43	41.0%
542600 CHEMICALS-SUPPLIES	2,050,000.00	.00	2,050,000.00	1,075,951.12	894,026.86	80,022.02	96.1%
542800 LABORATORY-SUPPLIES	38,000.00	.00	38,000.00	10,754.39	10,745.61	16,500.00	56.6%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,118.87	362.06	4,019.07	46.4%
TOTAL WASTEWATER TREATMENT DEP	2,145,500.00	.00	2,145,500.00	1,110,319.95	905,134.53	130,045.52	93.9%
<b>60000075 WASTEWATER TREATMENT ENT</b>							
571903 INSURANCE - OTHER	70,000.00	.00	70,000.00	60,000.00	.00	10,000.00	85.7%
573006 SETTLEMENTS	14,000.00	.00	14,000.00	.00	.00	14,000.00	.0%
573400 MISCELLANEOUS CHARGES	15,000.00	.00	15,000.00	5,755.49	.00	9,244.51	38.4%
TOTAL WASTEWATER TREATMENT ENT	99,000.00	.00	99,000.00	65,755.49	.00	33,244.51	66.4%
<b>60000076 WASTEWATER ENTERPRISE FUND</b>							
598001 INT OP TRNS GEN FND	9,657,816.00	.00	9,657,816.00	.00	.00	9,657,816.00	.0%
TOTAL WASTEWATER ENTERPRISE FU	9,657,816.00	.00	9,657,816.00	.00	.00	9,657,816.00	.0%
<b>60000077 WASTEWATER ENTERPRISE FUND</b>							
587402 ENVIRONMENTAL MONITORING	.00	55,000.00	55,000.00	43,693.19	124.98	11,181.83	79.7%
588810 PURCHASE OF PLOTTER	55,000.00	-55,000.00	.00	.00	.00	.00	.0%
589132 REPLACE MOTOR VEHICLE	410,444.00	.00	410,444.00	.00	208,704.85	201,739.15	50.8%
589166 OFFICE FURNITURE & EQUIPM	15,000.00	.00	15,000.00	1,920.52	.00	13,079.48	12.8%
TOTAL WASTEWATER ENTERPRISE FU	480,444.00	.00	480,444.00	45,613.71	208,829.83	226,000.46	53.0%
<b>60004266 WASTE WATER-COLLECTION</b>							

**CITY OF LOWELL  
WASTEWATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
521404 IMPROVE-SEWERAGE	125,000.00	55,195.41	180,195.41	75,700.13	34,790.22	69,705.06	61.3%
TOTAL WASTE WATER-COLLECTION	125,000.00	55,195.41	180,195.41	75,700.13	34,790.22	69,705.06	61.3%
<b>60004594 WASTEWATER FUND DEBT</b>							
597001 INT -SEWER LONG TERM DEBT	3,204,197.00	.00	3,204,197.00	2,120,396.86	.00	1,083,800.14	66.2%
597501 INDIR-INT.TEMP LOAN SEWER	68,927.00	24,310.26	93,237.26	93,237.26	.00	.00	100.0%
597502 DEBT PRINC -SEWER	5,936,553.00	-24,310.26	5,912,242.74	5,408,279.51	.00	503,963.23	91.5%
TOTAL WASTEWATER FUND DEBT	9,209,677.00	.00	9,209,677.00	7,621,913.63	.00	1,587,763.37	82.8%
TOTAL WASTEWATER ENTERPRISE FU	.00	99,051.91	99,051.91	-1,160,303.45	5,137,277.02	-3,877,921.66	4015.0%
TOTAL REVENUES	-35,863,671.00	.00	-35,863,671.00	-16,379,461.37	.00	-19,484,209.63	
TOTAL EXPENSES	35,863,671.00	99,051.91	35,962,722.91	15,219,157.92	5,137,277.02	15,606,287.97	
GRAND TOTAL	.00	99,051.91	99,051.91	-1,160,303.45	5,137,277.02	-3,877,921.66	4015.0%

\*\* END OF REPORT - Generated by Kelly Oakes \*\*

**CITY OF LOWELL**  
**WATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
<b>6100 WATER ENTERPRISE</b>							
<b>61000005 REVENUE WATER ENTERPRISE</b>							
421100 WATER USAGE CHARGES	-15,139,658.00	.00	-15,139,658.00	-9,238,483.96	.00	-5,901,174.04	61.0%
422102 WATER LIEN REVENUE	-678,000.00	.00	-678,000.00	-333,582.39	.00	-344,417.61	49.2%
437017 JUNK/SCRAP METAL REVENUE-	-2,000.00	.00	-2,000.00	-538.00	.00	-1,462.00	26.9%
437025 WATER- PERMIT FEES/MISC	-275,000.00	.00	-275,000.00	-169,416.18	.00	-105,583.82	61.6%
482003 OTHER MISC INTEREST	-275,000.00	.00	-275,000.00	-49,012.85	.00	-225,987.15	17.8%
TOTAL REVENUE WATER ENTERPRISE	-16,369,658.00	.00	-16,369,658.00	-9,791,033.38	.00	-6,578,624.62	59.8%
<b>61000055 WATER DEPT PERSONAL SERVICES</b>							
511000 SW SALARIES PERMANENT	2,983,091.12	-10,000.00	2,973,091.12	1,625,947.65	.00	1,347,143.47	54.7%
512000 SW TEMPORARY	30,000.00	-20,000.00	10,000.00	.00	.00	10,000.00	.0%
513000 SW OVERTIME	132,000.00	20,000.00	152,000.00	136,606.53	.00	15,393.47	89.9%
514000 SW HOLIDAY	26,709.00	.00	26,709.00	17,090.34	.00	9,618.66	64.0%
514300 SW SHIFT DIFFERENTIAL	25,500.00	.00	25,500.00	9,353.25	.00	16,146.75	36.7%
515300 SW STANDBY PAY	.00	10,000.00	10,000.00	3,192.82	.00	6,807.18	31.9%
51803 INCENTIVE BB ACTIVE EMPLOY	17,000.00	.00	17,000.00	6,211.02	.00	10,788.98	36.5%
TOTAL WATER DEPT PERSONAL SERV	3,214,300.12	.00	3,214,300.12	1,798,401.61	.00	1,415,898.51	56.0%
<b>61000060 WATER DEPT UTILITIES</b>							
520100 ENERGY-ELECTRICITY	1,211,204.92	.00	1,211,204.92	691,159.10	.00	520,045.82	57.1%
520101 ENERGY-HEATING GAS	100,803.11	.00	100,803.11	35,649.93	.00	65,153.18	35.4%
TOTAL WATER DEPT UTILITIES	1,312,008.03	.00	1,312,008.03	726,809.03	.00	585,199.00	55.4%
<b>61000065 WATER PURCHASE OF SERVICES</b>							
520500 REPAIR & MAINT-EQUIPMENT	58,406.00	.00	58,406.00	33,535.02	24,614.58	256.40	99.6%
520509 REPAIR & MAINT-OTHER	100,925.00	.00	100,925.00	26,898.73	37,579.72	36,446.55	63.9%

**CITY OF LOWELL**  
**WATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
520603 GATE EXERCISING AND APPAR	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%
520606 SAFETY TRAINING PROGRAM	8,657.00	.00	8,657.00	5,039.49	2,360.51	1,257.00	85.5%
521402 SLUDGE REMOVAL	273,198.65	36,777.05	309,975.70	291,697.97	18,277.73	.00	100.0%
522700 SPECIAL DETAIL	71,207.00	.00	71,207.00	22,500.00	500.00	48,207.00	32.3%
524000 RENTAL OF EQUIPMENT	11,333.00	.00	11,333.00	6,219.96	4,124.04	989.00	91.3%
530000 PROFESSIONAL SERVICES	241,185.00	.54	241,185.54	82,789.73	93,852.54	64,543.27	73.2%
530111 CONSUMER CONFIDENCE REPOR	1,500.00	.00	1,500.00	.00	1,500.00	.00	100.0%
TOTAL WATER PURCHASE OF SERVIC	791,411.65	36,777.59	828,189.24	468,680.90	182,809.12	176,699.22	78.7%

**61000075 WATER OTHER CHARGES & EXPENSES**

542500 AUTOMOTIVE-SUPPLIES	26,179.00	.00	26,179.00	7,550.96	9,249.04	9,379.00	64.2%
542501 GAS & MOTOR OIL-SUPPLIES	40,061.00	.00	40,061.00	20,946.02	.00	19,114.98	52.3%
542600 CHEMICALS-SUPPLIES	1,720,556.20	-14,908.32	1,705,647.88	742,103.77	767,727.16	195,816.95	88.5%
542800 LABORATORY-SUPPLIES	57,909.00	.00	57,909.00	17,014.94	33,575.06	7,319.00	87.4%
543700 PUBLIC WORKS-SUPPLIES	131,350.00	-19,049.61	112,300.39	37,528.53	35,726.30	39,045.56	65.2%
543800 BUILDING-SUPPLIES	21,799.00	.00	21,799.00	4,551.97	7,512.03	9,735.00	55.3%
564600 SAFE DRINKING WTR ASSMNT	36,000.00	.00	36,000.00	34,775.32	.00	1,224.68	96.6%
570500 LICENSES & FEES	4,360.00	.00	4,360.00	975.59	.00	3,384.41	22.4%
570501 CONF/SEM/EDU/TRAIN	17,000.00	.00	17,000.00	3,566.00	10,629.00	2,805.00	83.5%
570702 TRANS REIMBURS.& SEMINARS	2,700.00	.00	2,700.00	83.61	.00	2,616.39	3.1%
571903 INSURANCE - OTHER	40,000.00	.00	40,000.00	26,990.00	.00	13,010.00	67.5%
573400 MISCELLANEOUS CHARGES	4,360.00	.00	4,360.00	3,148.95	.00	1,211.05	72.2%
589172 NEW CARBON FILTERS	200,000.00	.00	200,000.00	195,500.00	.00	4,500.00	97.8%
598001 INT OP TRNS GEN FND	3,483,098.00	.00	3,483,098.00	.00	.00	3,483,098.00	.0%
TOTAL WATER OTHER CHARGES & EX	5,785,372.20	-33,957.93	5,751,414.27	1,094,735.66	864,418.59	3,792,260.02	34.1%

