

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

FOR 2026 02

	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	33,346.25	.00	246,653.75	11.9%
531702 ADVERTISING	6,175.00	.00	6,175.00	542.79	5,441.49	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	.00	286,175.00	33,889.04	5,441.49	246,844.47	13.7%
<b>121 MAYOR</b>							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	9,530.45	.00	64,504.55	12.9%
536700 MAYOR'S PORTRAIT	.00	4,000.00	4,000.00	3,575.00	425.00	.00	100.0%
544400 OFFICE SUPPLIES	4,350.00	89.00	4,439.00	341.61	159.00	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	37.99	442.01	6,520.00	6.9%
TOTAL MAYOR	100,385.00	4,089.00	104,474.00	13,485.05	1,026.01	89,962.94	13.9%
<b>123 CITY MANAGER</b>							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	115,779.16	.00	828,298.84	12.3%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	4,700.00	.00	5,300.00	47.0%
513000 SW OVERTIME	10,000.00	.00	10,000.00	3,163.90	.00	6,836.10	31.6%
514900 SW SICK LEAVE INCENTIVE P	.00	647,539.00	647,539.00	3,437.04	.00	644,101.96	.5%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	2,499.98	.00	22,500.02	10.0%
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	238,800.70	.00	2,431,216.95	8.9%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	5,965.97	.00	1,722,034.03	.3%
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	23,585.90	36,570.00	39.6%
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	1,270.22	8,270.22	1,198.06	7,072.16	.00	100.0%
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%

**CITY OF LOWELL**  
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 NO SCHOOL ACCOUNTS

FOR 2026 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	271,245.28	251,099.00	225,678.67	69.8%
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	27,888.32	3,370.28	118,846.40	20.8%
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	799.00	516.24	9,644.76	12.0%
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	112,388.89	.00	-12,388.89	112.4%
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	1,404.54	4,086.64	25.6%
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	.00	644.00	18,000.00	3.5%
570401 DUES & SUBSCRIPTIONS	2,100.00	840.00	2,940.00	331.39	840.00	1,768.61	39.8%
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	861.06	.00	8,458.94	9.2%
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	36,570.00	.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	.00	8,266.78	66,733.22	11.0%
TOTAL CITY MANAGER	7,260,009.65	1,129,253.89	8,389,263.54	812,556.42	475,132.87	7,101,574.25	15.3%
<b>124 CULTURAL AFFAIRS/SPEC EVENTS</b>							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	58,212.14	.00	392,643.76	12.9%
TOTAL CULTURAL AFFAIRS/SPEC EV	450,855.90	.00	450,855.90	58,212.14	.00	392,643.76	12.9%
<b>133 FINANCE DEPT</b>							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	49,242.48	.00	333,282.52	12.9%
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	49,242.48	.00	348,782.52	12.4%
<b>135 CITY AUDITOR</b>							

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FOR 2026 02

	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	101,794.08	.00	675,686.92	13.1%
525005 INDEPENDENT AUDIT	55,570.00	8,442.54	64,012.54	2,800.00	59,379.14	1,833.40	97.1%
525100 LEASED EQUIP & SERVICES	2,300.00	.00	2,300.00	292.00	1,460.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	74.65	200.00	4,725.35	5.5%
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%
TOTAL CITY AUDITOR	841,651.00	8,442.54	850,093.54	104,960.73	61,039.14	684,093.67	19.5%
<b>138 PURCHASING</b>							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	46,854.08	.00	318,062.92	12.8%
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	2,435.27	12,439.73	.00	100.0%
531800 PRINTING & BINDING	150.00	.00	150.00	.00	150.00	.00	100.0%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	113.79	685.27	700.94	53.3%
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%
TOTAL PURCHASING	383,343.00	.00	383,343.00	50,115.14	13,275.00	319,952.86	16.5%
<b>141 ASSESSORS</b>							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	99,220.88	.00	681,881.12	12.7%
520500 REPAIR & MAINT-EQUIPMENT	.00	2,000.00	2,000.00	.00	194.84	1,805.16	9.7%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	2,500.00	.00	4,339.00	36.6%
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	178.00	890.00	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	.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	1,350.00	2,000.00	1,650.00	67.0%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	.00	18,500.00	119.47	1,314.17	17,066.36	7.7%
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	372.00	.00	1,628.00	18.6%
570702 TRANS REIMBURS.& SEMINARS	20,000.00	.00	20,000.00	522.90	.00	19,477.10	2.6%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
TOTAL ASSESSORS	899,145.00	.00	899,145.00	104,263.25	4,399.01	790,482.74	12.1%

