

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	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	102,000.22	.00	177,999.78	36.4%
531702 ADVERTISING	6,175.00	.00	6,175.00	1,877.79	4,106.49	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	.00	286,175.00	103,878.01	4,106.49	178,190.50	37.7%
121 MAYOR							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	29,192.40	.00	44,842.60	39.4%
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	1,081.14	546.23	2,811.63	36.7%
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	1,546.96	328.04	5,125.00	26.8%
TOTAL MAYOR	100,385.00	4,089.00	104,474.00	35,395.50	1,299.27	67,779.23	35.1%
123 CITY MANAGER							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	354,639.09	.00	589,438.91	37.6%
512000 SW TEMPORARY	10,000.00	.00	10,000.00	4,820.00	.00	5,180.00	48.2%
513000 SW OVERTIME	10,000.00	.00	10,000.00	5,207.26	.00	4,792.74	52.1%
514900 SW SICK LEAVE INCENTIVE P	.00	647,539.00	647,539.00	20,827.02	.00	626,711.98	3.2%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	12,243.55	.00	12,756.45	49.0%
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	768,733.10	.00	1,901,284.55	28.8%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	77,804.84	.00	1,650,195.16	4.5%
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	181,960.04	14,045.00	94.4%
525100 LEASED EQUIP & SERVICES	7,000.00	1,270.22	8,270.22	3,021.58	5,248.64	.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	5,205.18	33,556.00	244,477.82	13.7%
530002 CONTRACTED SERVICES	178,000.00	15,000.00	193,000.00	73,333.32	118,666.68	1,000.00	99.5%

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FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	481,402.81	97,699.00	168,921.14	77.4%
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	54,598.59	11,893.96	83,612.45	44.3%
531702 ADVERTISING	1,730.00	.00	1,730.00	.00	.00	1,730.00	.0%
531705 COMMUNICATIONS	10,000.00	960.00	10,960.00	5,428.94	175.25	5,355.81	51.1%
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	3,834.35	1,365.63	75.1%
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	1,345.96	840.00	754.04	74.4%
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	3,927.02	.00	5,392.98	42.1%
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 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
598200 TRANSFER TO SCHOOL DEPT	75,000.00	.00	75,000.00	49,543.00	10,511.32	14,945.68	80.1%
TOTAL CITY MANAGER	7,260,009.65	1,119,097.99	8,379,107.64	2,120,546.62	670,396.57	5,588,164.45	33.3%
124 CULTURAL AFFAIRS/SPEC EVENTS							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	178,332.47	.00	272,523.43	39.6%
TOTAL CULTURAL AFFAIRS/SPEC EV	450,855.90	.00	450,855.90	178,332.47	.00	272,523.43	39.6%
133 FINANCE DEPT							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	150,832.90	.00	231,692.10	39.4%
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	150,832.90	.00	247,192.10	37.9%
135 CITY AUDITOR							

CITY OF LOWELL
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FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	305,685.73	.00	471,795.27	39.3%
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	730.00	1,022.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	655.41	2,209.98	2,134.61	57.3%
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	344,917.58	24,824.56	480,351.40	43.5%
138 PURCHASING							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	143,561.62	.00	221,355.38	39.3%
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	6,220.28	8,654.72	.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	418.20	392.86	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	151,062.10	9,047.58	223,233.32	41.8%
141 ASSESSORS							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	282,482.29	.00	498,619.71	36.2%
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	445.00	623.00	636.00	62.7%
530010 APPRAISALS	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
530022 PROF SERVICE-REVALUATION	49,000.00	421,900.00	470,900.00	2,351.10	2,351.10	466,197.80	1.0%
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	2,010.00	1,600.00	1,390.00	72.2%
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	642.55	55.32	802.13	46.5%
570401 DUES & SUBSCRIPTIONS	2,000.00	.00	2,000.00	512.00	.00	1,488.00	25.6%
570702 TRANS REIMBURS.& SEMINARS	20,000.00	.00	20,000.00	932.40	.00	19,067.60	4.7%
589166 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	89.99	216.60	693.41	30.7%
TOTAL ASSESSORS	899,145.00	421,900.00	1,321,045.00	293,036.22	5,804.78	1,022,204.00	22.6%