**61000080 WATER CAPITAL**

584601 BUILDING IMPROVEMENTS	90,000.00	.00	90,000.00	.00	3,500.00	86,500.00	3.9%
588550 LEAK DETECTION/BACKFLOW P	51,312.00	-20,000.00	31,312.00	20,004.27	660.73	10,647.00	66.0%
589137 NEW VEHICLES	150,000.00	25,219.24	175,219.24	35,000.00	140,219.24	.00	100.0%
589173 HYDRANTS/DIST APPARATUS	250,000.00	.00	250,000.00	61,073.81	19,304.80	169,621.39	32.2%
589176 METERS/ WATER & OTHER	105,000.00	.00	105,000.00	5,556.89	4,966.81	94,476.30	10.0%
589230 PLC/SCADA EQUIPMENT/REPAI	23,125.00	.00	23,125.00	7,158.28	3,652.29	12,314.43	46.7%
TOTAL WATER CAPITAL	669,437.00	5,219.24	674,656.24	128,793.25	172,303.87	373,559.12	44.6%

**61000095 WATER FUND DEBT SERVICE**

**CITY OF LOWELL**  
**WATER ENTERPRISE FUND - 1/31/2026**

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
597002 INT-WATER LONG TERM DEBT	991,688.00	.00	991,688.00	823,388.94	.00	168,299.06	83.0%
597200 INTEREST GEN FUND STD (BA	70,049.00	.00	70,049.00	29,597.77	.00	40,451.23	42.3%
597301 DEBT PRINCIPAL - WATER	3,535,392.00	.00	3,535,392.00	3,192,259.37	.00	343,132.63	90.3%
TOTAL WATER FUND DEBT SERVICE	4,597,129.00	.00	4,597,129.00	4,045,246.08	.00	551,882.92	88.0%
TOTAL WATER ENTERPRISE	.00	8,038.90	8,038.90	-1,528,366.85	1,219,531.58	316,874.17-3841.8%	
TOTAL REVENUES	-16,369,658.00	.00	-16,369,658.00	-9,791,033.38	.00	-6,578,624.62	
TOTAL EXPENSES	16,369,658.00	8,038.90	16,377,696.90	8,262,666.53	1,219,531.58	6,895,498.79	
GRAND TOTAL	.00	8,038.90	8,038.90	-1,528,366.85	1,219,531.58	316,874.17-3841.8%	

\*\* END OF REPORT - Generated by Kelly Oakes \*\*



Yovani Baez-Rose  
*Assistant City Manager/DPD Director*

Camilo Espitia  
*Deputy Director*

## MEMORANDUM

TO: Thomas A. Golden, Jr., City Manager 

FROM: Yovani Baez-Rose, Assistant City Manager/DPD Director

CC: Elizabeth Oltman, PE, City Transportation Engineer

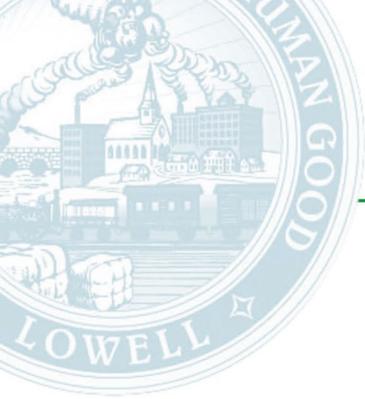
SUBJECT: INFORMATIONAL REPORT – Safe Streets for All Supplemental Action Plan Report

In 2024, the Northern Middlesex Council of Governments finalized their Greater Lowell Vision Zero Regional Action Plan, which includes key strategies and performance metrics to measure annual progress on reducing serious injuries and fatalities on the regional roadway network. ([Greater Lowell Vision Zero | Northern Middlesex COG, MA](#)) Lowell received a \$200,000 **Safe Streets for All** grant to prepare a Vision Zero Supplemental Action Plan to refine that Regional Plan and focus on our densest neighborhoods: Back Central, Lower Highlands, and the Acre. Throughout 2025, community outreach to these neighborhoods and the greater Lowell community was conducted to gather initial information and present the final projects. The Supplemental Action Plan includes: a speed management plan for one street in each neighborhood as identified by residents, a pedestrian mobility plan to identify crossing areas needing improvement, and a one-way circulation proposal in the Back Central Neighborhood. Further, a public education plan was launched in October of 2025, in conjunction with Pedestrian Safety Month.

The final plans and reports have been received by the City and require adoption by City Council. Full text and conceptual plans can be found here: [Safe Streets for All Action Planning | Lowell, MA](#)

Adoption of the final Supplemental Action Plan and associated Vision Zero resolution enable the City to be eligible for further USDOT Safe Streets for All funding.

The Transportation Engineer respectfully requests that a Transportation Subcommittee meeting be scheduled to present the final report and Vision Zero Resolution in depth.



Yovani Baez-Rose  
Assistant City Manager/DPD Director

Camilo Espitia  
Deputy Director

## MEMORANDUM

TO: Thomas A. Golden, Jr., City Manager 

FROM: Yovani Baez-Rose, Assistant City Manager/DPD Director

CC: Elizabeth Oltman, PE, Transportation Engineer

### INFORMATIONAL REPORT: City Hall GoLowell Construction Project

The City Hall GoLowell project has been bid for construction and awarded to a contractor, Newport Construction Corporation. The preliminary schedule received by DPD has preliminary construction activities such as signage and permit applications occurring the first week of March 2026, with utility work beginning mid-March. Full sidewalk excavation will begin the first week of April, weather permitting. The project is phased to minimize pedestrian impact, with sidewalk work starting on Market Street/Cardinal O'Connell Parkway, then moving to the south (non-City Hall) side of Merrimack Street and then the final phase in front of City Hall. The Contractor has been made aware of all special events that are scheduled in the areas around City Hall. Work will be halted the Wednesday prior to the Folk Festival, for example. Access to City Hall and the businesses and residences along Merrimack Street and Cardinal O'Connell Parkway will be maintained, however some temporary detours should be expected.

A website will be provided with construction information here: [City Hall Project 2026 | Lowell, MA](#)

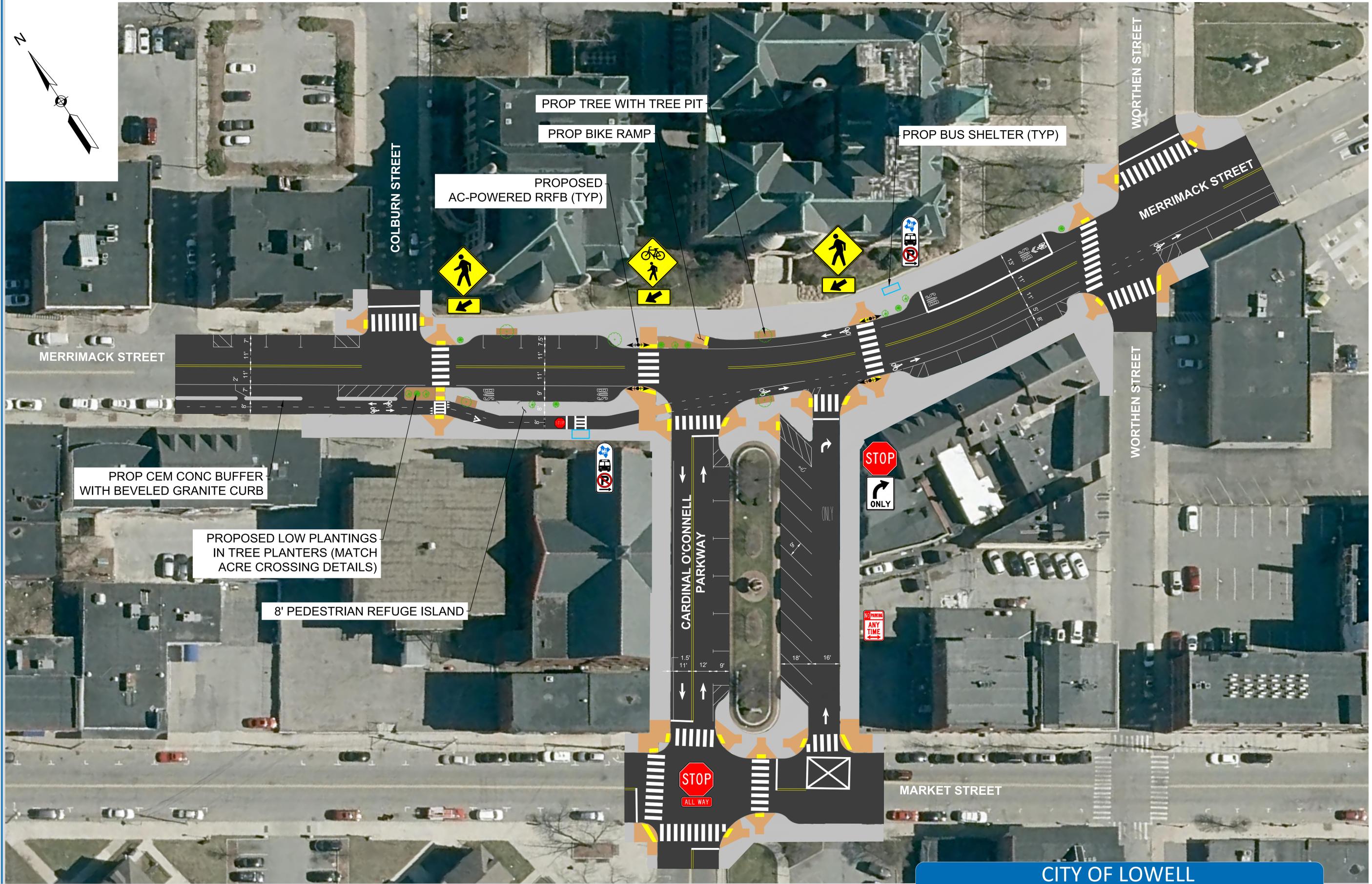
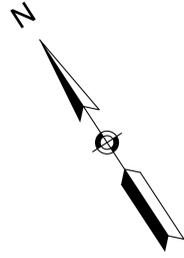
Attached is a rendered concept plan from the design process. Elements of the plan include:

- Create protected bus stops in front of City Hall and the Smith Baker building.
  - Note: the raised island opposite Colburn Street was adjusted in the final plans after consultation with Lowell Fire Department.
- Widen the sidewalk areas in front of City Hall.
- Provide curb extensions to shorten crossing distances across Merrimack Street at Worthen Street and Cardinal O'Connell Parkway.