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<b>145 TREASURER</b>							
511000 SW SALARIES PERMANENT	790,349.85	.00	790,349.85	103,062.56	.00	687,287.29	13.0%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	-530.00	1,470.00	.00	1,470.00	.00	100.0%
525100 LEASED EQUIP & SERVICES	6,500.00	-946.76	5,553.24	1,388.31	4,164.93	.00	100.0%
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	1,709.60	11,290.40	8,930.00	59.3%
536900 POSTAGE	167,563.00	.00	167,563.00	5,988.80	614.71	160,959.49	3.9%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	.00	813.84	4,186.16	16.3%
570401 DUES & SUBSCRIPTIONS	150.00	170.00	320.00	320.00	.00	.00	100.0%
570704 TRANSPORATION REIMBURSEME	2,500.00	1,476.76	3,976.76	3,851.09	.00	125.67	96.8%
571904 INS PREMIUMS - BONDS	5,000.00	.00	5,000.00	2,978.00	2,022.00	.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	119,298.36	25,375.88	1,741,978.61	7.7%
<b>151 LAW DEPARTMENT</b>							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	225,226.10	.00	1,513,957.90	13.0%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	6,415.73	.00	36,584.27	14.9%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	1,008.30	4,147.70	344.00	93.7%
525002 LEGAL & FILING FEES	5,500.00	.00	5,500.00	-330.00	1,000.00	4,830.00	12.2%
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	3,140.50	112,684.50	140,326.00	45.2%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	.00	44.95	955.05	4.5%
541602 RESEARCH MHS	40,500.00	.00	40,500.00	678.52	39,779.99	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	59.36	876.60	3,064.04	23.4%
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	1,073.60	.00	5,426.40	16.5%
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	1,607.26	.00	198,392.74	.8%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	59,956.06	.00	240,043.94	20.0%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	20,040.17	.00	129,959.83	13.4%
576001 COURT JUDGMENTS	250,000.00	.00	250,000.00	.00	.00	250,000.00	.0%
589166 FFE/TECHNOLOGY	500.00	.00	500.00	79.48	420.52	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	320,604.08	159,054.26	2,527,276.66	16.0%
<b>152 HUMAN RELATIONS (HRMS)</b>							

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511000 SW SALARIES PERMANENT	559,974.00	.00	559,974.00	72,634.60	.00	487,339.40	13.0%
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	254.00	3,803.60	29,746.00	12.0%
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>72,888.60</b>	<b>3,803.60</b>	<b>543,110.40</b>	<b>12.4%</b>

**155 MIS DEPARTMENT**

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	154,081.99	.00	1,259,529.35	10.9%
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	14,612.53	60,728.00	3,026.23	96.1%
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	26,172.03	137,700.47	20,431.00	88.9%
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	28,137.44	362.56	98.7%
540900 DATA PROC-EQUIP & SUPPLY	19,500.00	2,698.65	22,198.65	1,988.12	14,310.53	5,900.00	73.4%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	6,042.27	39,042.27	6,294.97	3,247.30	29,500.00	24.4%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	424.65	202.06	3,513.29	15.1%
570100 SOFTWARE LIC. & SUPPORT	1,538,511.00	205,432.64	1,743,943.64	109,312.65	227,715.39	1,406,915.60	19.3%
<b>TOTAL MIS DEPARTMENT</b>	<b>3,318,762.34</b>	<b>430,897.73</b>	<b>3,749,660.07</b>	<b>507,434.93</b>	<b>475,547.11</b>	<b>2,766,678.03</b>	<b>26.2%</b>

**157 MESSENGER**

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	38,365.38	.00	381,634.62	9.1%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	1,931.64	.00	172,068.36	1.1%
<b>TOTAL MESSENGER</b>	<b>594,000.00</b>	<b>.00</b>	<b>594,000.00</b>	<b>40,297.02</b>	<b>.00</b>	<b>553,702.98</b>	<b>6.8%</b>

