

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
111 CITY COUNCIL							
511000 SW SALARIES PERMANENT	255,000.00	.00	255,000.00	228,901.51	.00	26,098.49	89.8%
531702 ADVERTISING	6,175.00	.00	6,175.00	6,159.14	15.86	.00	100.0%
TOTAL CITY COUNCIL	261,175.00	.00	261,175.00	235,060.65	15.86	26,098.49	90.0%
121 MAYOR							
511000 SW SALARIES PERMANENT	67,288.00	4,100.00	71,388.00	63,088.82	.00	8,299.18	88.4%
536700 MAYOR'S PORTRAIT	5,000.00	.00	5,000.00	.00	4,000.00	1,000.00	80.0%
544400 OFFICE SUPPLIES	4,350.00	.00	4,350.00	1,372.50	643.87	2,333.63	46.4%
570702 TRANS REIMBURS. & SEMINARS	15,000.00	.00	15,000.00	14,925.79	.00	74.21	99.5%
573404 OFFICE OPERATIONS	7,000.00	.00	7,000.00	1,887.01	88.48	5,024.51	28.2%
TOTAL MAYOR	98,638.00	4,100.00	102,738.00	81,274.12	4,732.35	16,731.53	83.7%
123 CITY MANAGER							
511000 SW SALARIES PERMANENT	862,553.00	12,000.00	874,553.00	794,402.16	.00	80,150.84	90.8%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
513000 SW OVERTIME	10,000.00	.00	10,000.00	6,648.34	.00	3,351.66	66.5%
514900 SW SICK LEAVE INCENTIVE P	750,000.00	100,000.00	850,000.00	804,358.95	.00	45,641.05	94.6%
515005 STIPEND - OTHER	15,000.00	.00	15,000.00	13,749.78	.00	1,250.22	91.7%
520100 ENERGY-ELECTRICITY	2,478,715.00	.00	2,478,715.00	2,474,920.39	.00	3,794.61	99.8%
520101 ENERGY-HEATING GAS	1,600,000.00	.00	1,600,000.00	1,567,512.99	5,400.00	27,087.01	98.3%
520500 REPAIR & MAINT-EQUIPMENT	125.00	.00	125.00	.00	.00	125.00	.0%
520519 PUBLIC ART/MAINTENANCE	20,250.00	7,000.00	27,250.00	.00	21,577.00	5,673.00	79.2%
525002 LEGAL & FILING FEES	50,000.00	.00	50,000.00	31,839.71	11,590.28	6,570.01	86.9%
525004 PROF AUDITORIUM MANAGEMNT	240,000.00	14,586.70	254,586.70	167,991.49	80,764.49	5,830.72	97.7%
525100 LEASED EQUIP & SERVICES	7,000.00	1,929.57	8,929.57	6,421.72	1,378.28	1,129.57	87.4%
525700 MEDICAD REIMB. EXPENSE	61,750.00	.00	61,750.00	.00	61,750.00	.00	100.0%
530000 PROFESSIONAL SERVICES	50,000.00	293,753.00	343,753.00	92,607.62	56,818.83	194,326.55	43.5%
530002 CONTRACTED SERVICES	168,000.00	.00	168,000.00	140,000.04	27,999.96	.00	100.0%
530038 ECONOMIC DEV INITIATIVES	.00	750,000.00	750,000.00	.00	.00	750,000.00	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530210 MERRIMACK REPERTORY THEAT	20,000.00	.00	20,000.00	16,666.98	3,333.02	.00	100.0%
531700 MARKETING	175,000.00	341.56	175,341.56	156,059.48	10,746.96	8,535.12	95.1%
531702 ADVERTISING	1,730.00	.00	1,730.00	887.25	.00	842.75	51.3%
531705 COMMUNICATIONS	10,000.00	.00	10,000.00	7,845.58	1,230.50	923.92	90.8%
535903 LOWELL FESTIVAL	100,000.00	-7,000.00	93,000.00	86,233.18	6,766.82	.00	100.0%
540900 DATA PROC-EQUIP & SUPPLY	500.00	-500.00	.00	.00	.00	.00	.0%
544400 OFFICE SUPPLIES	4,500.00	1,000.00	5,500.00	3,822.80	1,166.61	510.59	90.7%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
561100 SUPPLEMENTAL RESERVE	3,530,160.00	-3,530,160.00	.00	.00	.00	.00	.0%
561700 CONTINGENCY	118,750.00	-118,750.00	.00	.00	.00	.00	.0%
564701 HOMELESS ENCAMPMENT EXPEN	.00	100,000.00	100,000.00	.00	6,465.00	93,535.00	6.5%
570400 MASS MUNICIPAL ASSOC DUES	18,000.00	.00	18,000.00	17,356.00	644.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	2,100.00	2,350.00	4,450.00	2,680.49	840.00	929.51	79.1%
570701 IN-STA TRAVEL REIMB & SEM	850.00	-850.00	.00	.00	.00	.00	.0%
570702 TRANS REIMBURS.& SEMINARS	10,000.00	-1,000.00	9,000.00	5,315.28	.00	3,684.72	59.1%
570703 CONFERENCES/SEMINARS/EDUC	25,000.00	-2,000.00	23,000.00	10,856.91	.00	12,143.09	47.2%
571903 INS PREMIUMS - OTHER	13,750.00	.00	13,750.00	10,401.12	3,010.68	338.20	97.5%
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 FFE/TECHNOLOGY	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	60,025.76	2,200.00	12,774.24	83.0%
TOTAL CITY MANAGER	10,471,803.00	-2,377,299.17	8,094,503.83	6,515,174.02	303,682.43	1,275,647.38	84.2%
124 CULTURAL AFFAIRS/SPEC EVENTS							
511000 SW SALARIES PERMANENT	417,619.00	13,500.00	431,119.00	342,903.64	.00	88,215.36	79.5%
TOTAL CULTURAL AFFAIRS/SPEC EV	417,619.00	13,500.00	431,119.00	342,903.64	.00	88,215.36	79.5%
133 FINANCE DEPT							
511000 SW SALARIES PERMANENT	342,860.00	10,500.00	353,360.00	325,277.30	.00	28,082.70	92.1%
512000 SW TEMPORARY	15,000.00	.00	15,000.00	7,020.03	.00	7,979.97	46.8%
544400 OFFICE SUPPLIES	950.00	.00	950.00	865.86	.00	84.14	91.1%
TOTAL FINANCE DEPT	358,810.00	10,500.00	369,310.00	333,163.19	.00	36,146.81	90.2%
135 CITY AUDITOR							