- Install Rapid Rectangular Flashing Beacons at two crosswalks across Merrimack Street to City Hall.
- Create new bicycle lanes and a formal bicycle crossing at City Hall. This will link City Hall with the two-way bicycle lane that is planned between City Hall and Cabot Street in conjunction with the infrastructure improvements associated with the Acre Crossing development along Merrimack Street and Cabot Street.
  - Note: on street parking will be maintained along Merrimack Street in the post-construction condition. The two-way bicycle lane will be between the parking lane and the sidewalk.
- Reconfigure traffic flow along Cardinal O’Connell Parkway to clarify the intersection of Cardinal O’Connell Parkway with Market Street and provide angled parking in front of the businesses on the east side of the street.
  - Note: the two-way traffic realignment will only be implemented if the Cardinal O’Connell Parkway travel lane adjacent to the Smith Baker building is cleared for vehicle travel.
- Replace sidewalk and reset curb throughout the project area to improve drainage.
- The median along Cardinal O’Connell Parkway will be maintained and protected during construction.

This project is funded through a Federal Transit Authority Grant in association with the Lowell Regional Transit Authority, a State Transportation Earmark, and City Capital funding for a total construction cost of \$2,261,000.

EMO – 2/17/2026



PROP CEM CONC BUFFER WITH BEVELED GRANITE CURB

PROPOSED LOW PLANTINGS IN TREE PLANTERS (MATCH ACRE CROSSING DETAILS)

8' PEDESTRIAN REFUGE ISLAND

PROPOSED AC-POWERED RRFB (TYP)

PROP TREE WITH TREE PIT

PROP BIKE RAMP

PROP BUS SHELTER (TYP)

CARDINAL O'CONNELL PARKWAY

MARKET STREET

COLBURN STREET

WORTHEN STREET

WORTHEN STREET

MERRIMACK STREET

- LEGEND:**
- = CEMENT CONCRETE SIDEWALK
  - = PEDESTRIAN CURB RAMP
  - = PAVEMENT RESURFACING
  - = LANDSCAPE AREAS

OCTOBER 11, 2024  
SCALE: 1' = 20'

**CITY OF LOWELL  
GO-LOWELL CITY HALL BUS STOP**

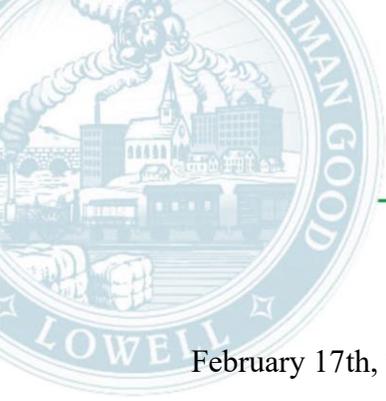
MERRIMACK STREET / MARKET STREET / CARDINAL O'CONNELL PARKWAY  
PRELIMINARY DESIGN  
LOWELL, MASSACHUSETTS



282 Merrimack Street  
2nd Floor  
Lawrence, MA 01843  
978-794-1792

311 Main St  
2nd Floor  
Worcester, MA 01608  
508-868-5104

169 Ocean Blvd  
PO Box 249  
Hampton, NH 03842  
603-601-8154



Thomas A. Golden, Jr.  
City Manager

February 17th, 2026

Mayor Erik R. Gitschier  
And  
Members of the Lowell City Council

Dear Mayor Gitschier and Members of the Lowell City Council,

As part of the FY27 budget process, the Finance Team has been reviewing if additional changes to the Refuse trash fee are needed to be increased as well as the potential possibility of establishing a Solid Waste and Recycling Enterprise fund (SW&R). These measures are intended to create a sustainable financial model for the Solid Waste and Recycling program and reduce reliance on the general fund.

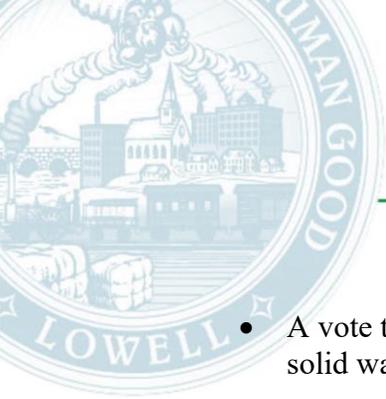
### **Background and Challenges**

Two years ago, and for the first time since 2008, the City Council voted to increase the REFUSE fee. This increase was needed because, since 2007, the tax levy has provided a cumulative, total subsidy of \$49.37 million for the trash operation, which averages out to approximately \$2.9 million dollars a fiscal year. The single-year deficit has fluctuated from a low-point in FY2017 of **-\$1.9** million, to a high point of last year (FY2023) of **-\$4.3** million. However, with this additional increase, we are slowly getting back to where the user fees pay for the cost of the operation. The city staff has also looked at cost savings opportunities which include negotiations with major hauling and disposal vendors through a formal RFP process. Through this process we were able to reduce the overall spending by more than \$3 million. These include early contract renewals, reduced contamination rates, lower disposal rates, and program rightsizing. Collectively, these measures have saved the City millions of dollars while improving efficiency and sustainability. Under the current fee structure, revenue falls short of the actual cost of service, requiring a substantial subsidy from the general fund.

### **Looking Ahead**

Despite these accomplishments, challenges remain. Hauling and disposal expenses are set to increase annually under existing contracts, and costs beyond the next three years remain uncertain. Additionally, the Massachusetts Department of Environmental Protection (DEP) requires all municipalities to implement curbside composting programs by 2030, which will introduce new costs that must be planned for. To prepare for these future obligations the City plans to bring forward two important measures:

- An amendment to the trash fee structure to move closer to cost recovery while maintaining a progressive structure that recognizes seniors and distinguishes between owner-occupied and non-owner-occupied properties.



Thomas A. Golden, Jr.  
*City Manager*

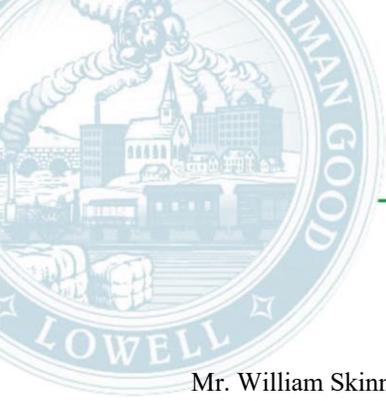
- A vote to establish a Refuse Enterprise Fund, creating a dedicated funding mechanism for solid waste operations.

Our Finance team is currently calculating the necessary adjustments for the FY27 budget, and we will share those figures as soon as they are finalized. We are proud of the progress made and remain dedicated to delivering sustainable, cost-effective waste management solutions for our city. Thank you for your continued support as we work toward a balanced and forward-looking approach.

Sincerely,

Thomas A. Golden, Jr.  
City Manager

Cc: Conor Baldwin, Chief Financial Officer  
Paul St. Cyr, DPW Commissioner  
Kelly Oakes, City Auditor



Thomas A. Golden, Jr.  
*City Manager*

Mr. William Skinner, Superintendent of Schools  
Lowell Public School Central Administration  
155 Merrimack Street  
Lowell, MA 01852

Mr. Superintendent,

As we move through the quarter of the fiscal year, I write to update you of the ongoing preparations for the City of Lowell's FY2027 budget. My finance department has recently informed me that the Department of Elementary and Secondary Education ("DESE") has published the official compliance report for the district's spending requirements in FY2025. I am pleased to report to you, as well as to the City Council that the City of Lowell exceeded the Commonwealth's "net school spending" requirement for FY25 by approximately \$7.9 million. This figure is a true demonstration of the City Council's commitment to education funding, which is especially notable amongst gateway cities.

Education has always been a pillar of my Administration and a priority for the Lowell City Council. The House Ways and Means budgeted proposal for FY2027 increased the Chapter 70 allocation for Lowell by \$14.4 million. This increase and proposed level of funding for the Lowell Public School District is historic and a direct result of the Student Opportunity Act ("SOA"). This, funding will allow the district to focus resources towards the approximately 16,000 plus students in the city's schools.

In the FY2027 Annual Budget for the City of Lowell, the total proposed single line appropriation support to the Lowell Public Schools in will be \$287,966,413. This figure, however, does not take into account the approximately \$73 million in costs to support the district funded by the city budget, nor the aggressive capital investment campaign in the schools. According to DESE's report, if the city were to level-fund the schools from the tax levy, the district would again exceed the net school spending requirement by approximately \$8.1 million. This however, does not take into account rising fixed costs for the pension, health insurance and charter schools, which will increase this number further.

It is my sincere hope that this information will be useful to the School Department for budgeting purposes as you plan for the 2026-2027 school year. It must be noted that the amount of Chapter 70 funding from the Commonwealth is subject to further deliberation as it makes its way through the legislative process. The total appropriation to the schools could increase or decrease, proportionally to any decrease to the amount in the final budget approved by the state.

