

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
 NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
111 CITY COUNCIL							
511000 SW SALARIES PERMANENT	280,000.00	.00	280,000.00	82,384.80	.00	197,615.20	29.4%
531702 ADVERTISING	6,175.00	.00	6,175.00	1,413.23	4,571.05	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	.00	286,175.00	83,798.03	4,571.05	197,805.92	30.9%
121 MAYOR							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	23,574.70	.00	50,460.30	31.8%
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	608.00	331.51	3,499.49	21.2%
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	188.97	1,686.03	5,125.00	26.8%
TOTAL MAYOR	100,385.00	4,089.00	104,474.00	27,946.67	2,442.54	74,084.79	29.1%
123 CITY MANAGER							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	286,393.40	.00	657,684.60	30.3%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	4,820.00	.00	5,180.00	48.2%
513000 SW OVERTIME	10,000.00	.00	10,000.00	4,548.11	.00	5,451.89	45.5%
514900 SW SICK LEAVE INCENTIVE P	.00	647,539.00	647,539.00	20,827.02	.00	626,711.98	3.2%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	10,320.45	.00	14,679.55	41.3%
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	572,393.99	.00	2,097,623.66	21.4%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	58,401.62	.00	1,669,598.38	3.4%
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	10,400.00	563.10	9,850.00	52.7%
525002 LEGAL & FILING FEES	50,000.00	416.67	50,416.67	13,846.67	.00	36,570.00	27.5%
525004 PROF AUDITORIUM MANAGEMNT	240,000.00	9,590.64	249,590.64	53,585.60	170,975.04	25,030.00	90.0%
525100 LEASED EQUIP & SERVICES	7,000.00	1,270.22	8,270.22	2,413.74	5,856.48	.00	100.0%
525700 MEDICAD REIMB.EXPENSE	61,750.00	15,600.23	77,350.23	.00	77,350.23	.00	100.0%
530000 PROFESSIONAL SERVICES	50,000.00	233,239.00	283,239.00	3,955.18	34,806.00	244,477.82	13.7%
530002 CONTRACTED SERVICES	178,000.00	15,000.00	193,000.00	58,499.99	133,500.01	1,000.00	99.5%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	465,396.63	97,699.00	184,927.32	75.3%
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	43,993.69	15,819.68	90,291.63	39.8%
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	1,697.22	3,775.25	5,487.53	49.9%
535902 MGRS-CULTURE-MOSAIC LOWEL	25,000.00	.00	25,000.00	.00	25,000.00	.00	100.0%
535903 LOWELL FESTIVAL	100,000.00	.00	100,000.00	73,888.89	.00	26,111.11	73.9%
540900 DATA PROC-EQUIP & SUPPLY	500.00	.00	500.00	.00	.00	500.00	.0%
544400 OFFICE SUPPLIES	4,500.00	991.18	5,491.18	291.20	2,339.35	2,860.63	47.9%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
561700 CONTINGENCY	118,750.00	.00	118,750.00	.00	.00	118,750.00	.0%
564701 HOMELESS ENCAMPMENT EXPEN	.00	93,535.00	93,535.00	9,081.00	84,454.00	.00	100.0%
570400 MASS MUNICIPAL ASSOC DUES	18,000.00	644.00	18,644.00	.00	18,644.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	2,100.00	840.00	2,940.00	747.77	840.00	1,352.23	54.0%
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	1,817.09	.00	7,502.91	19.5%
570703 CONFERENCES/SEMINARS/EDUC	25,000.00	-1,000.00	24,000.00	.00	.00	24,000.00	.0%
571903 INS PREMIUMS - OTHER	13,750.00	.00	13,750.00	802.00	.00	12,948.00	5.8%
572300 OUT OF STATE TRAVEL	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
588200 EQUIPMENT	36,570.00	.00	36,570.00	36,570.00	.00	.00	100.0%
589166 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	49,543.00	1,061.32	24,395.68	67.5%
TOTAL CITY MANAGER	7,260,009.65	1,119,097.99	8,379,107.64	1,784,234.26	672,683.46	5,922,189.92	29.3%
124 CULTURAL AFFAIRS/SPEC EVENTS							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	144,012.39	.00	306,843.51	31.9%
TOTAL CULTURAL AFFAIRS/SPEC EV	450,855.90	.00	450,855.90	144,012.39	.00	306,843.51	31.9%
133 FINANCE DEPT							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	121,807.07	.00	260,717.93	31.8%
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	121,807.07	.00	276,217.93	30.6%
135 CITY AUDITOR							