**158 TELEPHONE EXCHANGE**

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530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	6,185.27	70,414.73	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	6,185.27	70,414.73	31,244.00	71.0%
<b>161 CITY CLERK</b>							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	79,396.62	.00	535,866.38	12.9%
530000 PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	729.00	4,271.00	.00	100.0%
541000 COMPUTER EQUIPMT/SOFTWARE	3,237.00	.00	3,237.00	398.00	1,990.00	849.00	73.8%
544400 OFFICE SUPPLIES	3,000.00	.00	3,000.00	.00	989.00	2,011.00	33.0%
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	80,523.62	7,250.00	540,726.38	14.0%
<b>162 ELECTIONS</b>							
511000 SW SALARIES PERMANENT	271,187.00	.00	271,187.00	26,242.94	.00	244,944.06	9.7%
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	2,250.32	.00	17,749.68	11.3%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	.00	5,290.00	9,060.00	36.9%
531800 PRINTING & BINDING	14,350.00	.00	14,350.00	.00	5,025.00	9,325.00	35.0%
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	4,980.68	11,363.32	30.5%
544400 OFFICE SUPPLIES	4,354.00	.00	4,354.00	485.99	2,846.53	1,021.48	76.5%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	28,979.25	28,021.21	485,073.54	10.5%
<b>182 PLANNING &amp; DEVELOPMENT</b>							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,066,233.00	2,171,108.62	266,941.86	.00	1,904,166.76	12.3%
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	.00	17,500.00	3,970.55	.00	13,529.45	22.7%
520200 TELEPHONE	22,600.00	.00	22,600.00	1,929.22	20,670.78	.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	554.00	2,770.00	3,362.00	49.7%

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

FOR 2026 02

	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	698.00	44,396.89	95,312.00	32.1%
530010 APPRAISALS	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
531702 ADVERTISING	7,000.00	.00	7,000.00	1,337.55	277.45	5,385.00	23.1%
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	81.43	.00	3,518.57	2.3%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	1,048.16	3,524.59	5,427.25	45.7%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	3,705.99	.00	1,294.01	74.1%
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	19,800.00	.00	105,600.00	15.8%
570702 TRANS REIMBURS. & SEMINARS	14,000.00	.00	14,000.00	125.00	.00	13,875.00	.9%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	350.00	.00	4,650.00	7.0%
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	2,300.00	900.00	2,800.00	53.3%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	.00	190,005.00	9,995.00	95.0%
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	304,704.76	675,334.71	2,361,432.54	29.3%

**210 POLICE**

511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	3,908,645.27	.00	28,788,113.73	12.0%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	336.15	.00	37,979.85	.9%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	273,383.56	.00	751,616.44	26.7%
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	12,287.81	.00	47,254.19	20.6%
514300 SW SHIFT DIFFERENTIAL	669,500.00	.00	669,500.00	90,684.01	.00	578,815.99	13.5%
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	35,977.20	.00	254,228.80	12.4%
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	9,185.98	.00	175,814.02	5.0%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	6,197.41	.00	53,654.59	10.4%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	5,000.00	12,500.00	12,500.00	58.3%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	1,899.43	.00	34,100.57	5.3%
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	18,128.05	13,215.89	48,656.06	39.2%
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	25,155.16	3,400.00	157,676.84	15.3%
520504 REPAIR & MAINT OF VEHICLE	105,000.00	.00	105,000.00	29,473.39	75,526.61	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	369,485.00	55,760.32	425,245.32	131,168.95	92,498.75	201,577.62	52.6%
520515 REPAIR & MAINT-POLICE JAI	16,580.00	.00	16,580.00	2,089.19	4,095.08	10,395.73	37.3%

