

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>0010 GENERAL FUND</b>							
<b>111 CITY COUNCIL</b>							
511000 SW SALARIES PERMANENT	280,000.00	.00	280,000.00	13,730.83	.00	266,269.17	4.9%
531702 ADVERTISING	6,175.00	.00	6,175.00	-190.72	6,175.00	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	.00	286,175.00	13,540.11	6,175.00	266,459.89	6.9%
<b>121 MAYOR</b>							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	3,912.75	.00	70,122.25	5.3%
536700 MAYOR'S PORTRAIT	.00	4,000.00	4,000.00	.00	4,000.00	.00	100.0%
544400 OFFICE SUPPLIES	4,350.00	89.00	4,439.00	.00	500.61	3,938.39	11.3%
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	.00	.00	7,000.00	.0%
TOTAL MAYOR	100,385.00	4,089.00	104,474.00	3,912.75	4,500.61	96,060.64	8.1%
<b>123 CITY MANAGER</b>							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	47,533.46	.00	896,544.54	5.0%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	1,980.00	.00	8,020.00	19.8%
513000 SW OVERTIME	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	2,083.32	.00	22,916.68	8.3%
51803 INCENTIVE BB ACTIVE EMPLOY	647,539.00	.00	647,539.00	.00	.00	647,539.00	.0%
520100 ENERGY-ELECTRICITY	2,670,017.65	.00	2,670,017.65	.00	.00	2,670,017.65	.0%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	.00	.00	1,728,000.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	125.00	.00	125.00	.00	.00	125.00	.0%
520519 PUBLIC ART/MAINTENANCE	20,250.00	563.10	20,813.10	.00	8,563.10	12,250.00	41.1%
525002 LEGAL & FILING FEES	50,000.00	10,572.57	60,572.57	416.67	10,155.90	50,000.00	17.5%
525004 PROF AUDITORIUM MANAGEMNT	240,000.00	9,590.64	249,590.64	.00	9,590.64	240,000.00	3.8%
525100 LEASED EQUIP & SERVICES	7,000.00	590.22	7,590.22	590.22	.00	7,000.00	7.8%
525700 MEDICAD REIMB.EXPENSE	61,750.00	15,600.23	77,350.23	.00	15,600.23	61,750.00	20.2%
530000 PROFESSIONAL SERVICES	50,000.00	233,239.00	283,239.00	.00	23,556.00	259,683.00	8.3%
530002 CONTRACTED SERVICES	178,000.00	14,000.00	192,000.00	14,000.00	.00	178,000.00	7.3%
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	.00	17,799.00	730,223.95	2.4%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530210 MERRIMACK REPERTORY THEAT	20,000.00	.00	20,000.00	.00	.00	20,000.00	.0%
531700 MARKETING	150,000.00	105.00	150,105.00	4,510.00	22,574.00	123,021.00	18.0%
531702 ADVERTISING	1,730.00	.00	1,730.00	.00	.00	1,730.00	.0%
531705 COMMUNICATIONS	10,000.00	981.52	10,981.52	.00	1,336.76	9,644.76	12.2%
535902 MGRS-CULTURE-MOSAIC LOWEL	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%
535903 LOWELL FESTIVAL	100,000.00	.00	100,000.00	4,465.07	.00	95,534.93	4.5%
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	.00	1,057.18	4,434.00	19.3%
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	.00	93,535.00	.00	100.0%
570400 MASS MUNICIPAL ASSOC DUES	18,000.00	644.00	18,644.00	.00	644.00	18,000.00	3.5%
570401 DUES & SUBSCRIPTIONS	2,100.00	840.00	2,940.00	.00	840.00	2,100.00	28.6%
570701 IN-STA TRAVEL REIMB & SEM	850.00	.00	850.00	.00	.00	850.00	.0%
570702 TRANS REIMBURS.& SEMINARS	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
570703 CONFERENCES/SEMINARS/EDUC	25,000.00	.00	25,000.00	.00	.00	25,000.00	.0%
571903 INS PREMIUMS - OTHER	13,750.00	.00	13,750.00	.00	.00	13,750.00	.0%
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	.00	.00	36,570.00	.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	.00	.00	75,000.00	.0%
<b>TOTAL CITY MANAGER</b>	<b>7,260,009.65</b>	<b>1,129,275.41</b>	<b>8,389,285.06</b>	<b>75,578.74</b>	<b>205,251.81</b>	<b>8,108,454.51</b>	<b>3.3%</b>
<b>124 CULTURAL AFFAIRS/SPEC EVENTS</b>							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	23,892.04	.00	426,963.86	5.3%
<b>TOTAL CULTURAL AFFAIRS/SPEC EV</b>	<b>450,855.90</b>	<b>.00</b>	<b>450,855.90</b>	<b>23,892.04</b>	<b>.00</b>	<b>426,963.86</b>	<b>5.3%</b>
<b>133 FINANCE DEPT</b>							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	20,216.64	.00	362,308.36	5.3%
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%
<b>TOTAL FINANCE DEPT</b>	<b>398,025.00</b>	<b>.00</b>	<b>398,025.00</b>	<b>20,216.64</b>	<b>.00</b>	<b>377,808.36</b>	<b>5.1%</b>
<b>135 CITY AUDITOR</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	41,775.20	.00	735,705.80	5.4%
525005 INDEPENDENT AUDIT	55,570.00	8,442.54	64,012.54	.00	8,442.54	55,570.00	13.2%
525100 LEASED EQUIP & SERVICES	2,300.00	.00	2,300.00	.00	.00	2,300.00	.0%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	.00	200.00	4,800.00	4.0%
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	.00	.00	100.00	.0%
<b>TOTAL CITY AUDITOR</b>	<b>841,651.00</b>	<b>8,442.54</b>	<b>850,093.54</b>	<b>41,775.20</b>	<b>8,642.54</b>	<b>799,675.80</b>	<b>5.9%</b>
<b>138 PURCHASING</b>							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	19,223.36	.00	345,693.64	5.3%
514800 SW LONGEVITY	306.00	.00	306.00	.00	.00	306.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	500.00	.00	500.00	.00	.00	500.00	.0%
531702 ADVERTISING	14,875.00	.00	14,875.00	.00	14,875.00	.00	100.0%
531800 PRINTING & BINDING	150.00	.00	150.00	.00	.00	150.00	.0%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	98.07	505.59	896.34	40.2%
570401 DUES & SUBSCRIPTIONS	317.00	.00	317.00	.00	317.00	.00	100.0%
570702 TRANS REIMBURS.& SEMINARS	778.00	.00	778.00	.00	395.00	383.00	50.8%
<b>TOTAL PURCHASING</b>	<b>383,343.00</b>	<b>.00</b>	<b>383,343.00</b>	<b>19,321.43</b>	<b>16,092.59</b>	<b>347,928.98</b>	<b>9.2%</b>
<b>141 ASSESSORS</b>							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	40,876.16	.00	740,225.84	5.2%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	.00	.00	6,839.00	.0%
525000 REGISTRY OF DEEDS	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
525100 LEASED EQUIP & SERVICES	1,704.00	.00	1,704.00	.00	.00	1,704.00	.0%
530010 APPRAISALS	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
530022 PROF SERVICE-REVALUATION	49,000.00	.00	49,000.00	.00	.00	49,000.00	.0%
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	.00	.00	5,000.00	.0%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	.00	18,500.00	.00	.00	18,500.00	.0%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
570401 DUES & SUBSCRIPTIONS	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
570702 TRANS REIMBURS.& SEMINARS	20,000.00	.00	20,000.00	.00	.00	20,000.00	.0%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
<b>TOTAL ASSESSORS</b>	<b>899,145.00</b>	<b>.00</b>	<b>899,145.00</b>	<b>40,876.16</b>	<b>.00</b>	<b>858,268.84</b>	<b>4.5%</b>