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FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	249,736.86	.00	527,744.14	32.1%
525005 INDEPENDENT AUDIT	55,570.00	8,442.54	64,012.54	37,846.44	21,592.58	4,573.52	92.9%
525100 LEASED EQUIP & SERVICES	2,300.00	.00	2,300.00	584.00	1,168.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	638.02	158.08	4,203.90	15.9%
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	288,805.32	22,918.66	538,369.56	36.7%
138 PURCHASING							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	115,930.89	.00	248,986.11	31.8%
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	5,604.11	9,270.89	.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	369.06	442.00	688.94	54.1%
570401 DUES & SUBSCRIPTIONS	317.00	.00	317.00	316.99	.00	.01	100.0%
570702 TRANS REIMBURS.& SEMINARS	778.00	.00	778.00	395.01	.00	382.99	50.8%
TOTAL PURCHASING	383,343.00	.00	383,343.00	122,766.06	9,712.89	250,864.05	34.6%
141 ASSESSORS							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	224,819.73	.00	556,282.27	28.8%
520500 REPAIR & MAINT-EQUIPMENT	.00	2,000.00	2,000.00	340.17	.00	1,659.83	17.0%
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	356.00	712.00	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	2,351.10	2,351.10	44,297.80	9.6%
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	1,750.00	1,600.00	1,650.00	67.0%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	.00	18,500.00	730.72	958.76	16,810.52	9.1%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	391.08	55.32	1,053.60	29.8%
570401 DUES & SUBSCRIPTIONS	2,000.00	.00	2,000.00	472.00	.00	1,528.00	23.6%
570702 TRANS REIMBURS.& SEMINARS	20,000.00	.00	20,000.00	795.90	.00	19,204.10	4.0%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	89.99	.00	910.01	9.0%
TOTAL ASSESSORS	899,145.00	.00	899,145.00	234,596.69	5,677.18	658,871.13	26.7%

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FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
145 TREASURER							
511000 SW SALARIES PERMANENT	790,349.85	.00	790,349.85	244,246.06	.00	546,103.79	30.9%
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	4,900.80	19,099.20	11,000.00	68.6%
530028 BOND COUNSEL/BANKING SERV	22,100.00	-170.00	21,930.00	3,292.00	9,708.00	8,930.00	59.3%
536900 POSTAGE	167,563.00	-500.00	167,063.00	47,238.48	23.99	119,800.53	28.3%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	792.15	385.80	3,822.05	23.6%
570401 DUES & SUBSCRIPTIONS	150.00	170.00	320.00	320.00	.00	.00	100.0%
570704 TRANSPORATION REIMBURSEME	2,500.00	1,976.76	4,476.76	4,076.09	.00	400.67	91.1%
571904 INS PREMIUMS - BONDS	5,000.00	.00	5,000.00	3,953.00	1,047.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	150,490.00	.00	150,490.00	1,865.00	8,635.00	139,990.00	7.0%
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	312,071.89	44,533.92	1,530,047.04	18.9%
151 LAW DEPARTMENT							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	568,850.99	.00	1,170,333.01	32.7%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	13,982.59	.00	29,017.41	32.5%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	1,784.30	3,371.70	344.00	93.7%
525002 LEGAL & FILING FEES	5,500.00	.00	5,500.00	1,575.00	195.00	3,730.00	32.2%
525003 LEGAL RESEARCH	1,500.00	.00	1,500.00	31.10	68.90	1,400.00	6.7%
530000 PROFESSIONAL SERVICES	256,151.00	.00	256,151.00	7,639.96	135,312.50	113,198.54	55.8%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	44.95	128.00	827.05	17.3%
541602 RESEARCH MHS	40,500.00	.00	40,500.00	7,200.52	33,257.99	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	540.08	527.20	2,932.72	26.7%
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	2,598.87	.00	3,901.13	40.0%
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	10,455.19	.00	189,544.81	5.2%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	153,926.72	.00	146,073.28	51.3%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	44,095.43	.00	105,904.57	29.4%
576001 COURT JUDGMENTS	250,000.00	.00	250,000.00	2,300.00	.00	247,700.00	.9%
589166 FFE/TECHNOLOGY	500.00	.00	500.00	238.44	261.56	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	816,913.14	173,122.85	2,016,899.01	32.9%
152 HUMAN RELATIONS (HRMS)							

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	559,974.00	.00	559,974.00	179,670.27	.00	380,303.73	32.1%
520607 DRUG PROGRAM	7,025.00	.00	7,025.00	.00	.00	7,025.00	.0%
525200 ECONOMIC/PROF DEVELOPMENT	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
530000 PROFESSIONAL SERVICES	2,500.00	.00	2,500.00	.00	999.98	1,500.02	40.0%
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	3,710.00	2,290.00	5,000.00	54.5%
531702 ADVERTISING	2,500.00	.00	2,500.00	250.00	.00	2,250.00	10.0%
531800 PRINTING & BINDING	500.00	.00	500.00	.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%
TOTAL HUMAN RELATIONS (HRMS)	615,999.00	3,803.60	619,802.60	183,884.27	7,093.58	428,824.75	30.8%