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	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	304,639.24	.00	485,710.61	38.5%
520500 REPAIR & MAINT-EQUIPMENT	2,000.00	-530.00	1,470.00	1,470.00	.00	.00	100.0%
525100 LEASED EQUIP & SERVICES	6,500.00	-946.76	5,553.24	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	5,011.60	7,988.40	8,930.00	59.3%
536900 POSTAGE	167,563.00	-500.00	167,063.00	53,592.94	23.99	113,446.07	32.1%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	832.15	704.39	3,463.46	30.7%
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	4,476.79	.00	329.97	92.6%
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	2,555.00	8,635.00	139,300.00	7.4%
598010 ALLOW FOR ABATEMENTS (OVM	700,000.00	.00	700,000.00	.00	.00	700,000.00	.0%
TOTAL TREASURER	1,886,652.85	.00	1,886,652.85	382,809.83	41,662.91	1,462,180.11	22.5%
151 LAW DEPARTMENT							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	692,159.72	.00	1,047,024.28	39.8%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	16,800.04	.00	26,199.96	39.1%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	2,172.30	2,983.70	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	65,517.06	78,870.40	111,763.54	56.4%
531800 PRINTING & BINDING	1,000.00	.00	1,000.00	172.95	.00	827.05	17.3%
541602 RESEARCH MHS	40,500.00	.00	40,500.00	10,559.35	29,899.16	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	697.28	370.00	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	2,620.82	.00	3,879.18	40.3%
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	17,509.18	.00	182,490.82	8.8%
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	4,300.00	.00	245,700.00	1.7%
589166 OFFICE FURNITURE & EQUIPM	500.00	.00	500.00	314.92	185.08	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	1,014,100.87	112,572.24	1,880,261.89	37.5%
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	222,484.57	.00	337,489.43	39.7%
520607 DRUG PROGRAM	7,025.00	.00	7,025.00	.00	.00	7,025.00	.0%
525200 ECONOMIC/PROF DEVELOPMENT	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
530000 PROFESSIONAL SERVICES	2,500.00	.00	2,500.00	999.98	.00	1,500.02	40.0%
530049 DEI INITIATIVES	30,000.00	3,803.60	33,803.60	254.00	3,803.60	29,746.00	12.0%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	6,120.00	4,880.00	.00	100.0%
531702 ADVERTISING	2,500.00	.00	2,500.00	250.00	.00	2,250.00	10.0%
531800 PRINTING & BINDING	500.00	.00	500.00	.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	325.00	.00	225.00	59.1%
570702 TRANS REIMBURS.& SEMINARS	150.00	.00	150.00	.00	.00	150.00	.0%
573400 MISCELLANEOUS CHARGES	150.00	.00	150.00	.00	.00	150.00	.0%
TOTAL HUMAN RELATIONS (HRMS)	615,999.00	3,803.60	619,802.60	230,433.55	8,683.60	380,685.45	38.6%

155 MIS DEPARTMENT

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	518,402.76	.00	895,208.58	36.7%
513000 SW OVERTIME	10,000.00	.00	10,000.00	4,513.64	.00	5,486.36	45.1%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	5,866.76	77,866.76	32,532.43	42,308.10	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	67,265.73	91,151.53	23,743.45	87.0%
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	5,160.25	11,742.84	5,150.85	76.6%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	5,786.90	38,786.90	8,827.50	9,773.31	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	526,053.42	820,364.00	397,526.22	77.2%
TOTAL MIS DEPARTMENT	3,318,762.34	427,603.94	3,746,366.28	1,361,406.98	975,339.78	1,409,619.52	62.4%

157 MESSENGER

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	135,870.35	.00	284,129.65	32.4%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	8,284.09	.00	165,715.91	4.8%
TOTAL MESSENGER	594,000.00	.00	594,000.00	144,154.44	.00	449,845.56	24.3%