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<b>145 TREASURER</b>							
511000 SW SALARIES PERMANENT	790,349.85	.00	790,349.85	42,237.00	.00	748,112.85	5.3%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	.00	2,000.00	.00	1,470.00	530.00	73.5%
525100 LEASED EQUIP & SERVICES	6,500.00	.00	6,500.00	.00	5,553.24	946.76	85.4%
530000 PROFESSIONAL SERVICES	35,000.00	.00	35,000.00	.00	.00	35,000.00	.0%
530028 BOND COUNSEL/BANKING SERV	22,100.00	-170.00	21,930.00	.00	13,000.00	8,930.00	59.3%
536900 POSTAGE	167,563.00	.00	167,563.00	.00	.00	167,563.00	.0%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
570401 DUES & SUBSCRIPTIONS	150.00	170.00	320.00	320.00	.00	.00	100.0%
570704 TRANSPORATION REIMBURSEME	2,500.00	.00	2,500.00	855.00	.00	1,645.00	34.2%
571904 INS PREMIUMS - BONDS	5,000.00	.00	5,000.00	2,478.00	2,522.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	150,490.00	.00	150,490.00	.00	5,000.00	145,490.00	3.3%
598010 ALLOW FOR ABATEMENTS (OVE	700,000.00	.00	700,000.00	.00	.00	700,000.00	.0%
TOTAL TREASURER	1,886,652.85	.00	1,886,652.85	45,890.00	27,545.24	1,813,217.61	3.9%
<b>151 LAW DEPARTMENT</b>							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	92,596.90	.00	1,646,587.10	5.3%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	2,672.55	.00	40,327.45	6.2%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	.00	500.00	5,000.00	9.1%
525002 LEGAL & FILING FEES	5,500.00	.00	5,500.00	.00	1,000.00	4,500.00	18.2%
525003 LEGAL RESEARCH	1,500.00	.00	1,500.00	.00	100.00	1,400.00	6.7%
530000 PROFESSIONAL SERVICES	256,151.00	.00	256,151.00	.00	115,575.00	140,576.00	45.1%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
541602 RESEARCH MHS	40,500.00	.00	40,500.00	.00	40,458.51	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	59.36	652.96	3,287.68	17.8%
570401 DUES & SUBSCRIPTIONS	3,500.00	.00	3,500.00	.00	1,649.00	1,851.00	47.1%
570702 TRANS REIMBURS.& SEMINARS	6,500.00	.00	6,500.00	.00	.00	6,500.00	.0%
571903 INS PREMIUMS - OTHER	100.00	.00	100.00	.00	.00	100.00	.0%
573000 CLAIMS (LAW) GENERAL	200,000.00	.00	200,000.00	500.00	.00	199,500.00	.3%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	.00	.00	300,000.00	.0%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	.00	.00	150,000.00	.0%
576001 COURT JUDGMENTS	250,000.00	.00	250,000.00	.00	.00	250,000.00	.0%
589166 FFE/TECHNOLOGY	500.00	.00	500.00	.00	500.00	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	95,828.81	160,435.47	2,750,670.72	8.5%
<b>152 HUMAN RELATIONS (HRMS)</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
 NO SCHOOL ACCOUNTS