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	709,525.00	4,500.00	714,025.00	603,699.54	.00	110,325.46	84.5%
513000 SW OVERTIME	9,000.00	.00	9,000.00	989.27	.00	8,010.73	11.0%
525005 INDEPENDENT AUDIT	56,570.00	.00	56,570.00	45,289.42	8,442.54	2,838.04	95.0%
525100 LEASED EQUIP & SERVICES	2,300.00	-450.00	1,850.00	1,683.00	153.00	14.00	99.2%
541700 FORMS & SUPPLIES	5,000.00	1,600.00	6,600.00	4,161.61	22.80	2,415.59	63.4%
570500 LICENSES & FEES	200.00	-200.00	.00	.00	.00	.00	.0%
570701 IN-STA TRAVEL REIMB & SEM	1,000.00	-950.00	50.00	42.35	.00	7.65	84.7%
571904 INS PREMIUMS - BONDS	100.00	.00	100.00	100.00	.00	.00	100.0%
TOTAL CITY AUDITOR	783,695.00	4,500.00	788,195.00	655,965.19	8,618.34	123,611.47	84.3%
138 PURCHASING							
511000 SW SALARIES PERMANENT	329,623.00	22,100.00	351,723.00	310,763.47	.00	40,959.53	88.4%
514000 SW HOLIDAY	306.00	-306.00	.00	.00	.00	.00	.0%
514800 SW LONGEVITY	.00	306.00	306.00	305.20	.00	.80	99.7%
520500 REPAIR & MAINT-EQUIPMENT	500.00	.00	500.00	479.39	.00	20.61	95.9%
531702 ADVERTISING	14,875.00	.00	14,875.00	14,464.27	410.73	.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	1,461.31	38.69	.00	100.0%
570401 DUES & SUBSCRIPTIONS	317.00	.00	317.00	316.99	.00	.01	100.0%
570702 TRANS REIMBURS.& SEMINARS	778.00	.00	778.00	778.00	.00	.00	100.0%
TOTAL PURCHASING	348,049.00	22,100.00	370,149.00	328,718.63	449.42	40,980.95	88.9%
141 ASSESSORS							
511000 SW SALARIES PERMANENT	764,347.00	61,900.00	826,247.00	729,048.26	.00	97,198.74	88.2%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	.00	2,000.00	194.84	.00	1,805.16	9.7%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	5,750.00	.00	1,089.00	84.1%
525100 LEASED EQUIP & SERVICES	1,704.00	.00	1,704.00	1,023.00	93.00	588.00	65.5%
530010 APPRAISALS	8,000.00	.00	8,000.00	.00	8,000.00	.00	100.0%
530022 PROF SERVICE-REVALUATION	49,000.00	-4,367.06	44,632.94	31,605.50	13,027.44	.00	100.0%
531702 ADVERTISING	1,500.00	-1,500.00	.00	.00	.00	.00	.0%
531800 PRINTING & BINDING	1,000.00	-132.94	867.06	811.20	.00	55.86	93.6%
531904 TUITION REIMBURSEMENT	5,000.00	2,000.00	7,000.00	6,806.12	.00	193.88	97.2%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	-1,000.00	17,500.00	15,055.68	1,436.72	1,007.60	94.2%
544400 OFFICE SUPPLIES	1,500.00	2,500.00	4,000.00	3,433.08	.00	566.92	85.8%
570401 DUES & SUBSCRIPTIONS	2,000.00	2,500.00	4,500.00	2,100.00	.00	2,400.00	46.7%
570702 TRANS REIMBURS.& SEMINARS	9,500.00	.00	9,500.00	2,559.93	.00	6,940.07	26.9%

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589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	514.80	.00	485.20	51.5%
TOTAL ASSESSORS	871,890.00	61,900.00	933,790.00	798,902.41	22,557.16	112,330.43	88.0%
145 TREASURER							
511000 SW SALARIES PERMANENT	738,501.00	32,150.00	770,651.00	678,006.35	.00	92,644.65	88.0%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	.00	2,000.00	1,470.00	.00	530.00	73.5%
525100 LEASED EQUIP & SERVICES	6,500.00	.00	6,500.00	3,921.30	.00	2,578.70	60.3%
530000 PROFESSIONAL SERVICES	35,000.00	.00	35,000.00	15,965.35	13,836.65	5,198.00	85.1%
530028 BOND COUNSEL/BANKING SERV	22,100.00	-140.00	21,960.00	11,378.99	2,093.20	8,487.81	61.3%
536900 POSTAGE	197,563.00	100,000.00	297,563.00	246,703.23	2,082.09	48,777.68	83.6%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	4,498.81	254.50	246.69	95.1%
570401 DUES & SUBSCRIPTIONS	150.00	270.00	420.00	420.00	.00	.00	100.0%
570704 TRANSPORATION REIMBURSEME	2,500.00	-130.00	2,370.00	1,955.88	.00	414.12	82.5%
571904 INS PREMIUMS - BONDS	5,000.00	.00	5,000.00	3,806.25	706.25	487.50	90.3%
573400 MISCELLANEOUS CHARGES	150,490.00	100,000.00	250,490.00	62,767.52	8,760.00	178,962.48	28.6%
598010 ALLOW FOR ABATEMENTS (OVE	900,000.00	213,017.74	1,113,017.74	.00	.00	1,113,017.74	.0%
TOTAL TREASURER	2,064,804.00	445,167.74	2,509,971.74	1,030,893.68	27,732.69	1,451,345.37	42.2%
151 LAW DEPARTMENT							
511000 SW SALARIES PERMANENT	1,597,988.00	7,500.00	1,605,488.00	1,430,289.36	.00	175,198.64	89.1%
512000 SW TEMPORARY	84,000.00	.00	84,000.00	16,180.20	.00	67,819.80	19.3%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	2,220.00	7,720.00	5,545.88	610.12	1,564.00	79.7%
525002 LEGAL & FILING FEES	6,000.00	-2,220.00	3,780.00	1,820.00	185.00	1,775.00	53.0%
525003 LEGAL RESEARCH	2,000.00	.00	2,000.00	235.00	30.00	1,735.00	13.3%
530000 PROFESSIONAL SERVICES	256,151.00	116,787.43	372,938.43	126,020.17	178,437.44	68,480.82	81.6%
531800 PRINTING & BINDING	1,000.00	-600.00	400.00	269.95	.00	130.05	67.5%
541602 RESEARCH MHS	72,882.00	.00	72,882.00	52,952.56	19,099.54	829.90	98.9%
544400 OFFICE SUPPLIES	2,000.00	800.00	2,800.00	2,535.84	178.08	86.08	96.9%
570401 DUES & SUBSCRIPTIONS	4,000.00	.00	4,000.00	1,639.00	.00	2,361.00	41.0%
570702 TRANS REIMBURS.& SEMINARS	7,500.00	15,000.00	22,500.00	19,641.14	.00	2,858.86	87.3%
571903 INS PREMIUMS - OTHER	.00	100.00	100.00	100.00	.00	.00	100.0%
573000 CLAIMS (LAW) GENERAL	200,000.00	.00	200,000.00	54,724.87	.00	145,275.13	27.4%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	160,000.00	460,000.00	450,104.74	.00	9,895.26	97.8%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	-40,000.00	110,000.00	94,305.76	.00	15,694.24	85.7%
576001 COURT JUDGMENTS	250,000.00	.00	250,000.00	144,508.98	.00	105,491.02	57.8%
589158 FAX MACHINE	1,000.00	-1,000.00	.00	.00	.00	.00	.0%

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589166 FFE/TECHNOLOGY	100.00	700.00	800.00	644.98	75.98	79.04	90.1%
TOTAL LAW DEPARTMENT	2,940,121.00	259,287.43	3,199,408.43	2,401,518.43	198,616.16	599,273.84	81.3%

152 HUMAN RELATIONS (HRMS)

511000 SW SALARIES PERMANENT	513,493.00	36,500.00	549,993.00	483,805.70	.00	66,187.30	88.0%
520607 DRUG PROGRAM	11,025.00	.00	11,025.00	2,135.00	5,465.00	3,425.00	68.9%
525200 ECONOMIC/PROF DEVELOPMENT	1,000.00	.00	1,000.00	1,000.00	.00	.00	100.0%
530000 PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	774.00	.00	4,226.00	15.5%
530049 DEI INITIATIVES	30,000.00	.00	30,000.00	18,747.44	4,210.00	7,042.56	76.5%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	11,000.00	.00	.00	100.0%
531702 ADVERTISING	5,000.00	.00	5,000.00	1,111.68	150.00	3,738.32	25.2%
531800 PRINTING & BINDING	1,500.00	.00	1,500.00	1,500.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	650.00	.00	650.00	564.96	84.80	.24	100.0%
570401 DUES & SUBSCRIPTIONS	550.00	.00	550.00	475.00	.00	75.00	86.4%
570702 TRANS REIMBURS. & SEMINARS	150.00	.00	150.00	150.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	150.00	.00	150.00	100.00	.00	50.00	66.7%
TOTAL HUMAN RELATIONS (HRMS)	579,518.00	36,500.00	616,018.00	521,363.78	9,909.80	84,744.42	86.2%