Sincerely,

Thomas A. Golden, Jr.  
City Manager

Cc: Mayor Rourke & Members of the Lowell City Council  
Conor Baldwin, Chief Financial Officer



Thomas A. Golden, Jr.  
*City Manager*

## MEMORANDUM

**TO:** Department Heads

**FROM:** Thomas A. Golden, Jr, City Manager

**CC:** Conor Baldwin, Chief Financial Officer  
Austin Ball, Deputy CFO

**DATE:** December 18<sup>th</sup>, 2025

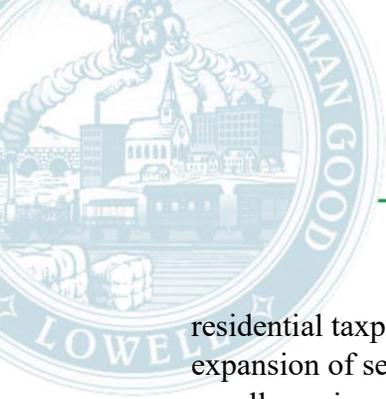
**SUBJECT:** Fiscal Year 2027 Budget Instructions

### Fiscal Overview:

My financial team has begun to prepare the operating budget for the upcoming fiscal year (FY2027). Please review this memo carefully, paying particular attention to deadlines for submissions. Preparation of the annual budget for the city is a process governed by the provisions of Chapter 44 of the Massachusetts General Laws. Chief Financial Officer, Conor Baldwin, has updated the city's 5-year financial forecast for the city's General Fund and the three Enterprise Funds (Parking, Water, and Wastewater), in order to establish general budgetary guidelines and expenditure limitations for the coming year. This process is fluid in nature and will be continuously updated as we move through the budget season and as more information becomes available. According to our most current forecast models, the projected deficit in the General Fund for FY2027 is approximately \$7.7 million to cover only "known increases" for fixed costs. In accordance with the law, I will bring forward a balanced budget to the City Council for approval in the late spring. In order to achieve this, however, close adherence to these instructions is required.

Lowell's operating budget is heavily dependent on state aid, a variable that is largely uncertain at this point in the process. In fact, the median municipal budget in Massachusetts is comprised of only 10.4% revenue from state aid and 82.1% from the local tax levy. In Lowell, however, the revenue split is just above one-third (40.1%) from the tax levy and 50.8% from local aid. This metric highlights the importance of the local aid distribution in our budget process. At this stage in the state's budget process, we do not yet know what the local aid picture will look like for Lowell in FY2027.

The fiscal year 2027 state budget process will begin in earnest next month, with the annual hearing where the Department of Revenue ("DOR") and other fiscal experts and economists discuss the prospects for the economy and state revenues over the second half of the current fiscal year and the fiscal year to come. Following this hearing, the finance department has updated the city's forecast to account for these projections. I remain committed to a pragmatic policy of moderate, sustainable increases to the tax levy which won't overly burden the



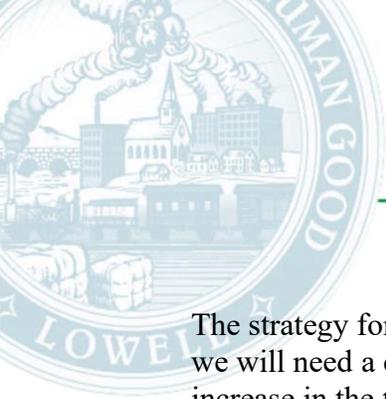
Thomas A. Golden, Jr.  
City Manager

residential taxpayers but will allow for both the absorption of increasing fixed costs—and the expansion of services. Lowellians deserve a quality of life that can only be provided through excellence in service delivery from their municipal government. Ultimately, a proposed operating budget for fiscal year 2026 will be presented to the Lowell City Council on or about May 5th, 2026.

FY27 will undoubtedly be a challenging year, financially, but I cannot overstate how impressed I have been with Department Heads as they are being asked to stretch their existing resources to provide services to the residents of Lowell. We are asking more from each department without much additional revenue to ease fixed cost increases over which we have no direct control. Each of you have answered the call to do more with less by employing ingenuity and implementing cost-saving measures to make it work. For this I am thankful to each of you and ask that this year be no different. **I expect departments to submit level-service budgets in all accounts other than salaries & wages. For FY27, we will not be considering any new staff positions unless there is a demonstrated cost savings by the department head to the overall operating budget.** We will also be asking you to submit a “Plan-B” option back to us in case more funding isn’t provided by the state in the House / Senate Budgets. However, do not purposefully under budget accounts where contractual increases are known and expected.

As it relates to FY27 and your respective employees CBAs, please contact Neil Osborne in Human Relations regarding any specific questions you may have on the status of current memorandums of understanding (“MOU’s”) for settled collective bargaining agreements (“CBA”) with your staff, and any changes to language which have a budgetary impact. Generally speaking, all CBA’s provide for cost of living (“COLA”) of 2% for the upcoming fiscal year (FY27). Be sure to also factor in any merit-based “step” increases for employees which may be awarded on January 1st of FY2027 (1/1/2026). The finance team has developed a spreadsheet calculator to assist any department heads who may have questions on these figures and will be available to assist your budget staff with any questions.

The city has received notification from PERAC that pension costs will increase by about \$4.8 million next year. Early reports from the Group Insurance Commission have indicated that an 10.9% increase however, we will have more exact figures on these increases in the spring. Cherry sheet assessments will likely be another increase to the FY27 budget, with the primary cost driver being our charter school assessment. Another challenge for the city will be the annual debt service figure. As the city get’s more aggressive with the capital plan as well as the oncoming debt for the Lowell High School project we expect to see an increase of \$3.3 million. Another budgetary challenge for the administration this year will be the “loss” of ARPA funding. The ARPA Team, formerly lead by Brendan Flynn and now by Jessica Finocchiaro did a great job in obligating the full \$76,009,996.05 million the city received from the U.S Treasury. However, since the obligation period deadline is passed, the city will need to look into other revenue sources for various positions that were funded by ARPA including grants.



Thomas A. Golden, Jr.  
City Manager

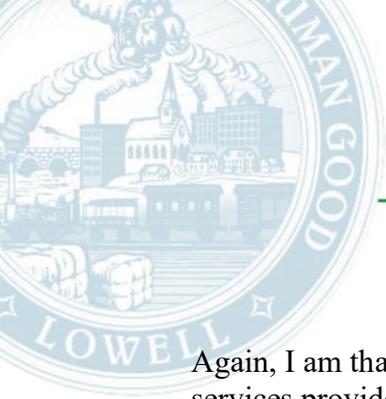
The strategy for balancing the FY27 budget must come on both sides of the ledger. For revenues, we will need a combination of additional state aid, strong collections in local receipts, and an increase in the tax levy. Additional revenue will absorb some of our fixed costs, but it will only be through fiscal constraint that we are able to truly achieve balance. It is with these challenges in mind that I am instructing Department Heads to be conservative with their FY27 budget requests. I must first emphasize the need to reduce growth in spending by managing positions and identifying other cost reductions so fixed cost increases can be absorbed without having an adverse effect on the total budget. **FY27 departmental requests where ordinary expense budgets exceed the approved FY26 budget amount will be rejected outright, including the need for additional positions.**

Only in limited instances where the proposed increase can result in a demonstrable, long term savings to the budget, will increases to discretionary spending be considered. The one exception to this directive will be in cases where department budgets contain certain contractual costs whose costs are scheduled to increase and contracts have been executed. Departments shall not knowingly under-budget for contractual costs.

Once the Local Aid amounts are distributed by the Division of Local Services, after the Governor has released her FY2027 budget; an additional request to Department Heads to further reduce their budgets may be made. Depending on the fiscal reality presented by the full revenue picture, Departments could be asked to cut their budgets by some amount equal to, or greater than the Governor's cut to the UGGA account. Once those figures are released, the Finance Department will be in touch with you all on the exact calculations. This exercise will mirror the process used during the last four budget cycles.

The Lowell City Council and my Administration understand fully that choices made today impact future spending decisions. Our effective short and long-term financial, economic, and programmatic planning strategies will help ensure that Lowell can continue to provide the level of services that residents desire while maintaining the modest tax implications taxpayers have come to expect. I expect that each and every department leader will take this into consideration in submitting budget requests. Submissions must reflect not only the goals of the City Council, but also the priorities of the residents and taxpayers of Lowell.

Ultimately, a budget will be submitted to the City Council that supports their legislative priorities as well as the programmatic and operational needs of the city. The budget is our most important policy document. It is a clear statement of our community's priorities and values. With this budget, we will further advance our mission, together. I truly believe Lowell can be the best mid-sized city in America. Our goal should be to continue the positive momentum. With a focus on core services and investment in education, we will support already-rising property values that will grow the tax base and encourage additional private investment in our community. We have listened to the City Council and the community and responded with a focus on the core values of our community; we must focus on the pedestrian issues that affect the residents of Lowell during their day-to-day life and improve the overall quality of life for the entire population. This budget will focus on maintaining and improving essential city services.



Thomas A. Golden, Jr.  
*City Manager*

Again, I am thankful for your continued creativity and advocacy for funding for the municipal services provided by your department. Please start to work on your budgets early and pay close attention to deadlines and dates throughout these instructions.