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	559,974.00	.00	559,974.00	29,820.34	.00	530,153.66	5.3%
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	.00	.00	2,500.00	.0%
530049 DEI INITIATIVES	30,000.00	3,803.60	33,803.60	.00	3,803.60	30,000.00	11.3%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
531702 ADVERTISING	2,500.00	.00	2,500.00	.00	.00	2,500.00	.0%
531800 PRINTING & BINDING	500.00	.00	500.00	.00	.00	500.00	.0%
544400 OFFICE SUPPLIES	650.00	.00	650.00	.00	.00	650.00	.0%
570401 DUES & SUBSCRIPTIONS	550.00	.00	550.00	.00	.00	550.00	.0%
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>29,820.34</b>	<b>3,803.60</b>	<b>586,178.66</b>	<b>5.4%</b>

**155 MIS DEPARTMENT**

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	63,187.78	.00	1,350,423.56	4.5%
513000 SW OVERTIME	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	6,366.76	78,366.76	5,866.76	531.47	71,968.53	8.2%
520704 DATA PROCESSING-SPEC PROJ	15,000.00	187,853.91	202,853.91	184,347.99	3,505.92	15,000.00	92.6%
525100 LEASED EQUIP & SERVICES	172,000.00	12,303.50	184,303.50	482.70	11,820.80	172,000.00	6.7%
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	2,698.65	22,198.65	108.89	2,589.76	19,500.00	12.2%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	6,042.27	39,042.27	5,786.90	255.37	33,000.00	15.5%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	.00	.00	4,140.00	.0%
570100 SOFTWARE LIC. & SUPPORT	1,538,511.00	205,432.64	1,743,943.64	63,357.46	142,075.18	1,538,511.00	11.8%
<b>TOTAL MIS DEPARTMENT</b>	<b>3,318,762.34</b>	<b>430,897.73</b>	<b>3,749,660.07</b>	<b>333,338.48</b>	<b>160,778.50</b>	<b>3,255,543.09</b>	<b>13.2%</b>

**157 MESSENGER**

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	.00	.00	420,000.00	.0%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	.00	.00	174,000.00	.0%
<b>TOTAL MESSENGER</b>	<b>594,000.00</b>	<b>.00</b>	<b>594,000.00</b>	<b>.00</b>	<b>.00</b>	<b>594,000.00</b>	<b>.0%</b>

**158 TELEPHONE EXCHANGE**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	1,087.75	75,512.25	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	1,087.75	75,512.25	31,244.00	71.0%
<b>161 CITY CLERK</b>							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	32,590.78	.00	582,672.22	5.3%
530000 PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	.00	5,000.00	.00	100.0%
541000 COMPUTER EQUIPMT/SOFTWARE	3,237.00	.00	3,237.00	199.00	2,189.00	849.00	73.8%
544400 OFFICE SUPPLIES	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
570401 DUES & SUBSCRIPTIONS	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
TOTAL CITY CLERK	628,500.00	.00	628,500.00	32,789.78	7,189.00	588,521.22	6.4%
<b>162 ELECTIONS</b>							
511000 SW SALARIES PERMANENT	271,187.00	.00	271,187.00	10,774.88	.00	260,412.12	4.0%
512000 SW TEMPORARY	165,000.00	.00	165,000.00	.00	.00	165,000.00	.0%
513000 SW OVERTIME	20,000.00	.00	20,000.00	.00	.00	20,000.00	.0%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	.00	1,475.00	12,875.00	10.3%
531800 PRINTING & BINDING	14,350.00	.00	14,350.00	.00	.00	14,350.00	.0%
531802 CENSUS FORMS PRINTING	16,850.00	9,879.00	26,729.00	.00	9,879.00	16,850.00	37.0%
536900 POSTAGE	9,760.00	.00	9,760.00	.00	.00	9,760.00	.0%
540500 VOTING MACHINE SUPPLIES	14,350.00	1,994.00	16,344.00	.00	1,994.00	14,350.00	12.2%
544400 OFFICE SUPPLIES	4,354.00	.00	4,354.00	.00	.00	4,354.00	.0%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	10,774.88	13,348.00	517,951.12	4.5%
<b>182 PLANNING &amp; DEVELOPMENT</b>							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,066,233.00	2,171,108.62	107,762.56	.00	2,063,346.06	5.0%
512000 SW TEMPORARY	30,000.00	.00	30,000.00	1,064.00	.00	28,936.00	3.5%
513000 SW OVERTIME	17,500.00	.00	17,500.00	1,431.09	.00	16,068.91	8.2%
520200 TELEPHONE	22,600.00	.00	22,600.00	.00	22,600.00	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	5,801.00	.00	5,801.00	.00	.00	5,801.00	.0%
520504 REPAIR & MAINT OF VEHICLE	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
523501 TRAFFIC CALMING/OTHER	.00	383,052.50	383,052.50	.00	264,673.00	118,379.50	69.1%
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	.00	.00	6,686.00	.0%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	.00	40,906.89	99,500.00	29.1%
530010 APPRAISALS	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
531702 ADVERTISING	7,000.00	.00	7,000.00	.00	1,500.00	5,500.00	21.4%
531800 PRINTING & BINDING	2,500.00	.00	2,500.00	.00	.00	2,500.00	.0%
542300 GAS & MOTOR OIL-SUPPLIES	3,600.00	.00	3,600.00	.00	.00	3,600.00	.0%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	.00	1,881.22	8,118.78	18.8%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
570401 DUES & SUBSCRIPTIONS	2,500.00	.00	2,500.00	.00	399.00	2,101.00	16.0%
570700 TRANS - MONTHLY ALLOWANCE	125,400.00	.00	125,400.00	9,900.00	.00	115,500.00	7.9%
570702 TRANS REIMBURS. & SEMINARS	14,000.00	.00	14,000.00	.00	.00	14,000.00	.0%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
571800 EDUCATION REIMBURSEMNTS	2,000.00	.00	2,000.00	.00	.00	2,000.00	.0%
571903 INS PREMIUMS - OTHER	23,700.00	.00	23,700.00	.00	.00	23,700.00	.0%
573400 MISCELLANEOUS CHARGES	4,000.00	2,000.00	6,000.00	2,000.00	1,200.00	2,800.00	53.3%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	.00	169,900.00	30,100.00	85.0%
588401 IMPROV-SIGNALIZATION	.00	148,117.00	148,117.00	.00	148,117.00	.00	100.0%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL PLANNING & DEVELOPMENT	4,559,128.62	-1,217,656.61	3,341,472.01	122,157.65	651,177.11	2,568,137.25	23.1%