155 MIS DEPARTMENT

511000 SW SALARIES PERMANENT	1,291,764.00	58,100.00	1,349,864.00	1,096,850.69	.00	253,013.31	81.3%
513000 SW OVERTIME	10,000.00	.00	10,000.00	2,947.63	.00	7,052.37	29.5%
520500 REPAIR & MAINT-EQUIPMENT	114,000.00	.00	114,000.00	64,079.70	4,827.75	45,092.55	60.4%
520704 DATA PROCESSING-SPEC PROJ	231,750.00	.00	231,750.00	40,614.94	7,032.41	184,102.65	20.6%
525100 LEASED EQUIP & SERVICES	206,781.00	-929.57	205,851.43	135,356.70	52,755.02	17,739.71	91.4%
530000 PROFESSIONAL SERVICES	24,000.00	.00	24,000.00	.00	3,018.00	20,982.00	12.6%
530108 EMPLOYEE TRAINING	39,750.00	.00	39,750.00	27,081.93	.00	12,668.07	68.1%
540900 DATA PROC-EQUIP & SUPPLY	33,535.00	.00	33,535.00	19,627.38	1,535.22	12,372.40	63.1%
541000 COMPUTER EQUIPMT/SOFTWARE	107,000.00	.00	107,000.00	60,025.70	1,785.17	45,189.13	57.8%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	4,134.99	.00	5.01	99.9%
563602 INSURANCE OTHER	.00	59,632.15	59,632.15	52,557.26	7,074.89	.00	100.0%
570100 SOFTWARE LIC. & SUPPORT	1,384,195.00	.00	1,384,195.00	351,739.75	899,493.97	132,961.28	90.4%
TOTAL MIS DEPARTMENT	3,446,915.00	116,802.58	3,563,717.58	1,855,016.67	977,522.43	731,178.48	79.5%

157 MESSENGER

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520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	418,607.60	.00	1,392.40	99.7%
520101 ENERGY-HEATING GAS	211,000.00	.00	211,000.00	202,986.55	.00	8,013.45	96.2%
TOTAL MESSENGER	631,000.00	.00	631,000.00	621,594.15	.00	9,405.85	98.5%
158 TELEPHONE EXCHANGE							
530000 PROFESSIONAL SERVICES	117,844.00	.00	117,844.00	56,932.55	35,267.45	25,644.00	78.2%
TOTAL TELEPHONE EXCHANGE	117,844.00	.00	117,844.00	56,932.55	35,267.45	25,644.00	78.2%
161 CITY CLERK							
511000 SW SALARIES PERMANENT	550,790.00	109,700.00	660,490.00	515,493.12	.00	144,996.88	78.0%
530000 PROFESSIONAL SERVICES	7,910.00	.00	7,910.00	7,910.00	.00	.00	100.0%
541000 COMPUTER EQUIPMT/SOFTWARE	4,910.00	-522.00	4,388.00	4,189.00	199.00	.00	100.0%
544400 OFFICE SUPPLIES	3,030.00	2,809.00	5,839.00	5,831.49	.00	7.51	99.9%
570401 DUES & SUBSCRIPTIONS	2,387.00	-2,287.00	100.00	100.00	.00	.00	100.0%
TOTAL CITY CLERK	569,027.00	109,700.00	678,727.00	533,523.61	199.00	145,004.39	78.6%
162 ELECTIONS							
511000 SW SALARIES PERMANENT	122,529.00	274,400.00	396,929.00	230,564.91	.00	166,364.09	58.1%
512000 SW TEMPORARY	175,000.00	-10,000.00	165,000.00	163,500.00	.00	1,500.00	99.1%
513000 SW OVERTIME	10,000.00	30,000.00	40,000.00	38,876.61	.00	1,123.39	97.2%
530000 PROFESSIONAL SERVICES	14,350.00	21,189.00	35,539.00	34,621.00	795.50	122.50	99.7%
531800 PRINTING & BINDING	14,350.00	6,526.00	20,876.00	20,876.00	.00	.00	100.0%
531802 CENSUS FORMS PRINTING	16,850.00	58,150.00	75,000.00	350.00	.00	74,650.00	.5%
536900 POSTAGE	9,760.00	-9,760.00	.00	.00	.00	.00	.0%
540500 VOTING MACHINE SUPPLIES	14,350.00	-6,105.00	8,245.00	7,104.86	.00	1,140.14	86.2%
544400 OFFICE SUPPLIES	4,354.00	4,650.00	9,004.00	7,331.66	325.42	1,346.92	85.0%
573400 MISCELLANEOUS CHARGES	.00	350.00	350.00	350.00	.00	.00	100.0%
TOTAL ELECTIONS	381,543.00	369,400.00	750,943.00	503,575.04	1,120.92	246,247.04	67.2%
182 PLANNING & DEVELOPMENT							

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
 NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	3,948,838.00	-1,804,959.00	2,143,879.00	1,842,498.22	.00	301,380.78	85.9%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	3,600.00	.00	6,400.00	36.0%
513000 SW OVERTIME	17,500.00	15,000.00	32,500.00	31,254.14	.00	1,245.86	96.2%
520200 TELEPHONE	22,600.00	-200.00	22,400.00	18,719.84	3,680.16	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	5,801.00	-5,801.00	.00	.00	.00	.00	.0%
520504 REPAIR & MAINT OF VEHICLE	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
523501 TRAFFIC CALMING/OTHER	.00	400,000.00	400,000.00	10,875.00	5,792.50	383,332.50	4.2%
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	5,830.00	530.00	326.00	95.1%
528300 ACQUISITION OF PROPERTY	.00	7,500.00	7,500.00	7,000.00	.00	500.00	93.3%
530000 PROFESSIONAL SERVICES	25,000.00	164,759.00	189,759.00	69,185.21	110,583.20	9,990.59	94.7%
530010 APPRAISALS	7,500.00	.00	7,500.00	4,700.00	.00	2,800.00	62.7%
530066 SEALER WEIGHTS & MEASURES	65,500.00	-24,217.00	41,283.00	37,203.00	4,080.00	.00	100.0%
531702 ADVERTISING	7,000.00	-1,500.00	5,500.00	3,381.78	788.17	1,330.05	75.8%
531800 PRINTING & BINDING	2,500.00	.00	2,500.00	1,982.00	.00	518.00	79.3%
542300 GAS & MOTOR OIL-SUPPLIES	3,600.00	.00	3,600.00	802.92	.00	2,797.08	22.3%
544400 OFFICE SUPPLIES	10,000.00	2,000.00	12,000.00	10,942.69	588.03	469.28	96.1%
545500 UNIFORMS & OTHER CLOTHING	1,500.00	6,800.00	8,300.00	5,707.00	.00	2,593.00	68.8%
570401 DUES & SUBSCRIPTIONS	2,500.00	.00	2,500.00	1,942.00	.00	558.00	77.7%
570700 TRANS - MONTHLY ALLOWANCE	86,400.00	20,001.00	106,401.00	105,600.00	.00	801.00	99.2%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	3,000.00	17,000.00	13,878.55	.00	3,121.45	81.6%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	3,612.28	.00	1,387.72	72.2%
571800 EDUCATION REIMBURSEMNTS	2,000.00	.00	2,000.00	888.88	.00	1,111.12	44.4%
571903 INS PREMIUMS - OTHER	8,000.00	.00	8,000.00	8,000.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	4,000.00	4,917.00	8,917.00	6,348.09	390.00	2,178.91	75.6%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	.00	.00	200,000.00	.0%
588401 IMPROV-SIGNALIZATION	.00	334,025.00	334,025.00	84,025.00	148,117.00	101,883.00	69.5%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	927.00	.00	73.00	92.7%
TOTAL PLANNING & DEVELOPMENT	4,257,925.00	-678,675.00	3,579,250.00	2,278,903.60	274,549.06	1,025,797.34	71.3%