155 MIS DEPARTMENT

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	411,280.56	.00	1,002,330.78	29.1%
513000 SW OVERTIME	10,000.00	.00	10,000.00	2,178.27	.00	7,821.73	21.8%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	5,866.76	77,866.76	28,224.13	46,616.40	3,026.23	96.1%
520704 DATA PROCESSING-SPEC PROJ	15,000.00	187,602.99	202,602.99	187,602.99	.00	15,000.00	92.6%
525100 LEASED EQUIP & SERVICES	172,000.00	10,160.71	182,160.71	53,458.24	111,175.33	17,527.14	90.4%
530000 PROFESSIONAL SERVICES	12,500.00	10,200.00	22,700.00	10,200.00	.00	12,500.00	44.9%
530108 EMPLOYEE TRAINING	28,500.00	.00	28,500.00	.00	.00	28,500.00	.0%
540900 DATA PROC-EQUIP & SUPPLY	19,500.00	2,553.94	22,053.94	4,663.21	12,239.88	5,150.85	76.6%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	5,786.90	38,786.90	8,608.93	9,991.88	20,186.09	48.0%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	848.26	.00	3,291.74	20.5%
570100 SOFTWARE LIC. & SUPPORT	1,538,511.00	205,432.64	1,743,943.64	444,718.20	892,022.14	407,203.30	76.7%
TOTAL MIS DEPARTMENT	3,318,762.34	427,603.94	3,746,366.28	1,151,782.79	1,072,045.63	1,522,537.86	59.4%

157 MESSENGER

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	99,750.53	.00	320,249.47	23.8%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	7,765.29	.00	166,234.71	4.5%
TOTAL MESSENGER	594,000.00	.00	594,000.00	107,515.82	.00	486,484.18	18.1%

158 TELEPHONE EXCHANGE

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530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	16,230.45	60,369.55	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	16,230.45	60,369.55	31,244.00	71.0%
161 CITY CLERK							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	196,600.67	.00	418,662.33	32.0%
530000 PROFESSIONAL SERVICES	5,000.00	.00	5,000.00	2,524.00	2,476.00	.00	100.0%
541000 COMPUTER EQUIPMT/SOFTWARE	3,237.00	-849.00	2,388.00	796.00	1,592.00	.00	100.0%
544400 OFFICE SUPPLIES	3,000.00	2,549.00	5,549.00	1,881.60	1,691.44	1,975.96	64.4%
570401 DUES & SUBSCRIPTIONS	2,000.00	-1,700.00	300.00	100.00	.00	200.00	33.3%
TOTAL CITY CLERK	628,500.00	.00	628,500.00	201,902.27	5,759.44	420,838.29	33.0%
162 ELECTIONS							
511000 SW SALARIES PERMANENT	271,187.00	.00	271,187.00	59,612.32	.00	211,574.68	22.0%
512000 SW TEMPORARY	165,000.00	.00	165,000.00	36,900.00	.00	128,100.00	22.4%
513000 SW OVERTIME	20,000.00	.00	20,000.00	11,757.93	.00	8,242.07	58.8%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	250.00	11,346.00	2,754.00	80.8%
531800 PRINTING & BINDING	14,350.00	7,075.00	21,425.00	.00	21,425.00	.00	100.0%
531802 CENSUS FORMS PRINTING	16,850.00	-6,971.00	9,879.00	.00	9,879.00	.00	100.0%
536900 POSTAGE	9,760.00	-7,075.00	2,685.00	.00	.00	2,685.00	.0%
540500 VOTING MACHINE SUPPLIES	14,350.00	18,844.00	33,194.00	5,126.78	543.43	27,523.79	17.1%
544400 OFFICE SUPPLIES	4,354.00	-150.00	4,204.00	1,288.05	2,749.87	166.08	96.0%
573400 MISCELLANEOUS CHARGES	.00	150.00	150.00	132.41	.00	17.59	88.3%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	115,067.49	45,943.30	381,063.21	29.7%
182 PLANNING & DEVELOPMENT							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,066,233.00	2,171,108.62	630,330.17	.00	1,540,778.45	29.0%
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	10,382.54	.00	7,117.46	59.3%
520200 TELEPHONE	22,600.00	.00	22,600.00	5,799.73	16,800.27	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	5,801.00	.00	5,801.00	.00	190.00	5,611.00	3.3%
520504 REPAIR & MAINT OF VEHICLE	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
523501 TRAFFIC CALMING/OTHER	.00	383,052.50	383,052.50	238,205.70	54,442.30	90,404.50	76.4%