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

FOR 2026 02

	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	637.00	7,453.20	24,369.80	24.9%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	2,129.77	1,670.23	6,050.00	38.6%
522600 POLICE-RENTAL-SUB STATION	43,800.00	.00	43,800.00	10,950.00	32,850.00	.00	100.0%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	4,563.00	15,037.00	10,400.00	65.3%
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	35,000.00	.00	100.0%
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	1,875.00	.00	7,713.00	19.6%
530105 TRAINING/EVALUATION PRG.	80,000.00	.00	80,000.00	2,270.63	8,504.00	69,225.37	13.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	14,082.93	45,792.50	65,998.57	47.6%
541801 OPIOID REDUCTION PROGRAM	.00	482.00	482.00	455.00	27.00	.00	100.0%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	1,230.00	.00	11,970.00	9.3%
542300 GAS & MOTOR OIL-SUPPLIES	332,551.00	.00	332,551.00	26,495.14	.00	306,055.86	8.0%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	7,109.28	29,500.96	43,389.76	45.8%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	532.08	.00	6,967.92	7.1%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	9,740.04	118.59	6,241.37	61.2%
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	.00	9,600.00	4,885.35	4,217.91	496.74	94.8%
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 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	1,296.72	6,332.12	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	3,404.58	.00	120,000.00	2.8%
589118 POLICE EQUIPMENT OTHER	35,000.00	292,515.02	327,515.02	1,301.18	291,213.84	35,000.00	89.3%
589140 PORTABLE RADIOS & OTHER	13,500.00	628.39	14,128.39	.00	12,277.64	1,850.75	86.9%
589166 FFE/TECHNOLOGY	15,000.00	.00	15,000.00	.00	418.86	14,581.14	2.8%
<b>TOTAL POLICE</b>	<b>37,754,196.00</b>	<b>417,494.15</b>	<b>38,171,690.15</b>	<b>4,763,130.01</b>	<b>746,260.18</b>	<b>32,662,299.96</b>	<b>14.4%</b>
<b>220 FIRE</b>							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	2,948,488.49	.00	20,070,046.51	12.8%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	1,936.80	.00	40,163.20	4.6%
513000 SW OVERTIME	2,000,000.00	.00	2,000,000.00	744,531.48	.00	1,255,468.52	37.2%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	2,315.65	.00	14,684.35	13.6%
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	27,741.33	.00	240,650.67	10.3%

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

FOR 2026 02

	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	1,793.41	.00	33,206.59	5.1%
518500 BUY BACK VACATION(10D)	77,000.00	.00	77,000.00	33,087.35	.00	43,912.65	43.0%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	8,606.04	.00	52,393.96	14.1%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	476.01	.00	98,523.99	.5%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	1,024.00	2,100.00	6,126.00	33.8%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	.00	200,000.00	10,505.48	67,994.52	121,500.00	39.3%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	.00	9,250.00	547.62	2,452.38	6,250.00	32.4%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	44,753.50	10,130.00	112,116.50	32.9%
521400 HAZARDOUS WASTE COLLECT.	6,013.00	.00	6,013.00	2,697.75	1,000.00	2,315.25	61.5%
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	15,382.70	13,307.42	62.0%
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	112.98	5,887.02	4,000.00	60.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	21,228.00	49,532.00	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	3,400.00	5,850.00	36.8%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	35.00	465.00	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	292.00	12,955.00	21,753.00	37.8%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	583.00	26,483.00	3,585.05	2,997.95	19,900.00	24.9%
542300 GAS & MOTOR OIL-SUPPLIES	140,000.00	.00	140,000.00	8,909.38	22,062.06	109,028.56	22.1%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	1,349.46	3,150.54	14,000.00	24.3%
543100 CUSTODIAL-SUPPLIES	13,000.00	.00	13,000.00	6,465.62	34.38	6,500.00	50.0%
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	639.87	.00	1,210.13	34.6%
570401 DUES & SUBSCRIPTIONS	5,500.00	.00	5,500.00	2,869.33	2,209.17	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	3,628.74	8,533.86	6,437.40	65.4%
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	4,614.68	1,885.32	13,240.00	32.9%
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	5,366.43	3,173.57	11,460.00	42.7%
<b>TOTAL FIRE</b>	<b>28,163,122.00</b>	<b>1,383.00</b>	<b>28,164,505.00</b>	<b>3,954,652.41</b>	<b>220,256.07</b>	<b>23,989,596.52</b>	<b>14.8%</b>