210 POLICE

511000 SW SALARIES PERMANENT	28,980,810.00	547,400.00	29,528,210.00	26,380,146.37	.00	3,148,063.63	89.3%
512000 SW TEMPORARY	6,017.00	15,595.00	21,612.00	20,411.98	.00	1,200.02	94.4%
513000 SW OVERTIME	1,025,000.00	247,800.00	1,272,800.00	1,225,724.43	.00	47,075.57	96.3%
514000 SW HOLIDAY	467,400.00	.00	467,400.00	329,180.54	.00	138,219.46	70.4%
514100 SPECIAL EVENTS	59,542.00	.00	59,542.00	36,741.45	.00	22,800.55	61.7%
514300 SW SHIFT DIFFERENTIAL	301,981.00	338,000.00	639,981.00	603,840.72	.00	36,140.28	94.4%
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	261,758.30	.00	28,447.70	90.2%
515001 SW POLICE ALLOWANCE	34,500.00	34,350.00	68,850.00	34,350.00	34,350.00	150.00	99.8%
515003 COMP TIME	185,000.00	.00	185,000.00	143,422.33	.00	41,577.67	77.5%

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
515004 K-9 STIPEND	59,852.00	-5,095.00	54,757.00	47,242.93	.00	7,514.07	86.3%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	25,000.00	5,000.00	.00	100.0%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	25,333.94	.00	10,666.06	70.4%
515800 Physical Fitness Incentiv	200,000.00	.00	200,000.00	.00	.00	200,000.00	.0%
519300 UNIFORM ALLOWENCE	80,000.00	208.50	80,208.50	67,754.80	10,417.29	2,036.41	97.5%
519800 UNIFORMS-TRAFFICE SUPERVS	6,000.00	.00	6,000.00	5,059.15	289.98	650.87	89.2%
520500 REPAIR & MAINT-EQUIPMENT	186,232.00	.00	186,232.00	185,581.38	650.50	.12	100.0%
520504 REPAIR & MAINT OF VEHICLE	105,000.00	.00	105,000.00	95,648.32	9,351.49	.19	100.0%
520512 REPAIR & MAINT-COMPUTER E	369,485.00	.00	369,485.00	261,535.84	49,211.07	58,738.09	84.1%
520515 REPAIR & MAINT-POLICE JAI	16,580.00	.00	16,580.00	15,862.00	523.24	194.76	98.8%
521900 HEPATITIS SHOTS	600.00	.00	600.00	293.55	306.45	.00	100.0%
522300 ANIMAL CONTROL-CHG/EXPENS	32,460.00	.00	32,460.00	30,893.80	904.24	661.96	98.0%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	5,816.60	1,504.46	2,528.94	74.3%
522600 POLICE-RENTAL-SUB STATION	43,800.00	.00	43,800.00	43,800.00	.00	.00	100.0%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	24,634.85	4,539.94	825.21	97.2%
530000 PROFESSIONAL SERVICES	.00	7,000.00	7,000.00	-13,506.66	20,260.00	246.66	96.5%
530020 KENNEL SERVICES	35,000.00	.00	35,000.00	21,621.00	12,849.00	530.00	98.5%
530039 POLICE-LEGAL DEFENSE FUND	64,350.00	.00	64,350.00	57,475.00	.00	6,875.00	89.3%
530100 PSYCHOLOGICAL EXAMS	9,588.00	.00	9,588.00	7,775.00	.00	1,813.00	81.1%
530105 TRAINING/EVALUATION PRG.	80,000.00	8,000.00	88,000.00	81,631.66	700.00	5,668.34	93.6%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	112,444.36	13,428.75	.89	100.0%
541801 OPIOID REDUCTION PROGRAM	.00	20,000.00	20,000.00	17,176.11	200.00	2,623.89	86.9%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	12,157.50	.00	1,042.50	92.1%
542300 GAS & MOTOR OIL-SUPPLIES	332,551.00	-37,786.92	294,764.08	222,158.64	45,592.15	27,013.29	90.8%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	76,587.92	3,411.89	.19	100.0%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	7,360.58	9.18	130.24	98.3%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	7,181.85	8,825.46	92.69	99.4%
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	9,000.00	18,600.00	15,253.70	960.70	2,385.60	87.2%
570701 IN-STA TRAVEL REIMB & SEM	1,850.00	.00	1,850.00	1,850.00	.00	.00	100.0%
571400 NO. MIDD LAW ENFORCE CNTY	5,500.00	.00	5,500.00	5,500.00	.00	.00	100.0%
571903 INS PREMIUMS - OTHER	53,020.00	-7,000.00	46,020.00	39,683.00	.00	6,337.00	86.2%
573400 MISCELLANEOUS CHARGES	17,160.00	.00	17,160.00	14,132.51	3,006.82	20.67	99.9%
589108 POLICE-DIVE TEAM EQUIPMNT	6,700.00	.00	6,700.00	6,155.85	.00	544.15	91.9%
589116 POLICE CARS	120,000.00	-17,600.00	102,400.00	21,853.50	80,546.50	.00	100.0%
589118 POLICE EQUIPMENT OTHER	35,000.00	745,982.80	780,982.80	484,119.73	296,313.93	549.14	99.9%
589140 PORTABLE RADIOS & OTHER	13,500.00	.00	13,500.00	6,338.31	1,330.00	5,831.69	56.8%
589166 FFE/TECHNOLOGY	15,000.00	.00	15,000.00	10,003.03	2,202.17	2,794.80	81.4%
TOTAL POLICE	33,672,070.00	1,914,454.38	35,586,524.38	31,167,845.21	606,685.21	3,811,993.96	89.3%