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	2,068.00	4,136.00	482.00	92.8%
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	82,367.05	29,475.06	28,564.78	79.7%
530010 APPRAISALS	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
531702 ADVERTISING	7,000.00	.00	7,000.00	2,369.53	475.47	4,155.00	40.6%
531800 PRINTING & BINDING	2,500.00	.00	2,500.00	264.00	270.00	1,966.00	21.4%
542300 GAS & MOTOR OIL-SUPPLIES	3,600.00	.00	3,600.00	233.64	.00	3,366.36	6.5%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	4,717.04	1,149.20	4,133.76	58.7%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	4,779.84	.00	220.16	95.6%
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	40,700.00	.00	84,700.00	32.5%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	.00	14,000.00	1,081.04	.00	12,918.96	7.7%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	3,140.48	.00	1,859.52	62.8%
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	2,478.00	800.00	2,722.00	54.6%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	154,664.56	41,465.44	3,870.00	98.1%
588401 IMPROV-SIGNALIZATION	.00	148,117.00	148,117.00	126,953.74	21,163.26	.00	100.0%
589166 FFE/TECHNOLOGY	1,000.00	.00	1,000.00	.00	147.50	852.50	14.8%
TOTAL PLANNING & DEVELOPMENT	4,559,128.62	-1,217,656.61	3,341,472.01	1,312,398.06	170,514.50	1,858,559.45	44.4%
210 POLICE							
511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	9,556,654.08	.00	23,140,104.92	29.2%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	2,216.78	.00	36,099.22	5.8%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	490,262.71	.00	534,737.29	47.8%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	92,421.33	.00	341,337.67	21.3%
514100 SPECIAL EVENTS	59,542.00	.00	59,542.00	14,292.65	.00	45,249.35	24.0%
514300 SW SHIFT DIFFERENTIAL	669,500.00	.00	669,500.00	229,349.87	.00	440,150.13	34.3%
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	77,671.55	.00	212,534.45	26.8%
515001 SW POLICE ALLOWANCE	34,500.00	34,350.00	68,850.00	26,106.00	8,244.00	34,500.00	49.9%
515003 COMP TIME	185,000.00	.00	185,000.00	37,579.28	.00	147,420.72	20.3%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	15,332.06	.00	44,519.94	25.6%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	10,000.00	7,500.00	12,500.00	58.3%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	7,258.00	.00	28,742.00	20.2%
515800 Physical Fitness Incentiv	200,000.00	.00	200,000.00	.00	.00	200,000.00	.0%
519300 UNIFORM ALLOWENCE	80,000.00	.00	80,000.00	38,396.18	12,765.54	28,838.28	64.0%
519800 UNIFORMS-TRAFFICE SUPERVS	6,000.00	.00	6,000.00	809.70	.00	5,190.30	13.5%
520500 REPAIR & MAINT-EQUIPMENT	186,232.00	.00	186,232.00	29,270.54	4,726.00	152,235.46	18.3%
520504 REPAIR & MAINT OF VEHICLE	105,000.00	.00	105,000.00	48,794.39	56,205.61	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	369,485.00	55,760.32	425,245.32	223,281.29	106,699.52	95,264.51	77.6%

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520515 REPAIR & MAINT-POLICE JAI	16,580.00	.00	16,580.00	6,468.02	1,438.93	8,673.05	47.7%
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	3,343.80	5,182.80	23,933.40	26.3%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	3,077.25	1,722.75	5,050.00	48.7%
522600 POLICE-RENTAL-SUB STATION	43,800.00	.00	43,800.00	18,250.00	25,550.00	.00	100.0%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	13,338.71	6,261.29	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	4,640.00	30,360.00	.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	36,456.57	3,154.85	40,388.58	49.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	32,845.12	69,226.66	23,802.22	81.1%
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	3,720.00	.00	9,480.00	28.2%
542300 GAS & MOTOR OIL-SUPPLIES	332,551.00	.00	332,551.00	78,212.88	50,495.78	203,842.34	38.7%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	27,469.84	19,475.66	33,054.50	58.7%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,121.96	.00	4,378.04	41.6%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	10,710.06	230.00	5,159.94	68.0%
570102 COMPUT.HARDW/SOFTWARE UND	82,762.00	.00	82,762.00	82,762.00	.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	9,600.00	.00	9,600.00	5,215.70	3,887.56	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	319.95	14,680.05	38,020.00	28.3%
573400 MISCELLANEOUS CHARGES	17,160.00	1,493.84	18,653.84	2,544.43	14,202.79	1,906.62	89.8%
589108 POLICE-DIVE TEAM EQUIPMNT	6,700.00	.00	6,700.00	1,399.67	.00	5,300.33	20.9%
589116 POLICE CARS	120,000.00	3,346.84	123,346.84	14,861.58	.00	108,485.26	12.0%
589118 POLICE EQUIPMENT OTHER	35,000.00	292,457.28	327,457.28	127,750.03	168,515.00	31,192.25	90.5%
589140 PORTABLE RADIOS & OTHER	13,500.00	628.39	14,128.39	12,252.64	765.00	1,110.75	92.1%
589166 FFE/TECHNOLOGY	15,000.00	.00	15,000.00	418.86	.00	14,581.14	2.8%
TOTAL POLICE	37,754,196.00	417,378.67	38,171,574.67	11,417,127.82	631,576.79	26,122,870.06	31.6%
220 FIRE							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	7,260,558.39	.00	15,757,976.61	31.5%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	5,596.80	.00	36,503.20	13.3%
513000 SW OVERTIME	2,000,000.00	.00	2,000,000.00	1,340,213.82	.00	659,786.18	67.0%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	4,472.52	.00	12,527.48	26.3%
513200 SW OVERTIME HOLIDAY	279,274.00	.00	279,274.00	55,927.44	.00	223,346.56	20.0%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	284,077.92	.00	1,020,224.08	21.8%
514800 SW LONGEVITY	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
515000 SW COURT TIME	2,200.00	.00	2,200.00	.00	.00	2,200.00	.0%