**210 POLICE**

511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	1,610,804.29	.00	31,085,954.71	4.9%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	278.01	.00	38,037.99	.7%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	46,871.58	.00	978,128.42	4.6%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	11,876.41	.00	421,882.59	2.7%
514100 SPECIAL EVENTS	59,542.00	.00	59,542.00	.00	.00	59,542.00	.0%
514300 SW SHIFT DIFFERENTIAL	669,500.00	.00	669,500.00	36,515.59	.00	632,984.41	5.5%
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	8,608.23	.00	281,597.77	3.0%
515001 SW POLICE ALLOWANCE	34,500.00	34,350.00	68,850.00	.00	34,350.00	34,500.00	49.9%
515003 COMP TIME	185,000.00	.00	185,000.00	4,356.46	.00	180,643.54	2.4%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	2,543.55	.00	57,308.45	4.2%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	.00	17,500.00	12,500.00	58.3%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	.00	.00	36,000.00	.0%
515800 Physical Fitness Incentiv	200,000.00	.00	200,000.00	.00	.00	200,000.00	.0%
519300 UNIFORM ALLOWANCE	80,000.00	.00	80,000.00	6,367.50	1,994.72	71,637.78	10.5%
519800 UNIFORMS-TRAFFICE SUPERVS	6,000.00	.00	6,000.00	.00	.00	6,000.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	186,232.00	.00	186,232.00	.00	28,555.16	157,676.84	15.3%
520504 REPAIR & MAINT OF VEHICLE	105,000.00	.00	105,000.00	.00	105,000.00	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	369,485.00	55,760.32	425,245.32	7,366.50	91,630.90	326,247.92	23.3%
520515 REPAIR & MAINT-POLICE JAI	16,580.00	.00	16,580.00	.00	989.99	15,590.01	6.0%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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	.00	6,300.00	26,160.00	19.4%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	1,000.00	2,800.00	6,050.00	38.6%
522600 POLICE-RENTAL-SUB STATION	43,800.00	.00	43,800.00	3,650.00	3,650.00	36,500.00	16.7%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	.00	14,100.00	15,900.00	47.0%
530000 PROFESSIONAL SERVICES	.00	20,260.00	20,260.00	.00	20,260.00	.00	100.0%
530020 KENNEL SERVICES	35,000.00	.00	35,000.00	.00	5,000.00	30,000.00	14.3%
530039 POLICE-LEGAL DEFENSE FUND	64,350.00	.00	64,350.00	19,875.00	.00	44,475.00	30.9%
530100 PSYCHOLOGICAL EXAMS	9,588.00	.00	9,588.00	.00	1,875.00	7,713.00	19.6%
530105 TRAINING/EVALUATION PRG.	80,000.00	.00	80,000.00	525.63	.00	79,474.37	.7%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	5,735.46	65,477.14	54,661.40	56.6%
541801 OPIOID REDUCTION PROGRAM	.00	482.00	482.00	.00	482.00	.00	100.0%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	.00	.00	13,200.00	.0%
542300 GAS & MOTOR OIL-SUPPLIES	332,551.00	.00	332,551.00	.00	50,000.00	282,551.00	15.0%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	2,425.36	32,884.88	44,689.76	44.1%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	235.12	98.90	7,165.98	4.5%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	25.00	9,250.00	6,825.00	57.6%
570102 COMPUT.HARDW/SOFTWARE UND	82,762.00	.00	82,762.00	.00	.00	82,762.00	.0%
570401 DUES & SUBSCRIPTIONS	9,600.00	.00	9,600.00	4,505.00	4,548.26	546.74	94.3%
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 INS PREMIUMS - OTHER	53,020.00	.00	53,020.00	.00	.00	53,020.00	.0%
573400 MISCELLANEOUS CHARGES	17,160.00	1,493.84	18,653.84	969.55	6,659.29	11,025.00	40.9%
589108 POLICE-DIVE TEAM EQUIPMNT	6,700.00	.00	6,700.00	.00	.00	6,700.00	.0%
589116 POLICE CARS	120,000.00	3,404.58	123,404.58	.00	3,404.58	120,000.00	2.8%
589118 POLICE EQUIPMENT OTHER	35,000.00	292,515.02	327,515.02	.00	292,515.02	35,000.00	89.3%
589140 PORTABLE RADIOS & OTHER	13,500.00	628.39	14,128.39	.00	1,343.39	12,785.00	9.5%
589166 FFE/TECHNOLOGY	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
<b>TOTAL POLICE</b>	<b>37,754,196.00</b>	<b>417,494.15</b>	<b>38,171,690.15</b>	<b>1,780,581.58</b>	<b>800,669.23</b>	<b>35,590,439.34</b>	<b>6.8%</b>