220 FIRE

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
 NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	19,461,997.00	1,001,210.00	20,463,207.00	18,721,882.54	.00	1,741,324.46	91.5%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	16,444.65	.00	25,655.35	39.1%
513000 SW OVERTIME	2,684,075.00	119,000.00	2,803,075.00	2,723,172.63	.00	79,902.37	97.1%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	6,001.89	.00	10,998.11	35.3%
513200 SW OVERTIME HOLIDAY	279,274.00	.00	279,274.00	208,923.62	.00	70,350.38	74.8%
514000 SW HOLIDAY	1,363,400.00	.00	1,363,400.00	1,032,155.65	.00	331,244.35	75.7%
514800 SW LONGEVITY	1,000.00	.00	1,000.00	233.86	.00	766.14	23.4%
515000 SW COURT TIME	2,200.00	.00	2,200.00	.00	.00	2,200.00	.0%
515600 SW OUT OF GRADE COMPENSAT	268,392.00	.00	268,392.00	201,452.24	.00	66,939.76	75.1%
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	-6,805.96	.00	41,805.96	-19.4%
518500 BUY BACK VACATION(IOD)	77,000.00	.00	77,000.00	14,118.71	.00	62,881.29	18.3%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	45,920.17	.00	15,079.83	75.3%
520101 ENERGY-HEATING GAS	93,501.00	.00	93,501.00	83,207.05	.00	10,293.95	89.0%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	50,900.00	60,150.00	52,281.38	6,433.07	1,435.55	97.6%
520504 REPAIR & MAINT OF VEHICLE	353,031.00	-82,475.00	270,556.00	118,283.43	74,064.75	78,207.82	71.1%
520507 REPAIR & MAINT-BUILDINGS	4,625.00	5,000.00	9,625.00	9,138.29	461.71	25.00	99.7%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	143,103.75	23,127.15	769.10	99.5%
521400 HAZARDOUS WASTE COLLECT.	6,013.00	600.00	6,613.00	6,560.19	33.23	19.58	99.7%
523700 LADDER TESTING	6,200.00	.00	6,200.00	1,800.00	.00	4,400.00	29.0%
525006 HEALTH & SAFETY/CONTRACT	35,000.00	.00	35,000.00	34,824.81	.00	175.19	99.5%
530000 PROFESSIONAL SERVICES	1,388.00	-1,388.00	.00	.00	.00	.00	.0%
530014 PROF. SVC-EMT/AMBULANCE	8,400.00	100.00	8,500.00	8,302.94	.00	197.06	97.7%
530059 PUBLIC NOTIFICATION/CODE	10,000.00	4,100.00	14,100.00	14,068.20	.00	31.80	99.8%
530060 CELLULAR SERV/EMER MGMT	10,000.00	-4,100.00	5,900.00	1,188.27	1,172.18	3,539.55	40.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	77,836.00	7,076.00	88.00	99.9%
530101 PRE-RETIRE PHYSICALS	9,250.00	7,000.00	16,250.00	4,771.51	9,728.49	1,750.00	89.2%
530105 TRAINING/EVALUATION PRG.	9,250.00	.00	9,250.00	2,960.00	2,000.00	4,290.00	53.6%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	1,473.82	438.98	215.20	89.9%
540800 FIREFIGHTER-SUPPLIES	23,125.00	-1,300.00	21,825.00	8,533.13	3,802.56	9,489.31	56.5%
540801 LEPC-SUPPLIES/TRAVEL/MISC	12,000.00	.00	12,000.00	.00	300.00	11,700.00	2.5%
541000 COMPUTER EQUIPMT/SOFTWARE	35,000.00	.00	35,000.00	29,583.85	1,522.20	3,893.95	88.9%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	-2,000.00	23,900.00	17,207.39	583.77	6,108.84	74.4%
542300 GAS & MOTOR OIL-SUPPLIES	140,000.00	.00	140,000.00	95,388.51	19,288.34	25,323.15	81.9%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	2,062.22	1,437.78	15,000.00	18.9%
543100 CUSTODIAL-SUPPLIES	6,500.00	5,900.00	12,400.00	11,599.85	2.20	797.95	93.6%
543600 HARDWARE-SUPPLIES	1,500.00	.00	1,500.00	831.50	593.50	75.00	95.0%
544400 OFFICE SUPPLIES	1,850.00	.00	1,850.00	1,795.85	38.32	15.83	99.1%
570401 DUES & SUBSCRIPTIONS	5,500.00	100.00	5,600.00	5,598.50	.00	1.50	100.0%
570701 IN-STA TRAVEL REIMB & SEM	925.00	.00	925.00	207.00	71.15	646.85	30.1%
571800 EDUCATION REIMBURSEMNTS	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
571801 EDUCATION INCENTIVE	5,500.00	.00	5,500.00	5,010.00	.00	490.00	91.1%
571903 INS PREMIUMS - OTHER	13,000.00	42.50	13,042.50	10,654.15	2,388.35	.00	100.0%
582500 BUILDING REHAB/RENOVATION	3,700.00	500.00	4,200.00	4,163.49	5.44	31.07	99.3%
589107 UPGRADE RADIO SYSTEM	18,600.00	4,698.00	23,298.00	15,931.32	6,848.68	518.00	97.8%

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	5,879.20	1,120.80	.00	100.0%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	5,400.00	25,140.00	23,631.18	1,088.00	420.82	98.3%
589127 4" HOSE & HARDWARE	13,875.00	8,275.00	22,150.00	.00	18,377.74	3,772.26	83.0%
589166 FFE/TECHNOLOGY	2,775.00	.00	2,775.00	611.97	.00	2,163.03	22.1%
589179 REPLACE-REPAIR APPAREL	20,000.00	.00	20,000.00	5,076.00	3,824.00	11,100.00	44.5%
TOTAL FIRE	25,482,464.00	1,121,562.50	26,604,026.50	23,767,064.75	185,828.39	2,651,133.36	90.0%
240 DEVELOPMENT SERVICES							
511000 SW SALARIES PERMANENT	.00	1,871,159.00	1,871,159.00	1,701,166.89	.00	169,992.11	90.9%
TOTAL DEVELOPMENT SERVICES	.00	1,871,159.00	1,871,159.00	1,701,166.89	.00	169,992.11	90.9%
400 DPW							
511000 SW SALARIES PERMANENT	6,416,617.00	-78,229.00	6,338,388.00	5,003,219.03	.00	1,335,168.97	78.9%
512000 SW TEMPORARY	59,359.00	-5,000.00	54,359.00	22,200.00	.00	32,159.00	40.8%
513000 SW OVERTIME	492,850.00	241,375.00	734,225.00	736,579.58	.00	-2,354.58	100.3%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	160,265.56	.00	20.44	100.0%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	45,093.00	.00	700.00	98.5%
520103 ENERGY-STREET LIGHTING	200,000.00	.00	200,000.00	160,407.18	26,094.16	13,498.66	93.3%
520200 TELEPHONE	7,000.00	.00	7,000.00	6,505.43	177.52	317.05	95.5%
520500 REPAIR & MAINT-EQUIPMENT	370,065.00	-122,576.69	247,488.31	96,331.86	79,422.67	71,733.78	71.0%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	33,581.62	1,391.55	26.83	99.9%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	31,729.14	281,729.14	219,261.04	61,053.98	1,414.12	99.5%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	.00	20,750.00	19,581.91	760.00	408.09	98.0%
520514 REPAIR & MAINT-ELEVATORS	.00	34,150.00	34,150.00	.00	34,150.00	.00	100.0%
521400 HAZARDOUS WASTE COLLECT.	30,000.00	.00	30,000.00	21,596.03	1,132.56	7,271.41	75.8%
521504 TRASH COLLECTION	8,270,320.00	.00	8,270,320.00	6,303,143.27	1,451,537.69	515,639.04	93.8%
524000 RENTAL OF EQUIPMENT	7,000.00	.00	7,000.00	595.50	.00	6,404.50	8.5%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	9,734.53	5,265.47	.00	100.0%
525100 LEASED EQUIP & SERVICES	7,900.00	.00	7,900.00	6,094.00	554.00	1,252.00	84.2%
529600 SNOW & ICE REMOVAL CONTR.	775,000.00	.00	775,000.00	1,083,101.64	1,000.00	-309,101.64	139.9%
530000 PROFESSIONAL SERVICES	100,000.00	86,846.30	186,846.30	120,863.37	60,538.92	5,444.01	97.1%
530002 CONTRACTED SERVICES	105,000.00	80,430.71	185,430.71	116,035.87	68,665.73	729.11	99.6%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	12,953.21	45.79	1,001.00	92.9%
530062 TREE REMOVAL SERVICE	106,051.00	.00	106,051.00	15,900.00	13,000.00	77,151.00	27.3%
530105 TRAINING/EVALUATION PRG.	18,000.00	18,000.00	36,000.00	21,762.50	2,149.97	12,087.53	66.4%
531702 ADVERTISING	5,000.00	.00	5,000.00	317.86	682.14	4,000.00	20.0%