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
515600 SW OUT OF GRADE COMPENSAT	268,392.00	.00	268,392.00	70,389.41	.00	198,002.59	26.2%
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	-833.24	.00	35,833.24	-2.4%
518500 BUY BACK VACATION(IOD)	77,000.00	.00	77,000.00	48,391.47	.00	28,608.53	62.8%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	16,396.73	.00	44,603.27	26.9%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	11,045.57	.00	87,954.43	11.2%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	2,978.23	1,809.67	4,462.10	51.8%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	.00	200,000.00	23,833.26	61,466.74	114,700.00	42.7%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	.00	9,250.00	1,810.18	2,352.82	5,087.00	45.0%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	53,783.50	1,100.00	112,116.50	32.9%
521400 HAZARDOUS WASTE COLLECT.	6,013.00	.00	6,013.00	3,736.65	561.10	1,715.25	71.5%
523700 LADDER TESTING	6,200.00	.00	6,200.00	.00	.00	6,200.00	.0%
525006 HEALTH & SAFETY/CONTRACT	35,000.00	.00	35,000.00	21,692.58	500.00	12,807.42	63.4%
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	150.00	.00	8,250.00	1.8%
530059 PUBLIC NOTIFICATION/CODE	10,000.00	.00	10,000.00	9,613.27	1.73	385.00	96.2%
530060 CELLULAR SERV/EMER MGMT	10,000.00	.00	10,000.00	1,244.45	5,255.55	3,500.00	65.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	35,380.00	35,380.00	14,240.00	83.2%
530101 PRE-RETIRE PHYSICALS	9,250.00	.00	9,250.00	.00	1,000.00	8,250.00	10.8%
530105 TRAINING/EVALUATION PRG.	9,250.00	.00	9,250.00	2,805.00	595.00	5,850.00	36.8%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	84.95	415.05	1,628.00	23.5%
540800 FIREFIGHTER-SUPPLIES	23,125.00	.00	23,125.00	2,507.61	1,941.00	18,676.39	19.2%
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	1,904.00	16,023.00	17,073.00	51.2%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	.00	25,900.00	4,296.47	2,010.70	19,592.83	24.4%
542300 GAS & MOTOR OIL-SUPPLIES	140,000.00	.00	140,000.00	31,901.32	3,174.22	104,924.46	25.1%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	1,984.54	4,515.46	12,000.00	35.1%
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	728.22	.00	1,121.78	39.4%
570401 DUES & SUBSCRIPTIONS	5,500.00	.00	5,500.00	3,099.33	2,059.17	341.50	93.8%
570701 IN-STA TRAVEL REIMB & SEM	925.00	.00	925.00	1.20	98.80	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	3,770.00	.00	1,730.00	68.5%
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	5,883.48	7,279.12	5,437.40	70.8%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	72.36	.00	6,927.64	1.0%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	5,918.13	2,491.87	11,330.00	42.6%
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	5,868.43	11,577.57	2,554.00	87.2%
TOTAL FIRE	28,163,122.00	.00	28,163,122.00	9,327,749.61	162,742.95	18,672,629.44	33.7%