<b>220 FIRE</b>							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	1,205,205.72	.00	21,813,329.28	5.2%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	936.80	.00	41,163.20	2.2%
513000 SW OVERTIME	2,000,000.00	.00	2,000,000.00	319,096.54	.00	1,680,903.46	16.0%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	291.34	.00	16,708.66	1.7%
513200 SW OVERTIME HOLIDAY	279,274.00	.00	279,274.00	8,210.92	.00	271,063.08	2.9%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	47,840.76	.00	1,256,461.24	3.7%
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%
515600 SW OUT OF GRADE COMPENSAT	268,392.00	.00	268,392.00	12,127.29	.00	256,264.71	4.5%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	3,234.61	.00	31,765.39	9.2%
518500 BUY BACK VACATION(10D)	77,000.00	.00	77,000.00	.00	.00	77,000.00	.0%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	.00	.00	61,000.00	.0%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	.00	.00	99,000.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	.00	2,899.00	6,351.00	31.3%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	.00	200,000.00	1,425.36	73,974.64	124,600.00	37.7%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	.00	9,250.00	.00	3,000.00	6,250.00	32.4%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	.00	11,456.50	155,543.50	6.9%
521400 HAZARDOUS WASTE COLLECT.	6,013.00	.00	6,013.00	.00	3,500.00	2,513.00	58.2%
523700 LADDER TESTING	6,200.00	.00	6,200.00	.00	.00	6,200.00	.0%
525006 HEALTH & SAFETY/CONTRACT	35,000.00	.00	35,000.00	6,309.88	7,724.12	20,966.00	40.1%
530000 PROFESSIONAL SERVICES	1,388.00	.00	1,388.00	.00	.00	1,388.00	.0%
530014 PROF. SVC-EMT/AMBULANCE	8,400.00	.00	8,400.00	.00	.00	8,400.00	.0%
530059 PUBLIC NOTIFICATION/CODE	10,000.00	.00	10,000.00	4,689.40	310.60	5,000.00	50.0%
530060 CELLULAR SERV/EMER MGMT	10,000.00	.00	10,000.00	.00	6,000.00	4,000.00	60.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	7,076.00	63,684.00	14,240.00	83.2%
530101 PRE-RETIRE PHYSICALS	9,250.00	800.00	10,050.00	.00	1,800.00	8,250.00	17.9%
530105 TRAINING/EVALUATION PRG.	9,250.00	.00	9,250.00	.00	.00	9,250.00	.0%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	.00	500.00	1,628.00	23.5%
540800 FIREFIGHTER-SUPPLIES	23,125.00	.00	23,125.00	.00	1,600.00	21,525.00	6.9%
540801 LEPC-SUPPLIES/TRAVEL/MISC	12,000.00	.00	12,000.00	.00	.00	12,000.00	.0%
541000 COMPUTER EQUIPMT/SOFTWARE	35,000.00	.00	35,000.00	.00	11,495.00	23,505.00	32.8%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	583.00	26,483.00	.00	4,583.00	21,900.00	17.3%
542300 GAS & MOTOR OIL-SUPPLIES	140,000.00	.00	140,000.00	.00	30,000.00	110,000.00	21.4%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	1,184.46	3,315.54	14,000.00	24.3%
543100 CUSTODIAL-SUPPLIES	13,000.00	.00	13,000.00	.00	500.00	12,500.00	3.8%
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	.00	274.39	1,575.61	14.8%
570401 DUES & SUBSCRIPTIONS	5,500.00	.00	5,500.00	1,091.83	3,986.67	421.50	92.3%
570701 IN-STA TRAVEL REIMB & SEM	925.00	.00	925.00	.00	100.00	825.00	10.8%
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	.00	.00	5,500.00	.0%
571903 INS PREMIUMS - OTHER	13,000.00	.00	13,000.00	.00	.00	13,000.00	.0%
582500 BUILDING REHAB/RENOVATION	7,400.00	.00	7,400.00	.00	.00	7,400.00	.0%
589107 UPGRADE RADIO SYSTEM	18,600.00	.00	18,600.00	2,076.37	6,923.63	9,600.00	48.4%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	.00	.00	7,000.00	.0%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	1,411.89	2,088.11	16,240.00	17.7%
589127 4" HOSE & HARDWARE	13,875.00	.00	13,875.00	.00	1,000.00	12,875.00	7.2%
589166 FFE/TECHNOLOGY	2,775.00	.00	2,775.00	.00	.00	2,775.00	.0%
589179 REPLACE-REPAIR APPAREL	20,000.00	.00	20,000.00	.00	5,540.00	14,460.00	27.7%
<b>TOTAL FIRE</b>	<b>28,163,122.00</b>	<b>1,383.00</b>	<b>28,164,505.00</b>	<b>1,622,209.17</b>	<b>246,355.20</b>	<b>26,295,940.63</b>	<b>6.6%</b>