**240 DEVELOPMENT SERVICES**

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

FOR 2026 02

	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	246,152.03	.00	1,820,080.97	11.9%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	246,152.03	.00	1,820,080.97	11.9%
<b>400 DPW</b>							
511000 SW SALARIES PERMANENT	6,046,751.06	974,472.51	7,021,223.57	751,703.26	.00	6,269,520.31	10.7%
512000 SW TEMPORARY	736,872.51	-686,072.51	50,800.00	6,708.00	.00	44,092.00	13.2%
513000 SW OVERTIME	480,450.00	61,600.00	542,050.00	46,580.84	.00	495,469.16	8.6%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	15,991.25	.00	144,294.75	10.0%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	413.39	.00	45,379.61	.9%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	29,104.43	71,391.26	117,450.51	46.1%
520200 TELEPHONE	7,000.00	.00	7,000.00	1,548.97	5,451.03	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	370,066.50	27,922.10	397,988.60	39,187.28	30,916.52	327,884.80	17.6%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	5,840.79	16,288.15	12,871.06	63.2%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	18,827.44	268,827.44	10,342.84	55,305.34	203,179.26	24.4%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	.00	20,750.00	.00	5,695.00	15,055.00	27.4%
521504 TRASH COLLECTION	7,980,941.19	22,211.24	8,003,152.43	236,274.91	2,240,835.33	5,526,042.19	31.0%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	1,711.86	12,288.14	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	22,324.00	5,360.00	1,468.00	95.0%
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	8,678.22	7,650.00	93,720.00	14.8%
530002 CONTRACTED SERVICES	355,000.00	3,645.00	358,645.00	4,473.21	11,021.79	343,150.00	4.3%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	4,070.00	3,430.00	6,500.00	53.6%
530062 TREE REMOVAL SERVICE	55,000.00	58,611.26	113,611.26	19,382.42	59,127.84	35,101.00	69.1%
530105 TRAINING/EVALUATION PRG.	18,000.00	7,688.81	25,688.81	2,090.61	5,598.20	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	1,285.69	13,710.59	60,007.72	20.0%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	38,654.81	44,503.94	36,841.25	69.3%
543100 CUSTODIAL-SUPPLIES	15,450.00	.00	15,450.00	1,829.28	5,670.72	7,950.00	48.5%
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	.00	10,000.00	852.26	2,822.74	6,325.00	36.8%
543800 BUILDING-SUPPLIES	90,000.00	.00	90,000.00	1,653.96	26,846.04	61,500.00	31.7%
544000 ELECTRICAL SUPPLIES	60,000.00	8,465.21	68,465.21	1,608.75	13,356.46	53,500.00	21.9%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	1,201.64	2,414.50	5,358.07	40.3%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	.00	.00	50,000.00	.0%
570704 TRANSPORATION REIMBURSEME	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
571300 DPW-VARIOUS SCHL PROJECTS	45,000.00	1,015,271.54	1,060,271.54	44,419.45	192,106.25	823,745.84	22.3%
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	733.34	3,285.03	66,981.63	5.7%
582500 BUILDING REHAB/RENOVATION	50,000.00	5,100.00	55,100.00	1,275.00	3,825.00	50,000.00	9.3%

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

FOR 2026 02

	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	5,480.83	31,570.80	19,248.37	65.8%
588513 DESIGN/ENGINEER/ARCHITEC	50,000.00	31,440.44	81,440.44	13,720.45	17,719.99	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	765.39	24,049.54	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>1,319,966.10</b>	<b>3,518,172.63</b>	<b>16,971,285.53</b>	<b>22.2%</b>

**491 CEMETERY**

511000 SW SALARIES PERMANENT	236,808.60	.00	236,808.60	30,737.71	.00	206,070.89	13.0%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	5,913.60	.00	4,086.40	59.1%
513000 SW OVERTIME	20,000.00	.00	20,000.00	1,626.40	.00	18,373.60	8.1%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	756.19	.00	5,243.81	12.6%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	114.42	.00	10,885.58	1.0%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	16,952.72	81,184.32	311,357.96	24.0%
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	152.00	500.00	148.00	81.5%
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	602.76	.00	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>56,855.80</b>	<b>82,434.32</b>	<b>589,113.48</b>	<b>19.1%</b>

**510 HEALTH DEPARTMENT**

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	436,332.47	.00	3,995,125.53	9.8%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	4,105.09	.00	101,362.91	3.9%
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	1,267.99	.00	3,732.01	25.4%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	2,859.43	.00	24,140.57	10.6%
520200 TELEPHONE	8,220.00	.00	8,220.00	499.38	6,000.62	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	1,332.00	3,660.00	1,508.00	76.8%
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	39,612.66	198,063.34	.00	100.0%