240 DEVELOPMENT SERVICES

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	.00	2,066,233.00	2,066,233.00	616,162.79	.00	1,450,070.21	29.8%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	616,162.79	.00	1,450,070.21	29.8%
400 DPW							
511000 SW SALARIES PERMANENT	6,046,751.06	951,268.51	6,998,019.57	1,884,232.49	.00	5,113,787.08	26.9%
512000 SW TEMPORARY	736,872.51	-685,368.51	51,504.00	11,492.00	.00	40,012.00	22.3%
513000 SW OVERTIME	480,450.00	84,100.00	564,550.00	175,582.09	.00	388,967.91	31.1%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	43,137.73	.00	117,148.27	26.9%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	534.36	.00	45,258.64	1.2%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	67,965.25	44,791.68	105,189.27	51.7%
520200 TELEPHONE	7,000.00	300.00	7,300.00	3,483.16	3,516.84	300.00	95.9%
520500 REPAIR & MAINT-EQUIPMENT	370,066.50	17,016.54	387,083.04	86,234.14	60,665.62	240,183.28	38.0%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	10,550.53	6,327.13	18,122.34	48.2%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	4,860.50	254,860.50	83,778.01	108,086.18	62,996.31	75.3%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	.00	20,750.00	7,260.00	690.00	12,800.00	38.3%
521400 HAZARDOUS WASTE COLLECT.	.00	30,000.00	30,000.00	.00	.00	30,000.00	.0%
521504 TRASH COLLECTION	7,980,941.19	-7,788.76	7,973,152.43	2,263,057.94	2,195,282.40	3,514,812.09	55.9%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	3,373.55	10,626.45	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	23,396.00	4,288.00	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	7,748.22	107,748.22	13,958.22	2,869.99	90,920.01	15.6%
530002 CONTRACTED SERVICES	355,000.00	1,645.00	356,645.00	21,899.14	47,880.86	286,865.00	19.6%
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	32,870.43	87,870.43	49,600.43	24,594.00	13,676.00	84.4%
530105 TRAINING/EVALUATION PRG.	18,000.00	41.07	18,041.07	2,090.61	.00	15,950.46	11.6%
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	.00	73,429.00	5,242.15	16,010.04	52,176.81	28.9%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	44,011.39	42,101.66	33,886.95	71.8%
543100 CUSTODIAL-SUPPLIES	15,450.00	7,500.00	22,950.00	11,452.85	5,379.46	6,117.69	73.3%
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	2,687.99	6,987.01	325.00	96.8%
543800 BUILDING-SUPPLIES	90,000.00	-7,500.00	82,500.00	13,546.14	24,296.98	44,656.88	45.9%
544000 ELECTRICAL SUPPLIES	60,000.00	.00	60,000.00	10,811.79	11,377.94	37,810.27	37.0%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	3,841.64	1,481.58	3,650.99	59.3%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	10,300.91	5,319.09	34,380.00	31.2%
570704 TRANSPORATION REIMBURSEME	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
571300 DPW-VARIOUS SCHL PROJECTS	45,000.00	1,009,162.26	1,054,162.26	211,063.82	366,359.83	476,738.61	54.8%
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	63,093.57	236,714.43	-228,808.00	422.3%

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
582500 BUILDING REHAB/RENOVATION	50,000.00	-2,550.00	47,450.00	1,275.00	.00	46,175.00	2.7%
588503 IMPROV-HIGHWAY-SIDEWALKS	46,350.00	.00	46,350.00	22,844.50	23,505.50	.00	100.0%
588513 DESIGN/ENGINEERG/ARCHITEC	50,000.00	18,984.92	68,984.92	13,720.45	17,312.00	37,952.47	45.0%
589110 OVERFLOW BAGS	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
589111 PLOWS & FRAMES	15,000.00	6,000.00	21,000.00	.00	.00	21,000.00	.0%
589122 REPLACE ALARM SYSTEM	35,000.00	2,814.93	37,814.93	6,956.79	17,808.60	13,049.54	65.5%
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%
TOTAL DPW	19,599,189.26	2,100,768.92	21,699,958.18	5,176,603.61	3,886,635.70	12,636,718.87	41.8%

491 CEMETERY

511000 SW SALARIES PERMANENT	236,808.60	-10,000.00	226,808.60	76,185.99	.00	150,622.61	33.6%
512000 SW TEMPORARY	10,000.00	10,000.00	20,000.00	10,137.60	.00	9,862.40	50.7%
513000 SW OVERTIME	20,000.00	.00	20,000.00	7,911.59	.00	12,088.41	39.6%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	1,245.06	.00	4,754.94	20.8%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	280.86	.00	10,719.14	2.6%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	89,802.79	99,916.01	219,776.20	46.3%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	151.20	598.80	2,750.00	21.4%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	453.76	.00	1,046.24	30.3%
545100 CEMETERY-FLOWERS	5,000.00	.00	5,000.00	.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	497.42	252.50	50.08	93.7%
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%
TOTAL CEMETERY	478,403.60	250,000.00	728,403.60	187,269.03	100,767.31	440,367.26	39.5%

510 HEALTH DEPARTMENT

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	1,217,848.81	.00	3,213,609.19	27.5%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	30,044.95	.00	75,423.05	28.5%
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	2,171.47	.00	2,828.53	43.4%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	6,780.83	.00	20,219.17	25.1%
520200 TELEPHONE	8,220.00	.00	8,220.00	1,500.20	4,999.80	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	2,344.00	2,648.00	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%

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
524005 PREMISES RENTAL/LEASE	237,676.00	.00	237,676.00	100,517.16	137,158.84	.00	100.0%
530000 PROFESSIONAL SERVICES	15,000.00	.00	15,000.00	2,177.05	11,092.95	1,730.00	88.5%
531702 ADVERTISING	500.00	.00	500.00	.00	500.00	.00	100.0%
531800 PRINTING & BINDING	925.00	.00	925.00	135.00	265.00	525.00	43.2%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	596.00	1,192.00	6,212.00	22.4%
542300 GAS & MOTOR OIL-SUPPLIES	1,000.00	.00	1,000.00	267.70	.00	732.30	26.8%
543100 CUSTODIAL-SUPPLIES	1,500.00	.00	1,500.00	201.15	.00	1,298.85	13.4%
544100 HEALTH NURSE SUPPLIES	12,000.00	.00	12,000.00	983.69	152.37	10,863.94	9.5%
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	670.00	415.00	415.00	72.3%
570702 TRANS REIMBURS.& SEMINARS	8,450.00	.00	8,450.00	4,313.85	300.00	3,836.15	54.6%
571903 INS PREMIUMS - OTHER	5,000.00	.00	5,000.00	3,855.71	1,144.29	.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	1,165.70	.00	834.30	58.3%
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	1,375,573.27	160,708.25	3,389,237.48	31.2%