**240 DEVELOPMENT SERVICES**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	.00	2,066,233.00	2,066,233.00	100,622.05	.00	1,965,610.95	4.9%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	100,622.05	.00	1,965,610.95	4.9%
<b>400 DPW</b>							
511000 SW SALARIES PERMANENT	6,046,751.06	975,472.51	7,022,223.57	307,542.34	.00	6,714,681.23	4.4%
512000 SW TEMPORARY	736,872.51	-686,072.51	50,800.00	948.00	.00	49,852.00	1.9%
513000 SW OVERTIME	480,450.00	60,600.00	541,050.00	24,911.99	.00	516,138.01	4.6%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	.00	.00	160,286.00	.0%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	.00	.00	45,793.00	.0%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	.00	73,401.20	144,545.00	33.7%
520200 TELEPHONE	7,000.00	.00	7,000.00	.00	7,000.00	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	370,066.50	27,922.10	397,988.60	.00	58,922.10	339,066.50	14.8%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	.00	20,128.94	14,871.06	57.5%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	18,827.44	268,827.44	.00	57,327.44	211,500.00	21.3%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	.00	20,750.00	.00	.00	20,750.00	.0%
521504 TRASH COLLECTION	7,980,941.19	22,211.24	8,003,152.43	.00	2,475,836.24	5,527,316.19	30.9%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	.00	21,252.00	7,900.00	72.9%
529600 SNOW & ICE REMOVAL CONTR.	775,000.00	.00	775,000.00	.00	.00	775,000.00	.0%
530000 PROFESSIONAL SERVICES	100,000.00	10,048.22	110,048.22	.00	10,048.22	100,000.00	9.1%
530002 CONTRACTED SERVICES	355,000.00	3,645.00	358,645.00	.00	3,645.00	355,000.00	1.0%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	.00	.00	14,000.00	.0%
530062 TREE REMOVAL SERVICE	55,000.00	58,611.26	113,611.26	.00	68,511.26	45,100.00	60.3%
530105 TRAINING/EVALUATION PRG.	18,000.00	7,688.81	25,688.81	.00	7,688.81	18,000.00	29.9%
531702 ADVERTISING	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
542300 GAS & MOTOR OIL-SUPPLIES	325,000.00	.00	325,000.00	.00	.00	325,000.00	.0%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	1,575.00	75,004.00	.00	6,575.00	68,429.00	8.8%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	.00	82,650.00	37,350.00	68.9%
543100 CUSTODIAL-SUPPLIES	15,450.00	.00	15,450.00	.00	2,500.00	12,950.00	16.2%
543400 GRAFFITI SUPPLIES	10,000.00	.00	10,000.00	.00	5,000.00	5,000.00	50.0%
543700 PUBLIC WORKS-SUPPLIES	10,000.00	.00	10,000.00	.00	2,000.00	8,000.00	20.0%
543800 BUILDING-SUPPLIES	90,000.00	.00	90,000.00	.00	20,500.00	69,500.00	22.8%
544000 ELECTRICAL SUPPLIES	60,000.00	8,465.21	68,465.21	.00	14,465.21	54,000.00	21.1%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	.00	2,007.21	6,967.00	22.4%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	.00	.00	50,000.00	.0%
570704 TRANSPORTATION REIMBURSEME	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
571300 DPW-VARIOUS SCHL PROJECTS	45,000.00	1,015,271.54	1,060,271.54	.00	113,251.54	947,020.00	10.7%
571903 INS PREMIUMS - OTHER	800,000.00	.00	800,000.00	.00	.00	800,000.00	.0%
573400 MISCELLANEOUS CHARGES	71,000.00	.00	71,000.00	43.67	487.50	70,468.83	.7%
582500 BUILDING REHAB/RENOVATION	50,000.00	5,100.00	55,100.00	.00	5,100.00	50,000.00	9.3%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
588503 IMPROV-HIGHWAY-SIDEWALKS	46,350.00	9,950.00	56,300.00	.00	19,850.00	36,450.00	35.3%
588513 DESIGN/ENGINEER/ARCHITECT	50,000.00	31,440.44	81,440.44	.00	31,440.44	50,000.00	38.6%
589110 OVERFLOW BAGS	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
589111 PLOWS & FRAMES	15,000.00	7,000.00	22,000.00	.00	7,000.00	15,000.00	31.8%
589122 REPLACE ALARM SYSTEM	35,000.00	2,814.93	37,814.93	.00	24,814.93	13,000.00	65.6%
589137 NEW VEHICLES	.00	588,991.40	588,991.40	.00	588,991.40	.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>2,210,235.00</b>	<b>21,809,424.26</b>	<b>333,446.00</b>	<b>3,735,394.44</b>	<b>17,740,583.82</b>	<b>18.7%</b>

**491 CEMETERY**

511000 SW SALARIES PERMANENT	236,808.60	.00	236,808.60	12,678.40	.00	224,130.20	5.4%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	2,393.60	.00	7,606.40	23.9%
513000 SW OVERTIME	20,000.00	.00	20,000.00	366.82	.00	19,633.18	1.8%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	.00	.00	6,000.00	.0%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	.00	94,517.04	314,977.96	23.1%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	.00	750.00	2,750.00	21.4%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
545100 CEMETERY-FLOWERS	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
571903 INS PREMIUMS - OTHER	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
573400 MISCELLANEOUS CHARGES	800.00	.00	800.00	.00	500.00	300.00	62.5%
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	.00	602.76	8,197.24	6.8%
589188 FENCES	9,000.00	.00	9,000.00	.00	.00	9,000.00	.0%
<b>TOTAL CEMETERY</b>	<b>478,403.60</b>	<b>250,000.00</b>	<b>728,403.60</b>	<b>15,438.82</b>	<b>96,369.80</b>	<b>616,594.98</b>	<b>15.3%</b>