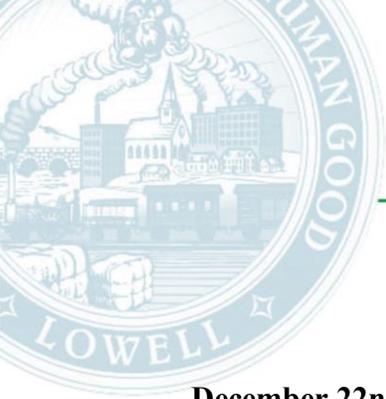
## **FY2027 Budget - Economics/Strategy**

Our challenges in FY2027 are twofold. First and foremost is inflationary pressures in the economy, which are impacting goods and services we rely on to provide municipal services. The second is the challenge of our fixed costs on the budget, which is already extremely lean. That said, we always want to continue to position ourselves for sustainable fiscal growth. This means we will need to exercise extreme budget restraint while at the same time make strategic investments in public safety, education, and infrastructure that pay long term dividends. Each department must work with the finance team to not only find creative ways to reduce expenses, but also identify and pursue new revenue opportunities. The central finance team, especially the budget department, should be your key resource in making your budget work throughout the fiscal year. Your budget staff's primary point of contact will be the Deputy CFO, Austin Ball. His contact information is [ABall@lowellma.gov](mailto:ABall@lowellma.gov) and his phone number is 978-674-1448.

The city must continue to meet its net school spending requirement and provide the proper level of funding to the Lowell Public Schools. We must also ensure that our public safety services are properly staffed and equipped. Finally, we must make every effort to guarantee that the business community is afforded every opportunity to succeed by investing in infrastructure and relentlessly pursuing big projects which will provide the catalyst for economic recovery, such as the Hamilton Canal Innovation District and the ongoing Lowell High School project, LINC Project and the Frontrunner City Initiative.

The process to update the capital improvement plan ("CIP") has also begun and the finance team is conducting analysis on the city's debt capacity to determine the affordability of any additional projects proposed for FY27. Because this portion of the budget does not directly affect all department heads, separate instructions will be distributed in January.

By state law, the budget must be submitted to the City Council within 170 days after the Council organizes in early January. The projected timeline, detailed below in this memo, projects that the FY27 budget will be submitted to the City Council in May of CY 2026.



Thomas A. Golden, Jr.  
*City Manager*

### **FY2027 Budget Timeline:**

**December 22nd, 2025** – Budget instructions and financial sheets distributed to Department Heads.

**January 23rd 2026** – All FY2027 budget requests (financial spreadsheets) / accomplishments) due to the Budget Department for initial review (email submissions to Austin Ball [aball@lowellma.gov](mailto:aball@lowellma.gov); CC: Conor Baldwin [cbaldwin@lowellma.gov](mailto:cbaldwin@lowellma.gov)).

**January 26th 2026 – February 13<sup>th</sup> 2026** - Finance Department works with departments to complete budgets.

**March 23rd, 2026 – March 27th, 2026** – CFO, Budget staff, and/or City Manager may meet with Department Heads to discuss departmental budgets.

**March 28th 2026 – May 1st, 2026** – Final budget preparation.

**May 5th, 2026** – Budget introduction to the Lowell City Council.

### **Budget Instructions**

As we begin the FY27 budget process, each department is required to submit their standard budget request as in prior years. This “normal” request should reflect your anticipated needs and priorities for the upcoming fiscal year, based on current service levels and strategic objectives. New for this year, we are also asking each department to include a “Plan B” column in your submission. This column should represent a 10% reduction to your overall budget, either from personnel services or ordinary expenses. The purpose of this additional scenario is to provide the Finance team with contingency options should state revenue allocations come in lower than projected. Please ensure that your Plan B submission identifies areas where reductions could be made with the least impact on essential services. Both the normal request and the Plan B scenario will be entered directly in ClearGov. When you access your department’s budget in ClearGov, these columns will already be provided for you in the template. This proactive approach will help us respond quickly and effectively to potential revenue shortfalls while maintaining fiscal responsibility. **When entering amounts, please round up or down to the nearest whole dollar. Do not include cents.** In addition, and also new for this year each account line item must be itemized in ClearGov as part of your submission. This means breaking down costs so that we know exactly what each expense is for. Itemization is critical because it allows the Finance Team to justify these costs during internal review and external reporting. When we can clearly explain what each dollar supports—whether it’s equipment, supplies, or contracted services—it strengthens our ability to defend the budget and maintain transparency. This level of detail is required for internal Finance review only and will not be displayed to the public. To assist with



Thomas A. Golden, Jr.  
City Manager

this process, training will be provided in January, after the holidays, by the Finance Team in collaboration with MIS, we have also included a snip-it below for how it should look. Please ensure that all line items are clearly documented to support analysis and decision-making.

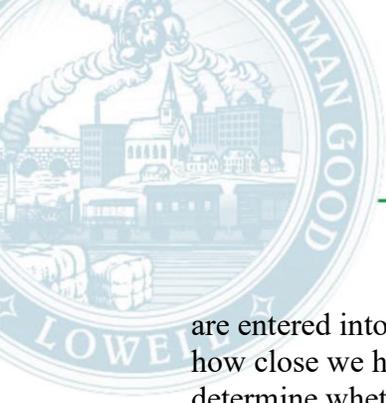
General Information		Requested	FY26	20250414 AB	FY26 In Progress		
Description	▼	le		Difference	Quantity	Unit Cost	Value
LEASING EQUIP. & SERV.	▼	172,000.00		\$0.00			\$172,000.00
Internet Connectivity		22,000.00		\$0.00	1	\$22,000.00	\$22,000.00
Telecommunications Servi...		105,000.00		\$0.00	1	\$105,000.00	\$105,000.00

+ Add Itemization

Also new for this year, all employee salary calculations must be completed using the salary calculator that will be provided to you. This tool ensures that the Finance Team can accurately identify if any employee's funding is offset by grants and determine which grant they are tied to. Please use the calculator for all salary-related entries before submitting your budget in ClearGov.

We will not be asking department heads to edit their narrative section this year. These narratives will be written by the Finance Team to ensure we present a unified story of the City as a whole rather than individual department silos. This approach will allow us to better align departmental priorities with the City Council's strategic goals and create greater consistency across all communications. **The only narrative-related requirement is that you submit your Calendar Year 2025 accomplishments in a Word document to the Finance Team.** You should already have a head start on this from what was submitted for the City Manager's Year in Review. To further support this effort, we will be bringing on a third-party consultant who will work directly with department heads after submissions are received. This consultant will help departments understand how their work connects to citywide priorities and assist in framing accomplishments and initiatives in alignment with Council goals.

Department Heads should include cost of living adjustments ("COLA") for union and Ordinance employees of 2% and merit-based step increases for employees in their budget submissions. Please contact the Human Relations Office to obtain copies of collective bargaining agreements or for any personnel related questions as you budget for your FY2027 salary & wage accounts. Overtime accounts must be level funded, unless the need for an increase can be readily justifiable. All total expense accounts must also remain level funded. Once the submitted budgets



Thomas A. Golden, Jr.  
*City Manager*

are entered into the consolidated model and evaluated by the Finance Department, we will see how close we have come to our goal of limiting the tax levy growth. At that time, we will determine whether there are additional resources that we can allocate to the budget, or whether we need to make additional reductions.

This year and in replace of a formal memorandum, if you are asking for an increase to a specific expense account, you must enter in the rationale directly through Cleargov in the notes / comments section. Be sure to carefully detail all changes, up or down, and the expenses that comprise the whole of each budgetary account. No new positions / line items will be considered for FY2027 unless the Department Head can concisely state how that position will achieve a cost savings. If you are requesting a new line position or line item, please make sure a justification for the increase is included. The Finance Team, reserves the right to reject any additional request but will do our best to make accommodations.

The City of Lowell's annual budget is one of the most important communication tools at our disposal and, as such, I encourage you to be creative and take pride in your submission. Communicating to citizens and other stakeholders what services they can expect with their tax dollars, fees and other revenues provided, is the obligation of every municipal Department Head.

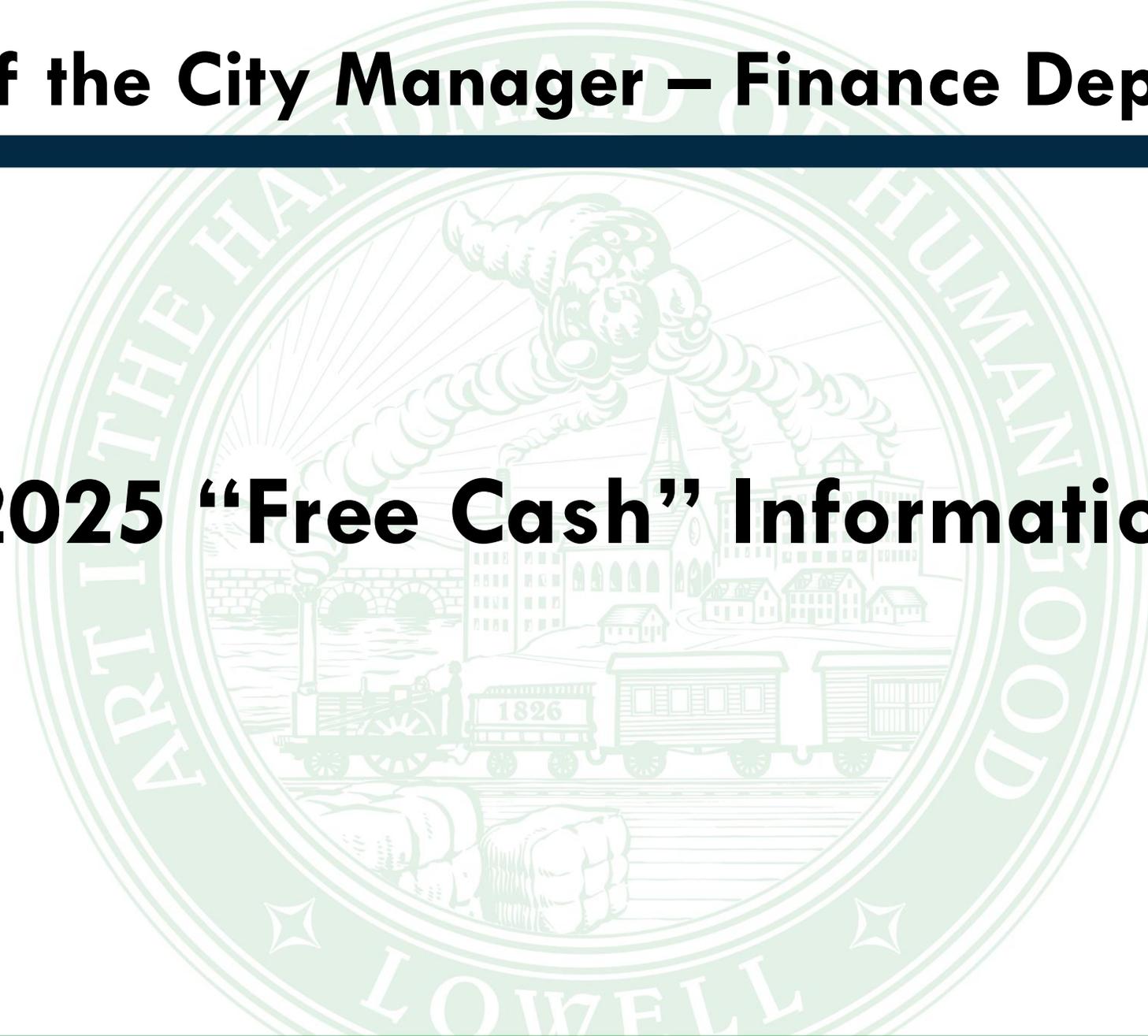
Please be sure to begin your budget work early. We are once again aggressive with deadlines for budget materials to be returned to the Finance Department and asking that the financials be submitted earlier. Asking questions early in the process rather than waiting until the last minute to do so will result in a better final product.