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
542300 GAS & MOTOR OIL-SUPPLIES	325,000.00	.00	325,000.00	804,359.99	.00	-479,359.99	247.5%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	59,909.65	133,338.65	84,937.88	19,072.46	29,328.31	78.0%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	51,546.57	16,277.14	52,176.29	56.5%
543100 CUSTODIAL-SUPPLIES	15,450.00	.00	15,450.00	14,592.26	857.74	.00	100.0%
543400 GRAFFITI SUPPLIES	10,000.00	.00	10,000.00	3,122.19	2,877.81	4,000.00	60.0%
543700 PUBLIC WORKS-SUPPLIES	10,000.00	.00	10,000.00	6,266.29	3,419.07	314.64	96.9%
543800 BUILDING-SUPPLIES	90,000.00	15,000.00	105,000.00	75,829.44	22,040.17	7,130.39	93.2%
544000 ELECTRICAL SUPPLIES	60,000.00	10,388.09	70,388.09	50,143.21	9,952.63	10,292.25	85.4%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	5,800.16	1,598.00	101.84	98.6%
545700 GENERAL SUPPLIES	50,000.00	-6,569.73	43,430.27	42,504.12	878.96	47.19	99.9%
570704 TRANSPORTATION REIMBURSEME	1,500.00	.00	1,500.00	368.39	.00	1,131.61	24.6%
571300 DPW-VARIOUS SCHL PROJECTS	272,920.00	171,004.57	443,924.57	328,271.56	84,708.68	30,944.33	93.0%
571903 INS PREMIUMS - OTHER	800,000.00	.00	800,000.00	800,000.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	71,000.00	9,000.00	80,000.00	534,594.18	74,320.89	-528,915.07	761.1%
582500 BUILDING REHAB/RENOVATION	100,000.00	-29,066.00	70,934.00	62,044.30	8,541.77	347.93	99.5%
588503 IMPROV-HIGHWAY-SIDEWALKS	46,350.00	59,375.00	105,725.00	44,751.88	22,805.70	38,167.42	63.9%
588513 DESIGN/ENGINEER/ARCHITECT	95,000.00	-7,442.50	87,557.50	2,223.47	66,580.43	18,753.60	78.6%
589110 OVERFLOW BAGS	40,000.00	.00	40,000.00	37,411.20	2,588.80	.00	100.0%
589111 PLOWS & FRAMES	15,000.00	.00	15,000.00	1,316.82	5,815.80	7,867.38	47.6%
589122 REPLACE ALARM SYSTEM	35,000.00	.00	35,000.00	29,842.54	3,942.60	1,214.86	96.5%
589137 NEW VEHICLES	.00	1,915,379.72	1,915,379.72	1,289,131.82	626,247.90	.00	100.0%
589165 IRRIGATION EQUIPMENT	5,150.00	.00	5,150.00	4,977.13	172.87	.00	100.0%
TOTAL DPW	19,754,290.00	2,483,704.26	22,237,994.26	18,489,159.39	2,780,321.57	968,513.30	95.6%
491 CEMETERY							
511000 SW SALARIES PERMANENT	276,108.00	28,200.00	304,308.00	266,358.35	.00	37,949.65	87.5%
512000 SW TEMPORARY	15,000.00	.00	15,000.00	13,024.00	.00	1,976.00	86.8%
513000 SW OVERTIME	26,000.00	.00	26,000.00	12,784.43	.00	13,215.57	49.2%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	4,544.82	.00	1,455.18	75.7%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	10,907.47	.00	92.53	99.2%
530000 PROFESSIONAL SERVICES	169,495.00	316,231.82	485,726.82	161,645.26	70,921.58	253,159.98	47.9%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	1,563.43	244.91	1,691.66	51.7%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	1,411.02	.00	88.98	94.1%
545100 CEMETERY-FLOWERS	5,000.00	.00	5,000.00	1,576.00	3,338.50	85.50	98.3%
571903 INS PREMIUMS - OTHER	3,000.00	.00	3,000.00	3,000.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	800.00	.00	800.00	713.23	86.77	.00	100.0%
580300 CEM.IMPROVEMT	3,500.00	1,797.90	5,297.90	.00	3,197.80	2,100.10	60.4%
580301 PARKS GEN.IMPROVEMENT	8,800.00	.00	8,800.00	6,030.58	.00	2,769.42	68.5%
589161 MISC EQUIPMENT	.00	10,000.00	10,000.00	.00	4,935.35	5,064.65	49.4%
589188 FENCES	9,000.00	.00	9,000.00	3,650.00	.00	5,350.00	40.6%
TOTAL CEMETERY	538,703.00	356,229.72	894,932.72	487,208.59	82,724.91	324,999.22	63.7%

CITY OF LOWELL
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NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
510 HEALTH DEPARTMENT							
511000 SW SALARIES PERMANENT	3,778,434.00	37,950.00	3,816,384.00	3,113,432.09	.00	702,951.91	81.6%
512000 SW TEMPORARY	105,468.00	30,000.00	135,468.00	109,965.07	.00	25,502.93	81.2%
512963 STIPENDS- OTHER	38,297.00	.00	38,297.00	34,725.00	.00	3,572.00	90.7%
513000 SW OVERTIME	5,000.00	4,000.00	9,000.00	3,489.69	.00	5,510.31	38.8%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	21,582.38	.00	5,417.62	79.9%
520200 TELEPHONE	8,220.00	.00	8,220.00	4,709.38	1,290.62	2,220.00	73.0%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	3,549.00	779.00	2,172.00	66.6%
520504 REPAIR & MAINT OF VEHICLE	2,500.00	.00	2,500.00	2,304.34	35.00	160.66	93.6%
524005 PREMISES RENTAL/LEASE	237,676.00	.00	237,676.00	216,369.63	21,306.37	.00	100.0%
530000 PROFESSIONAL SERVICES	19,500.00	.00	19,500.00	6,767.95	6,261.12	6,470.93	66.8%
531702 ADVERTISING	2,000.00	.00	2,000.00	689.51	310.49	1,000.00	50.0%
531800 PRINTING & BINDING	925.00	.00	925.00	335.00	.00	525.00	43.2%
541000 COMPUTER EQUIPMT/SOFTWARE	14,000.00	.00	14,000.00	7,200.12	156.00	6,643.88	52.5%
542300 GAS & MOTOR OIL-SUPPLIES	1,000.00	.00	1,000.00	47.77	.00	952.23	4.8%
543100 CUSTODIAL-SUPPLIES	1,500.00	.00	1,500.00	1,496.86	.00	3.14	99.8%
544100 HEALTH NURSE SUPPLIES	18,000.00	.00	18,000.00	10,319.98	4,693.17	2,986.85	83.4%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	619.13	480.87	.00	100.0%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	319.91	.00	180.09	64.0%
570401 DUES & SUBSCRIPTIONS	1,500.00	.00	1,500.00	885.17	270.00	344.83	77.0%
570702 TRANS REIMBURS.& SEMINARS	12,950.00	.00	12,950.00	8,676.25	1,450.00	2,823.75	78.2%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	3,646.23	1,353.77	.00	100.0%
582521 OUTREACH SERVICES	2,500.00	.00	2,500.00	150.00	2,350.00	.00	100.0%
588200 EQUIPMENT	2,000.00	.00	2,000.00	1,970.64	.00	29.36	98.5%
589137 NEW VEHICLES	.00	82,502.50	82,502.50	82,502.50	.00	.00	100.0%
589161 MISC EQUIPMENT	5,000.00	.00	5,000.00	5,000.00	.00	.00	100.0%
589166 FFE/TECHNOLOGY	925.00	.00	925.00	920.58	.00	4.42	99.5%
TOTAL HEALTH DEPARTMENT	4,297,495.00	154,452.50	4,451,947.50	3,641,674.18	40,801.41	769,471.91	82.7%
541 COUNCIL ON AGING							
511000 SW SALARIES PERMANENT	477,713.00	-500.00	477,213.00	457,967.42	.00	19,245.58	96.0%
513000 SW OVERTIME	1,500.00	500.00	2,000.00	1,614.40	.00	385.60	80.7%
520100 ENERGY-ELECTRICITY	62,000.00	.00	62,000.00	55,644.60	.00	6,355.40	89.7%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	17,920.66	.00	579.34	96.9%
520500 REPAIR & MAINT-EQUIPMENT	4,200.00	.00	4,200.00	990.34	509.66	2,700.00	35.7%
530017 ELDERLY SERVICE	6,060.00	.00	6,060.00	1,942.74	.00	4,117.26	32.1%
542000 INSTRUMENTS	12,000.00	.00	12,000.00	10,753.09	107.79	1,139.12	90.5%