**510 HEALTH DEPARTMENT**

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	178,199.21	.00	4,253,258.79	4.0%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	1,771.15	.00	103,696.85	1.7%
512963 STIPENDS- OTHER	38,297.00	.00	38,297.00	.00	.00	38,297.00	.0%
513000 SW OVERTIME	5,000.00	.00	5,000.00	103.79	.00	4,896.21	2.1%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	.00	.00	27,000.00	.0%
520200 TELEPHONE	8,220.00	.00	8,220.00	.00	6,500.00	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	.00	1,800.00	4,700.00	27.7%
520504 REPAIR & MAINT OF VEHICLE	2,500.00	.00	2,500.00	.00	840.00	1,660.00	33.6%
524005 PREMISES RENTAL/LEASE	237,676.00	.00	237,676.00	.00	237,676.00	.00	100.0%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530000 PROFESSIONAL SERVICES	15,000.00	.00	15,000.00	.00	13,500.00	1,500.00	90.0%
531702 ADVERTISING	500.00	.00	500.00	.00	500.00	.00	100.0%
531800 PRINTING & BINDING	925.00	.00	925.00	.00	400.00	525.00	43.2%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
542300 GAS & MOTOR OIL-SUPPLIES	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
543100 CUSTODIAL-SUPPLIES	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
544100 HEALTH NURSE SUPPLIES	12,000.00	.00	12,000.00	.00	.00	12,000.00	.0%
544400 OFFICE SUPPLIES	600.00	.00	600.00	.00	.00	600.00	.0%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
570401 DUES & SUBSCRIPTIONS	1,500.00	.00	1,500.00	.00	1,025.00	475.00	68.3%
570702 TRANS REIMBURS.& SEMINARS	8,450.00	.00	8,450.00	.00	300.00	8,150.00	3.6%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	.00	5,000.00	.00	100.0%
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	.00	.00	2,000.00	.0%
589161 MISC EQUIPMENT	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
589166 FFE/TECHNOLOGY	925.00	.00	925.00	.00	.00	925.00	.0%
TOTAL HEALTH DEPARTMENT	4,925,519.00	.00	4,925,519.00	180,074.15	267,541.00	4,477,903.85	9.1%
<b>541 COUNCIL ON AGING</b>							
511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	29,195.64	.00	616,112.81	4.5%
513000 SW OVERTIME	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
520100 ENERGY-ELECTRICITY	62,000.00	.00	62,000.00	.00	.00	62,000.00	.0%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	.00	.00	18,500.00	.0%
520200 TELEPHONE	2,000.00	.00	2,000.00	220.00	780.00	1,000.00	50.0%
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 & MOTOR OIL-SUPPLIES	3,050.00	.00	3,050.00	.00	.00	3,050.00	.0%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	.00	.00	5,884.00	.0%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
570702 TRANS REIMBURS.& SEMINARS	500.00	.00	500.00	.00	.00	500.00	.0%
571903 INS PREMIUMS - OTHER	30,000.00	.00	30,000.00	.00	.00	30,000.00	.0%
589161 MISC EQUIPMENT	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL COUNCIL ON AGING	786,802.45	.00	786,802.45	29,415.64	780.00	756,606.81	3.8%
<b>543 VETERANS</b>							
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	11,547.35	.00	211,476.65	5.2%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	.00	.00	1,754.00	.0%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	.00	.00	1,100.00	.0%
570702 TRANS REIMBURS.& SEMINARS	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
571903 INS PREMIUMS - OTHER	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
573100 VETERANS' SERVICES	326,282.00	.00	326,282.00	30,676.63	.00	295,605.37	9.4%
TOTAL VETERANS	576,660.00	.00	576,660.00	42,223.98	.00	534,436.02	7.3%
<b>610 LIBRARY</b>							
511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	73,059.03	.00	1,330,672.08	5.2%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	14,893.08	.00	111,266.92	11.8%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	359.39	.00	6,640.61	5.1%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	.00	.00	76,000.00	.0%
520500 REPAIR & MAINT-EQUIPMENT	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	.00	7,024.56	24,475.44	22.3%
529200 MV-LIBRARY-CONSORTIUM	56,319.00	.00	56,319.00	.00	56,319.00	.00	100.0%
530000 PROFESSIONAL SERVICES	85,000.00	.00	85,000.00	-1,000.00	8,901.91	77,098.09	9.3%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	.00	113,325.64	123,333.36	47.9%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	.00	1,621.59	3,378.41	32.4%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	.00	2,405.74	21,594.26	10.0%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	87,311.50	189,598.44	1,782,459.17	13.4%
<b>630 RECREATION</b>							
511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	16,444.26	.00	291,334.74	5.3%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	104,596.57	.00	530,775.43	16.5%
513000 SW OVERTIME	3,000.00	.00	3,000.00	497.44	.00	2,502.56	16.6%
520609 WINTER RECREATIONAL PROGR	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	.00	11,889.87	18,110.13	39.6%
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	.00	.00	850.00	.0%
570702 TRANS REIMBURS.& SEMINARS	4,200.00	.00	4,200.00	.00	.00	4,200.00	.0%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	.00	1,440.00	5,060.00	22.2%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	121,538.27	13,329.87	903,832.86	13.0%
<b>650 PARKS</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	1,934,339.00	.00	1,934,339.00	79,486.46	.00	1,854,852.54	4.1%
512000 SW TEMPORARY	75,000.00	.00	75,000.00	23,181.40	.00	51,818.60	30.9%