Please do not hesitate to contact CFO Conor Baldwin or Deputy CFO Austin if you have questions about the budget model or these instructions.

# Office of the City Manager – Finance Department

---

## FY2025 “Free Cash” Informational



# Free Cash Certification - Background

---

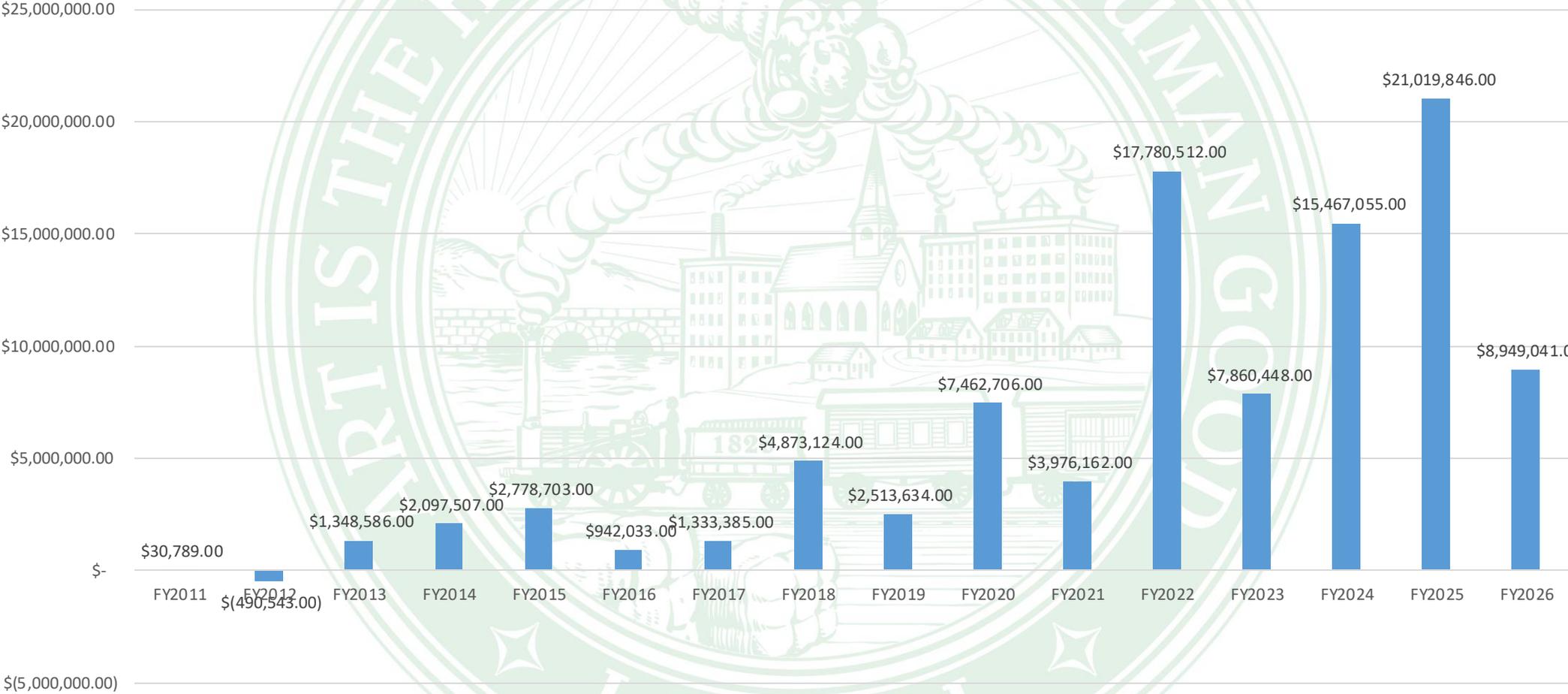
## What is “free cash”?

Free cash is a revenue source that results from the calculation, as of July 1, of a municipality remaining, unrestricted funds from its operations of the previous fiscal year based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line items for the year just ending, plus unexpended free cash from the previous year. Free cash is offset by property tax receivables and certain deficits, and as a result, can be a negative number.

## How much “free cash” is recommended?

According to the Department of Revenue (“DOR”), under sound financial policies, a municipality should strive to generate free cash in an amount equal to three (3%) to five percent (5%) of its annual budget.

# Free Cash Certification – Lowell’s History



# Free Cash Certification & Current Funding Needs

- The amount of **Free Cash** certified by the Department of Revenue for FY2026 is **\$8,949,041**.
- **The major contributing factors to the FY2026 certification total were:**
  - *FY25 Excess Local Receipts: \$4.8 million (interest earnings, MV Excise, ETC.)*
  - *FY25 Total Unencumbered/Unexpended Appropriations: \$3.9 million (salaries – city and school)*
- **The major funding needs/ obligations for FY2026, to be satisfied with free cash:**
  - *Replenish the FY2026 amount “borrowed” from stabilization (General Fund / Parking Enterprise / LPS)- \$7.24 million*
  - *Funding for workers compensation - \$675K*
  - *Meet the OPEB Funding policy - \$447K (5%)*
  - *Various Traffic Calming Measurers - \$200K*

# Retained Earnings Certifications

- **Retained Earnings & Enterprise Fund** - All investment earnings and any operating surplus (actual revenues in excess of estimates, and appropriations in excess of expenses) are retained in the enterprise fund rather than closed to the General Fund at fiscal year-end. The surplus is certified by the Director of Accounts as available is called “retained earnings”.
- The City utilizes enterprise fund accounting for **water, sewer, and parking**.

## Sewer Enterprise

2022: \$2,818,930  
2023: \$1,299,349  
2024: \$2,155,539  
2025: \$2,132,187

## Water Enterprise

2022: \$2,776,245  
2023: \$462,795  
2024: \$2,759,348  
2025: \$4,469,713

## Parking Enterprise

2022: \$2,406,165  
2023: \$488,728  
2024: \$1,140,031  
2025: \$3,488,586



Thomas A. Golden, Jr.  
City Manager

Shawn Machado  
Assistant City Manager

February 17, 2026

Mayor Erik R. Gitschier  
and  
Members of the City Council

RE: Lowell Historic Board  
Notice of Re-Appointments; Request for Confirmation

Dear Mayor Gitschier and Members of the City Council:

Pursuant to the authority vested in me as City Manager under Section 5(a) of Chapter 566 of the Acts of 1983 I have reappointed the following persons to the Lowell Historic Board:

George Villaras  
(as the Greater Lowell Chamber of Commerce member for a two (2) year term expiring  
February 28, 2028)

Troy Depezia  
(as the Boston Society for Architecture/AIA member for a two (2) year term expiring  
February 29, 2028)

Under the above referenced statute, confirmation by the City Council is required for these re-appointments and is hereby requested.

I would be happy to answer any inquiry that you may have concerning these re-appointments.

Very truly yours,

Thomas A. Golden, Jr.  
City Manager

Encl.

cc: City Clerk  
Lowell Historic Board  
City Auditor

Law Dept.  
Human Relations Manager  
MIS



**GREATER  
LOWELL**  
CHAMBER OF COMMERCE

100 Merrimack Street

Suite 410

Lowell, MA 01852

978-282-8283

dmcfadden@greaterlowellchamber.org

greaterlowellchamber.org

*Serving Billerica, Chelmsford, Dracut, Lowell, Tewksbury, Tyngsborough, Westford and beyond*

---

January 13, 2026

Thomas A. Golden, Jr., City Manager  
City of Lowell  
Lowell City Hall  
375 Merrimack Street  
Lowell, MA 01852

Dear City Manager Golden:

It is with pleasure that I re-nominate George Villaras to continue representing the Greater Lowell Chamber of Commerce on the Lowell Historic Board. This nomination would be for a two-year term beginning March 1, 2026 and ending February 28, 2028. George is a lifelong Lowellian residing in the Belvidere section of the city. He is creative, hardworking, and is always striving to make Lowell a desirable place to live, work, and visit.

George is employed by the Jeanne D'Arc Credit Union as Vice President for Compliance and has previously sat on the Greater Lowell Chamber's Executive Board. I have had the pleasure of working with George for over sixteen years and admire his ability to lead, come up with innovative ideas, and implement them flawlessly. I am pleased with his representation on the Historic Board and has been a strong advocate for economic development and business interests while successfully balancing the historic preservation interests.