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
542300 GAS & MOTOR OIL-SUPPLIES	6,250.00	.00	6,250.00	1,594.99	.00	4,655.01	25.5%
543000 CLEANING-SUPPLIES	6,385.00	.00	6,385.00	2,276.65	.00	4,108.35	35.7%
544400 OFFICE SUPPLIES	1,600.00	1,000.00	2,600.00	.00	.00	2,600.00	.0%
570702 TRANS REIMBURS.& SEMINARS	1,000.00	-1,000.00	.00	.00	.00	.00	.0%
571903 INS PREMIUMS - OTHER	30,000.00	.00	30,000.00	25,557.00	.00	4,443.00	85.2%
589161 MISC EQUIPMENT	2,000.00	.00	2,000.00	1,553.57	236.43	210.00	89.5%
TOTAL COUNCIL ON AGING	629,208.00	.00	629,208.00	577,815.46	853.88	50,538.66	92.0%
543 VETERANS							
511000 SW SALARIES PERMANENT	198,900.00	.00	198,900.00	187,881.20	.00	11,018.80	94.5%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	1,375.00	125.00	254.00	85.5%
535900 CELEBRATIONS	20,000.00	-3,731.00	16,269.00	15,217.33	891.35	160.32	99.0%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	364.81	.00	735.19	33.2%
570702 TRANS REIMBURS.& SEMINARS	1,500.00	.00	1,500.00	1,215.43	.00	284.57	81.0%
571903 INS PREMIUMS - OTHER	8,000.00	.00	8,000.00	8,000.00	.00	.00	100.0%
573100 VETERANS' SERVICES	331,282.00	3,731.00	335,013.00	331,683.58	.00	3,329.42	99.0%
TOTAL VETERANS	562,536.00	.00	562,536.00	545,737.35	1,016.35	15,782.30	97.2%
610 LIBRARY							
511000 SW SALARIES PERMANENT	1,310,371.00	.00	1,310,371.00	1,052,456.05	.00	257,914.95	80.3%
512000 SW TEMPORARY	301,869.00	-1,700.00	300,169.00	224,063.90	.00	76,105.10	74.6%
514300 SW SHIFT DIFFERENTIAL	5,150.00	1,700.00	6,850.00	6,728.84	.00	121.16	98.2%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	73,428.87	.00	2,571.13	96.6%
520500 REPAIR & MAINT-EQUIPMENT	9,500.00	.00	9,500.00	5,075.16	.00	4,424.84	53.4%
525100 LEASED EQUIP & SERVICES	35,000.00	.00	35,000.00	32,042.05	2,553.42	404.53	98.8%
529200 MV-LIBRARY-CONSORTIUM	56,319.00	.00	56,319.00	56,319.00	.00	.00	100.0%
530000 PROFESSIONAL SERVICES	90,000.00	.00	90,000.00	40,996.37	21,913.70	27,089.93	69.9%
540400 LIBRARY-MATER-AUD/MIC/BKS	190,000.00	.00	190,000.00	188,832.69	1,034.91	132.40	99.9%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	4,875.22	59.98	64.80	98.7%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	23,751.44	245.97	2.59	100.0%
TOTAL LIBRARY	2,103,209.00	.00	2,103,209.00	1,708,569.59	25,807.98	368,831.43	82.5%
630 RECREATION							

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FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	287,356.00	9,929.00	297,285.00	267,660.64	.00	29,624.36	90.0%
512000 SW TEMPORARY	645,372.00	26,700.00	672,072.00	603,629.99	.00	68,442.01	89.8%
513000 SW OVERTIME	3,000.00	5,000.00	8,000.00	6,485.56	.00	1,514.44	81.1%
520609 WINTER RECREATIONAL PROGR	40,000.00	.00	40,000.00	37,474.53	1,455.23	1,070.24	97.3%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	28,305.27	1,694.73	.00	100.0%
540102 SUMMER PROGRAM SUPPLIES	11,000.00	.00	11,000.00	7,012.96	341.50	3,645.54	66.9%
544400 OFFICE SUPPLIES	850.00	.00	850.00	850.00	.00	.00	100.0%
570702 TRANS REIMBURS.& SEMINARS	4,200.00	.00	4,200.00	4,191.85	.00	8.15	99.8%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	6,360.96	139.04	.00	100.0%
TOTAL RECREATION	1,028,278.00	41,629.00	1,069,907.00	961,971.76	3,630.50	104,304.74	90.3%
650 PARKS							
511000 SW SALARIES PERMANENT	1,789,427.00	-60,500.00	1,728,927.00	1,534,439.66	.00	194,487.34	88.8%
512000 SW TEMPORARY	100,000.00	.00	100,000.00	86,688.21	.00	13,311.79	86.7%
513000 SW OVERTIME	130,000.00	50,000.00	180,000.00	151,466.82	.00	28,533.18	84.1%
513005 OVERTIME-SPECIAL EVENTS	.00	10,300.00	10,300.00	2,841.04	.00	7,458.96	27.6%
514000 SW HOLIDAY	10,300.00	-10,300.00	.00	.00	.00	.00	.0%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	1,805.25	.00	294.75	86.0%
518702 INDIRECT - WORKERS COMP	.00	10,500.00	10,500.00	9,023.36	.00	1,476.64	85.9%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	123,990.38	.00	26,009.62	82.7%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	39,965.96	.00	34.04	99.9%
520200 TELEPHONE	2,200.00	.00	2,200.00	1,573.50	361.50	265.00	88.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	.00	78,085.00	76,065.35	1,677.09	342.56	99.6%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	24,914.95	.00	85.05	99.7%
530000 PROFESSIONAL SERVICES	50,000.00	.00	50,000.00	35,299.65	12,445.40	2,254.95	95.5%
530105 TRAINING/EVALUATION PRG.	10,000.00	16,000.00	26,000.00	13,454.06	9,570.00	2,975.94	88.6%
531002 BOTANICAL GARDENS	4,496.00	.00	4,496.00	687.92	3,451.08	357.00	92.1%
531702 ADVERTISING	1,500.00	.00	1,500.00	.00	1,500.00	.00	100.0%
540103 PARK SUPPLIES-OTHER	32,000.00	.00	32,000.00	30,907.72	801.46	290.82	99.1%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	2,200.00	200.00	.00	100.0%
542300 GAS & MOTOR OIL-SUPPLIES	50,000.00	.00	50,000.00	44,042.11	.00	5,957.89	88.1%
543800 BUILDING-SUPPLIES	3,500.00	.00	3,500.00	2,052.15	.00	1,447.85	58.6%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	855.89	.00	144.11	85.6%
545300 MISC-SUPPLIES-OTHER	15,000.00	.00	15,000.00	8,681.11	1,213.43	5,105.46	66.0%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	5,000.00	.00	.00	100.0%
573200 RESERVE SCHOOLS	5,000.00	-4,000.00	1,000.00	956.54	.00	43.46	95.7%
580306 FIELD MAINT/OTHER	10,300.00	107.12	10,407.12	10,407.12	.00	.00	100.0%
580307 VARNUM PARK- IMPROVEMENT	3,200.00	393.89	3,593.89	393.89	3,200.00	.00	100.0%
588400 IMPROV-PARKS & PLAYGROUND	114,830.00	-7,328.22	107,501.78	42,459.20	29,639.67	35,402.91	67.1%
589161 MISC EQUIPMENT	10,000.00	94,050.00	104,050.00	3,832.96	94,778.49	5,438.55	94.8%