513000 SW OVERTIME	155,000.00	.00	155,000.00	11,795.86	.00	143,204.14	7.6%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	.00	.00	10,300.00	.0%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	154.92	.00	1,945.08	7.4%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	549.25	.00	9,900.75	5.3%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	.00	.00	150,000.00	.0%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
520200 TELEPHONE	2,200.00	.00	2,200.00	.00	2,200.00	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	250.00	78,335.00	.00	23,977.82	54,357.18	30.6%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	.00	9,878.00	15,122.00	39.5%
530000 PROFESSIONAL SERVICES	50,000.00	.00	50,000.00	.00	24,611.69	25,388.31	49.2%
530105 TRAINING/EVALUATION PRG.	10,000.00	.00	10,000.00	.00	.00	10,000.00	.0%
531002 BOTANICAL GARDENS	4,496.00	.00	4,496.00	.00	1,000.00	3,496.00	22.2%
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	.00	2,250.00	20,500.00	9.9%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	.00	.00	2,400.00	.0%
542300 GAS & MOTOR OIL-SUPPLIES	50,000.00	.00	50,000.00	.00	.00	50,000.00	.0%
543800 BUILDING-SUPPLIES	3,500.00	784.14	4,284.14	.00	784.14	3,500.00	18.3%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
545300 MISC-SUPPLIES-OTHER	15,000.00	1,074.22	16,074.22	.00	1,324.22	14,750.00	8.2%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
573200 RESERVE SCHOOLS	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
580306 FIELD MAINT/OTHER	10,300.00	.00	10,300.00	.00	800.00	9,500.00	7.8%
580307 VARNUM PARK- IMPROVEMENT	3,200.00	.00	3,200.00	.00	.00	3,200.00	.0%
588400 IMPROV-PARKS & PLAYGROUND	114,830.00	9,909.40	124,739.40	.00	56,815.81	67,923.59	45.5%
589161 MISC EQUIPMENT	5,000.00	94,563.49	99,563.49	.00	94,563.49	5,000.00	95.0%
589188 FENCES	15,000.00	.00	15,000.00	.00	8,700.00	6,300.00	58.0%
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	.00	.00	3,600.00	.0%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	.00	1,080.00	8,920.00	10.8%
<b>TOTAL PARKS</b>	<b>2,819,170.00</b>	<b>106,581.25</b>	<b>2,925,751.25</b>	<b>115,167.89</b>	<b>227,985.17</b>	<b>2,582,598.19</b>	<b>11.7%</b>
<b>710 DEBT SERVICE - GENERAL FUND</b>							
530000 PROFESSIONAL SERVICES	198,785.15	.00	198,785.15	.00	.00	198,785.15	.0%
597000 INTEREST GEN FUND LTD	9,702,479.07	.00	9,702,479.07	.00	.00	9,702,479.07	.0%
597200 INTEREST GEN FUND STD (BA	500,000.00	.00	500,000.00	.00	.00	500,000.00	.0%
597300 DEBT PRINCIPAL- GENERAL	10,176,036.00	.00	10,176,036.00	.00	.00	10,176,036.00	.0%
<b>TOTAL DEBT SERVICE - GENERAL F</b>	<b>20,577,300.22</b>	<b>.00</b>	<b>20,577,300.22</b>	<b>.00</b>	<b>.00</b>	<b>20,577,300.22</b>	<b>.0%</b>
<b>800 INTERGOVERNMENTAL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
561300 N MIDDLESEX AREA COMM	43,164.00	3,500.00	46,664.00	.00	.00	46,664.00	.0%
561500 GR LOWELL TECHNICAL SCHOO	9,698,803.00	.00	9,698,803.00	.00	.00	9,698,803.00	.0%
563001 CHARTER SCHOOL	49,723,129.00	-3,500.00	49,719,629.00	4,123,120.00	.00	45,596,509.00	8.3%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	158,415.00	.00	1,512,517.00	9.5%
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	2,659.00	.00	29,238.00	8.3%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	98,465.00	.00	1,083,109.00	8.3%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	2,510.00	.00	27,604.00	8.3%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	25,252.00	.00	277,768.00	8.3%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	7,796.00	.00	85,742.00	8.3%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	4,418,217.00	.00	58,485,148.00	7.0%
<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	33,647.23	.00	807,352.77	4.0%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	.00	.00	223,271.00	.0%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	33,647.23	.00	1,030,623.77	3.2%
<b>913 UNEMPLOYMENT INSURANCE</b>							
517200 UNEMPLOYMENT COMP-CITY	100,000.00	.00	100,000.00	5,755.00	.00	94,245.00	5.8%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	.00	300,000.00	8,215.71	.00	291,784.29	2.7%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	13,970.71	.00	386,029.29	3.5%
<b>914 HEALTH INSURANCE</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
563600 HEALTH INSURANCE	31,100,000.00	.00	31,100,000.00	2,648,088.23	.00	28,451,911.77	8.5%
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	2,648,088.23	.00	28,776,911.77	8.4%
<b>916 MEDICARE</b>							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	123,045.17	.00	3,054,454.83	3.9%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	123,045.17	.00	3,054,454.83	3.9%
TOTAL GENERAL FUND	280,543,531.00	5,422,651.07	285,966,182.07	49,503,148.15	6,918,474.87	229,544,559.05	19.7%
GRAND TOTAL	280,543,531.00	5,422,651.07	285,966,182.07	49,503,148.15	6,918,474.87	229,544,559.05	19.7%

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

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 7/31/2025**  
**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 - 7/31/2025

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: Y  
 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: 2026/ 1  
 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 - 7/31/2025**  
NO SCHOOL ACCOUNTS

REPORT OPTIONS

Account status  
Rollup code