I have absolutely no reservations with my nomination as he would continue to be a superior representative of the Greater Lowell Chamber of Commerce. If you choose to contact George, his phone number is [REDACTED] and his email is [REDACTED]. Please let me know if you have any questions or require additional information.

Sincerely,

A handwritten signature in blue ink that reads "Danielle M. McFadden".

*Danielle M. McFadden*  
President/CEO

cc: Lowell City Clerk  
Lowell Historic Board



January 5, 2026

Thomas A. Golden, JR., City Manager  
City of Lowell  
Lowell City Hall  
375 Merrimack Street  
Lowell, MA 01852

Boston Society for Architecture  
290 Congress Street, Suite 200  
Boston, MA 02210

Dear Mr. Golden,

On behalf of the Committee on Professional Appointments (COPA) of the Boston Society for Architecture, I am pleased to submit the following nominee to the Lowell Historic Board, to continue serving as a member from March 1, 2026 to February 29, 2028.

Troy Depezia, Assoc. AIA



Thank you for reaching out for this nomination and please let me know if I can be of further assistance.

Sincerely,

Miranda D'Oleo  
Program Manager of Building Advocacy Lab  
Boston Society for Architecture

CC: Stephen Stowell, Lowell Historic Board Administrator



Thomas A. Golden, Jr.  
*City Manager*

Shawn Machado  
*Assistant City Manager*

February 17, 2026

Mayor Erik R. Gitschier  
And  
Members of the City Council

Re: Board of Health  
Notice of Reappointments

Dear Mayor Gitschier and Members of the City Council:

Pursuant to the authority vested in me as City Manager under Mass. G.L. Chapter 111, §26, as amended by Chapter 60 of the Acts of 1997, as further amended by §312 of Chapter 159 of the Acts of 2000, I have reappointed Alison Keegan and Erin Gendron to the Board of Health, which terms will expire on February 6, 2029 (or such time thereafter until a successor is appointed and qualified.)

Under the above referenced statute, confirmation by the City Council is required for these reappointments and is hereby requested.

I would be happy to answer any inquiries that you may have concerning these reappointments.

Very truly yours,

Thomas A. Golden, Jr.  
City Manager

cc: City Clerk  
City Solicitor  
Board of Health  
City Auditor  
MIS  
HR Director

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Authorizing the City Manager, acting through the Department of Planning and Development, to accept and expend Fiscal Year 2026 earmarked funds in the amount of Two Hundred Fifty Thousand and 00/100 (\$250,000.00) Dollars from the Commonwealth of Massachusetts Department of Transportation (MassDOT).

-----

The City was able to obtain this funding through a Fair Share Supplemental Budget Earmark; and

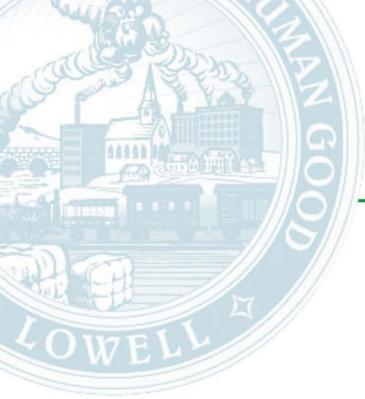
The City of Lowell desires to accept, appropriate, and expend the earmarked funds for the redesign of the Hall Street Bridge over the Western Canal.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Manager, acting through the Department of Planning and Development, is hereby authorized in the name of the City of Lowell to accept and expend Fiscal Year 2026 earmarked State funds Grant in the amount of Two Hundred Fifty Thousand and 00/100 (\$250,000.00) Dollars from the Commonwealth of Massachusetts Department of Transportation (MassDOT) for the redesign of the Hall Street Bridge over the Western Canal.

BE IT FURTHER VOTED:

That the City Manager, on behalf of the City of Lowell, is hereby authorized to execute any and all documents necessary in connection with said grant from the Commonwealth of Massachusetts Department of Transportation (MassDOT).



Thomas A. Golden, Jr.  
City Manager

February 12, 2026

Mayor Erik Gitschier  
And  
Members of the Lowell City Council

Dear Mayor Gitschier and Members of the Lowell City Council,

I respectfully request that the City Council vote to accept, appropriate, and expend MassDOT funding in the amount of \$250,000 through a Fair Share Supplemental Budget earmark for the redesign of the Hall Street Bridge over the Western Canal. The Department of Planning and Development will be the primary contact of the City and will be working closely with other departments as well as our partners at the University of Massachusetts Lowell. No funding match is required from the City for this funding.

The replacement of the Hall Street Bridge over the Western Canal is an important part of the overall LINC development plan and aligns with the goals prioritized in the Lowell Forward Master Plan.

Please do not hesitate to let me know if there are any questions.

Sincerely,

Thomas A. Golden, Jr.  
City Manager

CC: Yovani Rose-Baez, Assistant City Manager / DPD Director  
Camilo Espitia, DPD Deputy Director

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Authorizing the City Manager to accept and expend a Hazard Mitigation Grant awarded by the Federal Emergency Management Agency / MA Emergency Management Agency in the amount of Fifty-Six Thousand Two Hundred Fifty and 00/100 (\$56,250.00) Dollars, for the City of Lowell Fire Department.

-----

The Federal Emergency Management Agency / MA Emergency Management Agency has awarded the amount of Fifty-Six Thousand Two Hundred Fifty and 00/100 (\$56,250.00) Dollars; and

The City of Lowell is desirous of accepting and expending said Grant from the Federal Emergency Management Agency / MA Emergency Management Agency; and

The Grant will allow Lowell Emergency Management to update the City's current Hazard Mitigation Plan.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Manager be and is hereby authorized to accept and expend funds from the Federal Emergency Management Agency / MA Emergency Management Agency, through its Hazard Mitigation Grant, in the amount of Fifty-Six Thousand Two Hundred Fifty and 00/100 (\$56,250.00) Dollars, for the City of Lowell Fire Department.

V:grant/fire

*Fighting Fires, Saving Lives and Promoting Safety.*

Phillip A. J. Charron  
Fire Chief

February 11, 2026

City Council  
City of Lowell  
375 Merrimack Street  
Lowell, MA 01852

Dear City Councilors,

Lowell Emergency Management (LEM) is excited to notify you of a grant award recently received from the Federal Emergency Management Agency (FEMA) / MA Emergency Management Agency (MEMA). LEM received a Hazard Mitigation Grant in the amount of \$56,250 and respectfully requests the City Council's approval to accept and expend this award.

This funding will enable the update of the City's current Hazard Mitigation Plan.

Sincerely,



Phillip A.J. Charron  
Fire Chief

COMMONWEALTH OF MASSACHUSETTS  
CITY OF LOWELL

In City Council

VOTE

Authorizing the City Manager to Apply, Accept, and Expend Funds from the Massachusetts Office of Disability in the amount of Two Hundred Fifty Thousand and 00/100 (\$250,000.00) Dollars.

-----

The City of Lowell is desirous of applying to, accepting, and expending an award from the Massachusetts Office of Disability; and

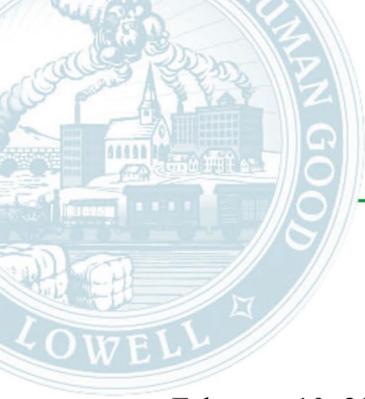
The Grant will make available to the City the sum of Two Hundred Fifty Thousand and 00/100 (\$250,000.00) Dollars to allow the City to hire consultants to create ADA Self-Evaluation and Transition Plans for the City's elementary and middle schools.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Manager be and is hereby authorized to apply, accept, and expend funds from the Massachusetts Office of Disability in the amount of Two Hundred Fifty Thousand and 00/100 (\$250,000.00) Dollars to allow the City to hire consultants to create ADA Self-Evaluation and Transition Plans for the City's elementary and middle schools.

BE IT FURTHER VOTED:

That the City Manager, on behalf of the City of Lowell, be and hereby is, authorized to execute any and all documents necessary in connection with said grant, including the expenditure thereof.



Thomas A. Golden, Jr.  
*City Manager*

Shawn Machado  
*Assistant City Manager*

February 10, 2026

Mayor Erik R. Gitschier  
And  
Members of the Lowell City Council

RE: Approval to apply, accept, and expend grant from the Massachusetts Office on Disability

Dear Mayor Gitschier and Members of the City Council:

The Department of Planning and Development (DPD) is requesting approval to apply, accept, and expend a \$250,000 grant from the Massachusetts Office on Disability. These grant funds will be used to hire consultants to create ADA Self-Evaluation and Transition Plans for the city's elementary and middle schools.

The Planning, Public Works and School Departments are working together to create a scope of work for this project and will release an RFP for these consulting services once finalized. Should you have any questions about this project please do not hesitate to contact Yovani Baez-Rose, Assistant City Manager/DPD Director at: 978-674-4252.