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

FOR 2026 02

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
530000 PROFESSIONAL SERVICES	15,000.00	.00	15,000.00	789.98	12,865.02	1,345.00	91.0%
531702 ADVERTISING	500.00	.00	500.00	.00	500.00	.00	100.0%
531800 PRINTING & BINDING	925.00	.00	925.00	99.00	301.00	525.00	43.2%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	298.00	1,490.00	6,212.00	22.4%
542300 GAS & MOTOR OIL-SUPPLIES	1,000.00	.00	1,000.00	87.62	.00	912.38	8.8%
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	160.69	11,839.31	1.3%
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	3,099.01	300.00	5,050.99	40.2%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	3,808.11	1,191.89	.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	494,190.74	226,397.56	4,204,930.70	14.6%
<b>541 COUNCIL ON AGING</b>							
511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	71,893.64	.00	573,414.81	11.1%
513000 SW OVERTIME	1,500.00	.00	1,500.00	356.90	.00	1,143.10	23.8%
520100 ENERGY-ELECTRICITY	62,000.00	.00	62,000.00	5,294.55	.00	56,705.45	8.5%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	121.29	.00	18,378.71	.7%
520200 TELEPHONE	2,000.00	.00	2,000.00	366.95	1,133.05	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 & MOTOR OIL-SUPPLIES	3,050.00	.00	3,050.00	48.75	.00	3,001.25	1.6%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	368.24	1,695.03	3,820.73	35.1%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	147.37	365.00	487.63	51.2%
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	382.20	128.70	489.10	51.1%
TOTAL COUNCIL ON AGING	786,802.45	.00	786,802.45	78,979.89	3,321.78	704,500.78	10.5%
<b>543 VETERANS</b>							
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	28,126.35	.00	194,897.65	12.6%

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

FOR 2026 02

	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	238.00	1,190.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	.00	8,166.00	6,834.00	54.4%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	.00	42.50	1,057.50	3.9%
570702 TRANS REIMBURS.& SEMINARS	1,500.00	.00	1,500.00	75.00	.00	1,425.00	5.0%
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	59,283.29	.00	266,998.71	18.2%
<b>TOTAL VETERANS</b>	<b>576,660.00</b>	<b>.00</b>	<b>576,660.00</b>	<b>87,722.64</b>	<b>9,398.50</b>	<b>479,538.86</b>	<b>16.8%</b>

**610 LIBRARY**

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	168,547.74	.00	1,235,183.37	12.0%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	36,089.34	.00	90,070.66	28.6%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	884.64	.00	6,115.36	12.6%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	13,786.54	.00	62,213.46	18.1%
520500 REPAIR & MAINT-EQUIPMENT	8,000.00	.00	8,000.00	538.36	502.10	6,959.54	13.0%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	4,695.55	15,225.58	11,578.87	63.2%
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	16,703.33	38,573.34	29,723.33	65.0%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	56,589.46	62,858.72	117,210.82	50.5%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	1,657.75	3.84	3,338.41	33.2%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	3,461.63	2.02	20,536.35	14.4%
<b>TOTAL LIBRARY</b>	<b>2,059,369.11</b>	<b>.00</b>	<b>2,059,369.11</b>	<b>359,273.34</b>	<b>117,165.60</b>	<b>1,582,930.17</b>	<b>23.1%</b>

**630 RECREATION**

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	40,050.89	.00	267,728.11	13.0%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	461,727.69	.00	173,644.31	72.7%
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	3,180.00	36,820.00	8.0%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	8,235.91	2,373.96	19,390.13	35.4%
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	.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	1,083.46	2,218.03	3,198.51	50.8%
<b>TOTAL RECREATION</b>	<b>1,038,701.00</b>	<b>.00</b>	<b>1,038,701.00</b>	<b>511,595.39</b>	<b>7,771.99</b>	<b>519,333.62</b>	<b>50.0%</b>