541 COUNCIL ON AGING

511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	178,579.08	.00	466,729.37	27.7%
513000 SW OVERTIME	1,500.00	.00	1,500.00	1,409.10	.00	90.90	93.9%
520100 ENERGY-ELECTRICITY	62,000.00	.00	62,000.00	14,564.07	.00	47,435.93	23.5%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	398.98	.00	18,101.02	2.2%
520200 TELEPHONE	2,000.00	.00	2,000.00	408.35	1,091.65	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	1,375.89	.00	1,674.11	45.1%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	2,063.27	.00	3,820.73	35.1%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	801.06	171.05	27.89	97.2%
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	199,982.00	1,391.40	585,429.05	25.6%

543 VETERANS

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	69,573.83	.00	153,450.17	31.2%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	476.00	952.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	725.94	8,585.50	5,688.56	62.1%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	42.50	.00	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	118,167.98	.00	208,114.02	36.2%
TOTAL VETERANS	576,660.00	.00	576,660.00	189,061.25	9,537.50	378,061.25	34.4%

610 LIBRARY

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	407,345.56	.00	996,385.55	29.0%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	88,593.10	.00	37,566.90	70.2%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	2,762.62	.00	4,237.38	39.5%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	27,446.80	.00	48,553.20	36.1%
520500 REPAIR & MAINT-EQUIPMENT	8,000.00	.00	8,000.00	1,144.44	.00	6,855.56	14.3%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	10,687.42	20,356.20	456.38	98.6%
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	33,857.72	7,921.61	43,220.67	49.2%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	96,172.16	77,113.09	63,373.75	73.2%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	1,946.22	160.65	2,893.13	42.1%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	10,203.09	637.61	13,159.30	45.2%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	736,478.13	106,189.16	1,216,701.82	40.9%

630 RECREATION

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	99,067.51	.00	208,711.49	32.2%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	506,919.49	.00	128,452.51	79.8%
513000 SW OVERTIME	3,000.00	.00	3,000.00	1,497.44	.00	1,502.56	49.9%
520609 WINTER RECREATIONAL PROGR	40,000.00	.00	40,000.00	467.28	28,413.12	11,119.60	72.2%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	8,902.63	2,777.24	18,320.13	38.9%
540102 SUMMER PROGRAM SUPPLIES	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
544400 OFFICE SUPPLIES	850.00	.00	850.00	665.67	13.14	171.19	79.9%
570702 TRANS REIMBURS.& SEMINARS	4,200.00	.00	4,200.00	371.63	.00	3,828.37	8.8%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	1,658.99	1,696.40	3,144.61	51.6%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	619,550.64	32,899.90	386,250.46	62.8%