CITY OF LOWELL
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NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
589188 FENCES	25,750.00	.00	25,750.00	18,229.68	2,520.32	5,000.00	80.6%
589193 TRIMMER, MOWERS	4,120.00	.00	4,120.00	442.09	57.91	3,620.00	12.1%
589218 ROBOTICS LAB	3,600.00	.00	3,600.00	2,867.40	13.00	719.60	80.0%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	2,902.85	6,174.47	922.68	90.8%
TOTAL PARKS	2,688,808.00	99,222.79	2,788,030.79	2,278,446.82	167,603.82	341,980.15	87.7%
710 DEBT SERVICE - GENERAL FUND							
597000 INTEREST GEN FUND LTD	9,125,278.00	-324,432.73	8,800,845.27	8,765,413.54	.00	35,431.73	99.6%
597200 INTEREST GEN FUND STD (BA	2,185.00	457,432.73	459,617.73	459,617.73	.00	.00	100.0%
597300 DEBT PRINCIPAL- GENERAL	8,384,686.00	-53,000.00	8,331,686.00	8,301,669.00	.00	30,017.00	99.6%
TOTAL DEBT SERVICE - GENERAL F	17,512,149.00	80,000.00	17,592,149.00	17,526,700.27	.00	65,448.73	99.6%
800 INTERGOVERNMENTAL							
561300 N MIDDLESEX AREA COMM	43,164.00	.00	43,164.00	43,163.69	.00	.31	100.0%
561500 GR LOWELL TECHNICAL SCHOO	10,379,738.00	.00	10,379,738.00	10,379,738.00	.00	.00	100.0%
563001 CHARTER SCHOOL	46,813,046.00	.00	46,813,046.00	41,745,485.00	.00	5,067,561.00	89.2%
563002 SCHOOL CHOICE	1,135,929.00	255,937.00	1,391,866.00	1,285,619.00	.00	106,247.00	92.4%
563003 ESSEX COUNTY TECH TUITION	115,000.00	.00	115,000.00	65,651.00	.00	49,349.00	57.1%
564000 AIR POLLUTION CONTROL DIS	31,257.00	.00	31,257.00	28,655.00	.00	2,602.00	91.7%
564001 REGIONL TRANSIT AUTHORITY	1,152,755.00	.00	1,152,755.00	1,056,693.00	.00	96,062.00	91.7%
564004 SPECIAL EDUCATION	30,443.00	.00	30,443.00	27,918.00	.00	2,525.00	91.7%
564005 NON RENEWAL-EXCISE TAX	253,200.00	49,820.00	303,020.00	232,100.00	.00	70,920.00	76.6%
564006 MOSQUITO CONTROL PROJECTS	91,322.00	-36.00	91,286.00	83,699.00	.00	7,587.00	91.7%
TOTAL INTERGOVERNMENTAL	60,045,854.00	305,721.00	60,351,575.00	54,948,721.69	.00	5,402,853.31	91.0%
910 RETIREMENT							
521800 RETIRE-PENSION (SCH)	11,281,373.00	.00	11,281,373.00	11,281,373.00	.00	.00	100.0%
560800 RETIRE-PENSION (CITY)	24,205,068.00	.00	24,205,068.00	24,112,142.48	.00	92,925.52	99.6%
572600 PENSIONS & ANNUITIES	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%
TOTAL RETIREMENT	35,511,441.00	.00	35,511,441.00	35,393,515.48	.00	117,925.52	99.7%
912 WORKERS' COMPENSATION							

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

FOR 2025 11

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
516900 WORKERS COMP - SCHOOL	841,000.00	761,957.97	1,602,957.97	1,464,980.79	.00	137,977.18	91.4%
517100 WORKERS' COMP - CITY	223,271.00	121,316.21	344,587.21	237,194.81	2,800.00	104,592.40	69.6%
TOTAL WORKERS' COMPENSATION	1,064,271.00	883,274.18	1,947,545.18	1,702,175.60	2,800.00	242,569.58	87.5%
913 UNEMPLOYMENT INSURANCE							
517200 UNEMPLOYMENT COMP-CITY	100,000.00	18,000.00	118,000.00	80,462.85	.00	37,537.15	68.2%
517201 UMEPLOYMENT COMP-SCHOOL	300,000.00	332,000.00	632,000.00	367,756.99	.00	264,243.01	58.2%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	350,000.00	750,000.00	448,219.84	.00	301,780.16	59.8%
914 HEALTH INSURANCE							
563600 HEALTH INSURANCE	27,943,589.00	650,000.00	28,593,589.00	26,104,642.31	1,500.00	2,487,446.69	91.3%
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	16,771.53	.00	58,228.47	22.4%
TOTAL HEALTH INSURANCE	28,268,589.00	650,000.00	28,918,589.00	26,121,413.84	1,500.00	2,795,675.16	90.3%
916 MEDICARE							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	3,790,555.09	.00	-613,055.09	119.3%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	3,790,555.09	.00	-613,055.09	119.3%
996 TRANSFERS OUT TO OTHER FUNDS							
598003 INTERFND OP TRAN OUT CAPT	.00	8,600,000.00	8,600,000.00	8,600,000.00	.00	.00	100.0%
598004 INTERFND OP TRAN OUT ENTR	.00	277,550.00	277,550.00	277,550.00	.00	.00	100.0%
598007 I/F-OP TRAN-OUT-SPEC.REV.	.00	302,643.92	302,643.92	302,643.92	.00	.00	100.0%
598008 INTERFND TRAN OUT-TRUST F	.00	8,375,992.30	8,375,992.30	8,375,992.30	.00	.00	100.0%
TOTAL TRANSFERS OUT TO OTHER F	.00	17,556,186.22	17,556,186.22	17,556,186.22	.00	.00	100.0%
TOTAL GENERAL FUND	265,337,241.00	26,265,079.13	291,602,320.13	261,908,631.38	5,764,547.09	23,929,141.66	91.8%
GRAND TOTAL	265,337,241.00	26,265,079.13	291,602,320.13	261,908,631.38	5,764,547.09	23,929,141.66	91.8%

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

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	3	Y	N
Sequence 3	11	Y	N
Sequence 4	0	N	N

Report title:
 GENERAL FUND EXPENSES - 5/31/2025

Includes accounts exceeding 0% of budget.

Print totals only: Y
 Print Full or Short description: S
 Print full GL account: N
 Format type: 2
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print journal detail: N
 From Yr/Per: 2022/ 1
 To Yr/Per: 2022/13
 Include budget entries: Y
 Incl encumb/liq entries: Y
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: N
 Multiyear view: F
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2025/11
 Print MTD Version: N

Roll projects to object: N
 Carry forward code: 1

Find Criteria

Field Name	Field value
Fund	0010
FUNCTION	1 2 4 5 6 7 8 9
DEPARTMENT	
AP/UM/OET	
DOE/PROGS	
FY/GRADE	
LEVEL	
CATEGORY	
Character Code	
Org	
Object	
Project	
Account type	Expense

CITY OF LOWELL
GENERAL FUND EXPENSES - 5/31/2025
NO SCHOOL ACCOUNTS

REPORT OPTIONS

Account status
Rollup code