**650 PARKS**

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

FOR 2026 02

	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	199,182.31	.00	1,735,156.69	10.3%
512000 SW TEMPORARY	75,000.00	.00	75,000.00	51,676.90	.00	23,323.10	68.9%
513000 SW OVERTIME	155,000.00	.00	155,000.00	31,893.40	.00	123,106.60	20.6%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	2,244.52	.00	8,055.48	21.8%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	377.55	.00	1,722.45	18.0%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	1,333.89	.00	9,116.11	12.8%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	29,842.65	.00	120,157.35	19.9%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	331.93	.00	39,668.07	.8%
520200 TELEPHONE	2,200.00	.00	2,200.00	218.95	1,981.05	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	250.00	78,335.00	23,805.97	40,107.58	14,421.45	81.6%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	6,173.75	3,704.25	15,122.00	39.5%
530000 PROFESSIONAL SERVICES	50,000.00	.00	50,000.00	3,358.28	23,054.51	23,587.21	52.8%
530105 TRAINING/EVALUATION PRG.	10,000.00	.00	10,000.00	.00	20,000.00	-10,000.00	200.0%
531002 BOTANICAL GARDENS	4,496.00	.00	4,496.00	614.49	3,298.01	583.50	87.0%
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	3,312.18	3,750.22	15,687.60	31.0%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	380.00	1,900.00	120.00	95.0%
542300 GAS & MOTOR OIL-SUPPLIES	50,000.00	.00	50,000.00	613.87	.00	49,386.13	1.2%
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	1,574.22	14,500.00	9.8%
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	800.00	.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	2,284.69	76,328.07	46,126.64	63.0%
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	26.00	296.00	3,278.00	8.9%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	75.00	1,005.00	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>358,546.33</b>	<b>281,046.54</b>	<b>2,286,158.38</b>	<b>21.9%</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	162,037.50	.00	9,540,441.57	1.7%
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	390,000.00	.00	9,786,036.00	3.8%
<b>TOTAL DEBT SERVICE - GENERAL F</b>	<b>20,577,300.22</b>	<b>.00</b>	<b>20,577,300.22</b>	<b>552,037.50</b>	<b>.00</b>	<b>20,025,262.72</b>	<b>2.7%</b>
<b>800 INTERGOVERNMENTAL</b>							

**CITY OF LOWELL**  
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 NO SCHOOL ACCOUNTS

FOR 2026 02

	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	46,616.79	.00	47.21	99.9%
561500 GR LOWELL TECHNICAL SCHOO	9,698,803.00	.00	9,698,803.00	2,424,701.00	.00	7,274,102.00	25.0%
563001 CHARTER SCHOOL	49,723,129.00	-3,500.00	49,719,629.00	8,246,240.00	.00	41,473,389.00	16.6%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	316,830.00	.00	1,354,102.00	19.0%
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	5,318.00	.00	26,579.00	16.7%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	196,930.00	.00	984,644.00	16.7%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	5,020.00	.00	25,094.00	16.7%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	50,504.00	.00	252,516.00	16.7%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	15,592.00	.00	77,946.00	16.7%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	11,307,751.79	.00	51,595,613.21	18.0%
<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	213,662.54	.00	627,337.46	25.4%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	14,079.14	.00	209,191.86	6.3%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	227,741.68	.00	836,529.32	21.4%
<b>913 UNEMPLOYMENT INSURANCE</b>							
517200 UNEMPLOYMENT COMP-CITY	100,000.00	.00	100,000.00	14,829.50	.00	85,170.50	14.8%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	.00	300,000.00	30,431.34	.00	269,568.66	10.1%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	45,260.84	.00	354,739.16	11.3%
<b>914 HEALTH INSURANCE</b>							

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

FOR 2026 02

	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	5,306,285.94	13,500.00	25,780,214.06	17.1%
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	5,306,285.94	13,500.00	26,105,214.06	16.9%
<b>916 MEDICARE</b>							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	310,553.64	.00	2,866,946.36	9.8%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	310,553.64	.00	2,866,946.36	9.8%
TOTAL GENERAL FUND	280,543,531.00	5,422,629.55	285,966,160.55	69,615,686.21	7,230,840.19	209,119,634.15	26.9%
GRAND TOTAL	280,543,531.00	5,422,629.55	285,966,160.55	69,615,686.21	7,230,840.19	209,119,634.15	26.9%

\*\* 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/ 2  
 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