650 PARKS

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	1,934,339.00	-120,000.00	1,814,339.00	512,836.25	.00	1,301,502.75	28.3%
512000 SW TEMPORARY	75,000.00	120,000.00	195,000.00	80,775.40	.00	114,224.60	41.4%
513000 SW OVERTIME	155,000.00	.00	155,000.00	76,788.08	.00	78,211.92	49.5%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	5,950.16	.00	4,349.84	57.8%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	1,027.55	.00	1,072.45	48.9%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	3,295.49	.00	7,154.51	31.5%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	56,630.48	.00	93,369.52	37.8%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	674.44	.00	39,325.56	1.7%
520200 TELEPHONE	2,200.00	.00	2,200.00	747.82	1,452.18	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	6,333.48	84,418.48	50,503.76	33,909.47	5.25	100.0%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	14,817.00	1.85	10,181.15	59.3%
530000 PROFESSIONAL SERVICES	50,000.00	-5,396.48	44,603.52	10,769.76	15,678.66	18,155.10	59.3%
530105 TRAINING/EVALUATION PRG.	10,000.00	10,000.00	20,000.00	4,000.00	16,000.00	.00	100.0%
531002 BOTANICAL GARDENS	4,496.00	.00	4,496.00	3,501.02	847.64	147.34	96.7%
531702 ADVERTISING	1,500.00	.00	1,500.00	.00	.00	1,500.00	.0%
540103 PARK SUPPLIES-OTHER	22,750.00	.00	22,750.00	10,675.97	7,259.87	4,814.16	78.8%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	760.00	1,520.00	120.00	95.0%
542300 GAS & MOTOR OIL-SUPPLIES	50,000.00	.00	50,000.00	14,910.56	50.00	35,039.44	29.9%
543800 BUILDING-SUPPLIES	3,500.00	784.14	4,284.14	573.41	1,210.72	2,500.01	41.6%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	135.82	.00	864.18	13.6%
545300 MISC-SUPPLIES-OTHER	15,000.00	-7,612.78	7,387.22	3,140.59	1,236.80	3,009.83	59.3%
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	886.01	.00	4,113.99	17.7%
580306 FIELD MAINT/OTHER	10,300.00	.00	10,300.00	800.00	1,142.84	8,357.16	18.9%
580307 VARNUM PARK- IMPROVEMENT	3,200.00	.00	3,200.00	.00	3,200.00	.00	100.0%
588400 IMPROV-PARKS & PLAYGROUND	114,830.00	-26,123.49	88,706.51	31,725.94	11,158.83	45,821.74	48.3%
589161 MISC EQUIPMENT	5,000.00	130,596.38	135,596.38	94,563.49	.00	41,032.89	69.7%
589188 FENCES	15,000.00	-2,000.00	13,000.00	9,950.00	3,050.00	.00	100.0%
589193 TRIMMER, MOWERS	4,120.00	.00	4,120.00	.00	.00	4,120.00	.0%
589218 ROBOTICS LAB	3,600.00	.00	3,600.00	384.00	104.00	3,112.00	13.6%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	1,080.00	.00	8,920.00	10.8%
TOTAL PARKS	2,819,170.00	106,581.25	2,925,751.25	991,903.00	97,822.86	1,836,025.39	37.2%
710 DEBT SERVICE - GENERAL FUND							
530000 PROFESSIONAL SERVICES	198,785.15	-78,385.13	120,400.02	.00	.00	120,400.02	.0%
597000 INTEREST GEN FUND LTD	9,702,479.07	.00	9,702,479.07	5,284,152.27	.00	4,418,326.80	54.5%
597200 INTEREST GEN FUND STD (BA	500,000.00	78,385.13	578,385.13	578,385.13	.00	.00	100.0%
597300 LTD PRINCIPAL	10,176,036.00	.00	10,176,036.00	8,871,036.00	.00	1,305,000.00	87.2%
TOTAL DEBT SERVICE - GENERAL F	20,577,300.22	.00	20,577,300.22	14,733,573.40	.00	5,843,726.82	71.6%
800 INTERGOVERNMENTAL							

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
 NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
561300 N MIDDLESEX AREA COMM	43,164.00	3,500.00	46,664.00	46,616.79	.00	47.21	99.9%
561500 GR LOWELL TECHNICAL SCHOO	9,698,803.00	.00	9,698,803.00	5,819,282.00	.00	3,879,521.00	60.0%
563001 CHARTER SCHOOL	49,723,129.00	-3,500.00	49,719,629.00	16,492,478.00	.00	33,227,151.00	33.2%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	633,660.00	.00	1,037,272.00	37.9%
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	10,636.00	.00	21,261.00	33.3%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	393,860.00	.00	787,714.00	33.3%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	10,040.00	.00	20,074.00	33.3%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	101,008.00	.00	202,012.00	33.3%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	31,184.00	.00	62,354.00	33.3%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	23,538,764.79	.00	39,364,600.21	37.4%
910 RETIREMENT							
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%
912 WORKERS' COMPENSATION							
516900 WORKERS COMP - SCHOOL	841,000.00	.00	841,000.00	392,002.42	.00	448,997.58	46.6%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	33,706.91	1,000.00	188,564.09	15.5%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	425,709.33	1,000.00	637,561.67	40.1%
913 UNEMPLOYMENT INSURANCE							
517200 UNEMPLOYMENT COMP-CITY	100,000.00	.00	100,000.00	35,056.00	.00	64,944.00	35.1%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	.00	300,000.00	147,501.94	.00	152,498.06	49.2%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	182,557.94	.00	217,442.06	45.6%
914 HEALTH INSURANCE							

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
NO SCHOOL ACCOUNTS

FOR 2026 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
563600 HEALTH INSURANCE	31,100,000.00	.00	31,100,000.00	10,641,497.97	12,000.00	20,446,502.03	34.3%
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	.00	.00	75,000.00	.0%
TOTAL HEALTH INSURANCE	31,425,000.00	.00	31,425,000.00	10,641,497.97	12,000.00	20,771,502.03	33.9%
916 MEDICARE							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	1,195,531.00	.00	1,981,969.00	37.6%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	1,195,531.00	.00	1,981,969.00	37.6%
TOTAL GENERAL FUND	280,543,531.00	5,298,215.30	285,841,746.30	125,508,178.25	7,500,660.37	152,832,907.68	46.5%
GRAND TOTAL	280,543,531.00	5,298,215.30	285,841,746.30	125,508,178.25	7,500,660.37	152,832,907.68	46.5%

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

CITY OF LOWELL
GENERAL FUND EXPENSES - 10/31/2025
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 - 10/31/2025

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

Year/Period: 2026/ 4
Print MTD Version: N

Roll projects to object: N
Carry forward code: 1

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

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 - 10/31/2025
NO SCHOOL ACCOUNTS

REPORT OPTIONS

Account status
Rollup code