Sincerely,

Thomas A. Golden, Jr.  
City Manager

CITY OF LOWELL  
COMMONWEALTH OF MASSACHUSETTS

In City Council

VOTE

**ORDERED,**

By the City Council of the City of Lowell by a Two-Thirds Vote, as follows:

That the amount of **Eight Million Nine Hundred Forty-Nine Thousand Forty-One and 00/100 (\$8,949,041.00) Dollars** be appropriated:

**FROM:** July 1, 2025 Certified Free Cash; more fully described in Attachment "A"

**TO:** Various Accounts; more fully described in Attachment "A"

**ORDER RECOMMENDED AND INTRODUCED BY:**



Thomas A. Golden Jr., City Manager





Conor Baldwin  
Chief Financial Officer

Austin Ball  
Deputy CFO

## MEMORANDUM

**TO:** Thomas A. Golden, Jr., City Manager

**FROM:** Conor Baldwin, Chief Financial Officer 

**CC:** Kelly Oakes, City Auditor

**DATE:** February 17th, 2026

**SUBJECT:** FY25 Free Cash Certification & Recommendation

The City has received notification from the Department of Revenue (“DOR”) that the “free cash” total has been certified as \$8.9 million for the general fund. This represents an amount within the 3% and 5% of the FY2026 annual budget, less the revenue received from State Aid, which does align with best practices recommended by the DOR. In addition to the General Fund, the DOR has certified the retained earnings of the city’s three enterprise funds for sewer, water, and parking at \$2.1 million, \$4.4 million, and \$3.4 million, respectively. It is important to note that “free cash” is not a measure of the money that Lowell has in the bank. Rather, free cash is the portion of the General Fund balance that the state certifies as available for appropriation after analyzing the year-end balance sheet and deducting all outstanding liabilities and grant deficits. Simply put, free cash is a community's unrestricted, available funds that may be used as a funding source for appropriations.

Free cash is generated when the actual operating results compare favorably with the budget. Specifically, free cash is generated when actual revenue collections are more than budget estimates, and when expenditures and encumbrances are less than appropriations, or both. The undesignated fund balance for the general fund, which is the starting point for the free cash calculation was \$15.8 million.

The major contributing factors to the FY26 certification total were excess local receipts of \$4.8 million as well as the total unencumbered and unexpended appropriations (i.e. “turn backs”) from departments, totaling \$3.9 million. Now that free cash has been certified, there are a number of outstanding financial obligations which can be satisfied. Most notable amongst these is the ability to “pay back” the city’s savings account, known as the stabilization or “rainy day” fund for amount appropriated to balance the FY2026 budget. The net result of some of these recommendations will afford the city a better reserve position, which is an important component of the city’s credit rating. The city’s credit has a direct bearing on the interest rate the city must pay to finance capital projects, such as the Lowell High School project, and has financial implications on the future debt service costs in the budget.

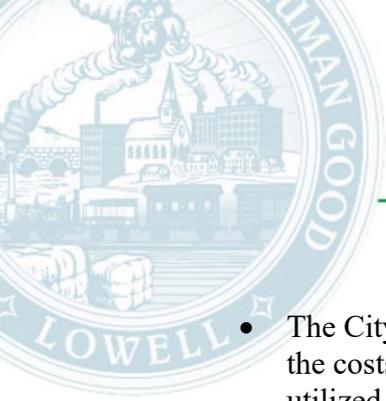


Conor Baldwin  
Chief Financial Officer

Austin Ball  
Deputy CFO

The following are the finance department's recommendations for utilization of "free cash":

1. Replenish Reserves in the "rainy day" fund - **\$7,246,215.69**;
  - During the FY26 budget hearings, the Administration represented to the City Council that once free cash was certified, the stabilization account would be replenished for the \$2.8 million earmarked to reduce the tax rate in fiscal year 2026. In order to continue to ease the tax burden on residents in FY26 and despite rising fixed costs in the budget, the continued replenishment of reserves is necessary to maintain a healthy balance in the stabilization fund. The plan presented for appropriation by the City Council accomplishes this delicate balancing act. In addition to the \$2.8 million, the city also transferred \$2.3 million as an operating subsidy to the Parking Enterprise Fund as well as \$2 million in additional funding to the Lowell Public Schools.
2. Additional Funding for Workers Compensation claims - **\$682,378**
  - The law department has communicated a need for additional funding for worker's compensation claims for the schools and the city. This is not an uncommon need, as many of these totals are unknown when the budget is set, and the city is typically unable to appropriate sufficient funding to accounts in the law department due to budget constraints.
3. Appropriate free cash to the OPEB Trust, consistent with City policy - **\$447,000**
  - With this transfer, the OPEB Trust balance would be approximately \$19.8 million. While not sufficient to address the significant OPEB liability, continuous appropriations into the fund are a positive credit factor to ratings agencies. The Trust fund investments have suffered in the recent market, but the Council has committed, by policy, to continue to address the OPEB liability. This recommended amount, however, meets the 5% policy goal.
4. Funding for Various Traffic Calming Measures - **\$200,000**
  - The Traffic Engineer has asked for additional funding for various traffic calming improvements based off of recommendations the City Council has made. This funding would be used for; flashing beacons, ADA ramp compliance, roadway striping and other expenditures needed to improve the flow of traffic throughout the city.
5. Additional Funding for Clerk / Election- **\$160,000**;

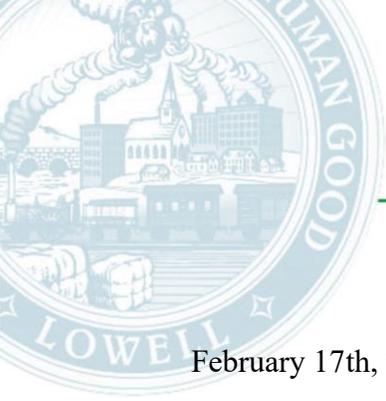


Conor Baldwin  
Chief Financial Officer

Austin Ball  
Deputy CFO

- The City Clerk and Elections Director have requested additional funding to supplement the costs borne by the city for the special election. This funding if approved will be utilized for replenishing the costs incurred during the special election as well as for software costs related to the voting equipment. Additional funding is also needed in the City Clerk's Office for City Council newspaper advertisements in order to get the Council through the rest of the fiscal year.
6. Funding for Treasurer's Office for postage- **\$150,000**;
- The City Treasurer's Office is the cost center for all postage expenses within the city. The Treasurer has communicated an additional need of funding in order to get us through the fiscal year.
7. Additional Funding for sick leave buy back - **\$63,447.31**
- Funding is needed for a deficit in the City Manager's sick leave buyback account. This account is the cost center for any contractually obligated sick time buyback for all departments, excluding the three enterprise funds. The sick leave buyback program was negotiated out of the CBA's several years ago however, some employees were grandfathered into this program.

These are fiscally prudent recommendations from the finance department. I have asked the law department to prepare the necessary vote for the City Council. Please let me know if there are any questions.



Thomas A. Golden, Jr.  
*City Manager*

February 17th, 2026

Mayor Erik R. Gitschier  
And  
Members of the Lowell City Council

Dear Mayor Gitschier and Members of the Lowell City Council,

I am pleased to inform you that the city has received notification from the Department of Revenue (“DOR”) that the city’s free cash has been certified in the amount of \$8,949,041. This number represents a strong FY2025 year-end, with the amount falling squarely within the DOR recommendation for generation of free cash. For Lowell, due to amount of State Aid received annually for education, the starting point for the calculation is less the amount of aid received from the Commonwealth.

I am hereby recommending that the accompanying vote be approved by the City Council to appropriate General Fund free cash for a number of necessary and timely transfers. The goal of these appropriations is twofold. First, to sustain the city’s strong financial position by replenishing and building reserves. And second, to use the remaining balance to fund outstanding obligations within the FY2026 budget as well as expand on the current capital projects the city is undertaking. Because free cash is a one-time source of revenue, these are the appropriate types of investments and will set the city up for future success. The DOR has also certified the retained earnings of the three enterprise funds.

The financial rationale for the recommendations is explained in a memorandum from the Assistant City Manager/ CFO and is enclosed with this letter.

Sincerely,

Thomas A. Golden, Jr.  
City Manager

Cc: Conor Baldwin, Chief Financial Officer  
Kelly Oakes, City Auditor

COMMONWEALTH OF MASSACHUSETTS  
CITY OF LOWELL

In City Council

RESOLUTION

The City Council of the City of Lowell wishes to go on record in support of adopting a Vision Zero policy.

-----

WHEREAS, the life and health of all persons living and traveling on the public streets within the City of Lowell are our utmost priority; and

WHEREAS, the City of Lowell has committed to the mobility goals within the Lowell Forward Comprehensive Master Plan, including providing a safe, equitable and connected mobility network that accommodates all users including walkers, riders, drivers, bikers and rollers; and

WHEREAS, the City of Lowell has already adopted a Complete Streets Prioritization Plan, Neighborhood Traffic Calming Plan, and MGL Chapter 90 Section 17C as a commitment to transportation safety for all road users; and

WHEREAS, a number of communities across the United States and around the world have begun to adopt Vision Zero, a holistic strategy aimed at eliminating all traffic fatalities and severe injuries suffered by all road users while increasing safe, healthy, equitable mobility for all; and

WHEREAS, Vision Zero supports the designing streets and transportation systems to move all people safely, including people of all ages and abilities, pedestrians, bicyclists, public transit users, scooter riders, and motorcyclists, as well as drivers and passengers of motor vehicles.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOWELL as follows:

That we, the members of the City Council of the City of Lowell be recorded in support of adopting a Vision Zero policy with goals of eliminating transportation fatalities and serious injuries, as well as continuing to reduce the crash rates for all modes of transportation. The City of Lowell adopts the Greater Lowell Vision Zero Action Plan and the City of Lowell Safe Streets for All Supplemental Safety Action Plan as a comprehensive and holistic approach to achieving this goal.

APPROVED AND ADOPTED THIS 17<sup>th</sup> DAY OF FEBRUARY, 2026.

Submitted by:

CITY COUNCIL - CITY OF LOWELL

---

Mayor Erik R. Gitschier

---

Rita M. Mercier

---

Sokhary Chau

---

Vesna Nuon

---

John G. Descoteaux

---

Corey M. Robinson

---

Belinda M. Juran

---

Daniel P. Rourke

---

Sidney L. Liang

---

Kimberly A. Scott

---

Sean McDonough