158 TELEPHONE EXCHANGE

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530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	20,823.87	55,776.13	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	20,823.87	55,776.13	31,244.00	71.0%
161 CITY CLERK							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	243,483.83	.00	371,779.17	39.6%
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	995.00	1,393.00	.00	100.0%
544400 OFFICE SUPPLIES	3,000.00	2,549.00	5,549.00	3,261.60	311.44	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	250,364.43	4,180.44	373,955.13	40.5%
162 ELECTIONS							
511000 SW SALARIES PERMANENT	271,187.00	.00	271,187.00	73,481.47	.00	197,705.53	27.1%
512000 SW TEMPORARY	165,000.00	.00	165,000.00	103,970.00	.00	61,030.00	63.0%
513000 SW OVERTIME	20,000.00	.00	20,000.00	15,379.03	.00	4,620.97	76.9%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	10,938.00	.00	3,412.00	76.2%
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	18,444.00	32,794.00	20,915.01	.00	11,878.99	63.8%
544400 OFFICE SUPPLIES	4,354.00	-150.00	4,204.00	2,014.04	2,023.88	166.08	96.0%
573400 MISCELLANEOUS CHARGES	.00	550.00	550.00	132.41	.00	417.59	24.1%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	226,829.96	33,327.88	281,916.16	48.0%
182 PLANNING & DEVELOPMENT							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,066,233.00	2,171,108.62	776,329.12	.00	1,394,779.50	35.8%
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	14,343.06	.00	3,156.94	82.0%
520200 TELEPHONE	22,600.00	.00	22,600.00	7,768.81	14,831.19	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	5,801.00	.00	5,801.00	190.00	.00	5,611.00	3.3%
520504 REPAIR & MAINT OF VEHICLE	1,000.00	.00	1,000.00	.00	.00	1,000.00	.0%
523501 TRAFFIC CALMING/OTHER	.00	383,052.50	383,052.50	268,506.00	27,975.00	86,571.50	77.4%

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	2,585.00	3,619.00	482.00	92.8%
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	86,453.32	25,388.79	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	3,034.58	310.42	3,655.00	47.8%
531800 PRINTING & BINDING	2,500.00	.00	2,500.00	534.00	.00	1,966.00	21.4%
542300 GAS & MOTOR OIL-SUPPLIES	3,600.00	.00	3,600.00	346.92	.00	3,253.08	9.6%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	5,072.37	1,044.40	3,883.23	61.2%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	4,779.84	84.00	136.16	97.3%
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	51,150.00	.00	74,250.00	40.8%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	.00	14,000.00	1,410.04	.00	12,589.96	10.1%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	3,635.48	.00	1,364.52	72.7%
571800 EDUCATION REIMBURSEMNTS	2,000.00	500.00	2,500.00	.00	.00	2,500.00	.0%
571903 INS PREMIUMS - OTHER	23,700.00	.00	23,700.00	18,601.12	.00	5,098.88	78.5%
573400 MISCELLANEOUS CHARGES	4,000.00	1,500.00	5,500.00	2,678.00	600.00	2,222.00	59.6%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	160,789.56	35,340.44	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 OFFICE FURNITURE & EQUIPM	1,000.00	.00	1,000.00	147.50	.00	852.50	14.8%
TOTAL PLANNING & DEVELOPMENT	4,559,128.62	-1,217,656.61	3,341,472.01	1,537,171.46	130,356.50	1,673,944.05	49.9%
210 POLICE							
511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	11,810,342.91	.00	20,886,416.09	36.1%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	3,157.09	.00	35,158.91	8.2%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	552,568.00	.00	472,432.00	53.9%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	134,324.76	.00	299,434.24	31.0%
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	283,821.94	.00	385,678.06	42.4%
514800 SW LONGEVITY	100.00	.00	100.00	97.34	.00	2.66	97.3%
515000 SW COURT TIME	290,206.00	.00	290,206.00	99,769.08	.00	190,436.92	34.4%
515001 SW POLICE ALLOWANCE	34,500.00	34,350.00	68,850.00	27,480.00	6,870.00	34,500.00	49.9%
515003 COMP TIME	185,000.00	.00	185,000.00	62,627.19	.00	122,372.81	33.9%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	18,985.92	.00	40,866.08	31.7%
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	10,120.07	.00	25,879.93	28.1%
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	49,786.62	5,435.00	24,778.38	69.0%
519800 UNIFORMS-TRAFFICE SUPERVS	6,000.00	.00	6,000.00	1,682.59	.00	4,317.41	28.0%
520500 REPAIR & MAINT-EQUIPMENT	186,232.00	.00	186,232.00	65,270.54	5,318.58	115,642.88	37.9%
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	232,539.76	97,982.33	94,723.23	77.7%

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	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	9,601.95	.00	6,978.05	57.9%
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	4,764.06	4,862.54	22,833.40	29.7%
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	21,900.00	21,900.00	.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	20,198.00	.00	62.00	99.7%
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	37,056.42	2,555.00	40,388.58	49.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	42,443.90	60,158.13	23,271.97	81.5%
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	5,050.00	.00	8,150.00	38.3%
542300 GAS & MOTOR OIL-SUPPLIES	332,551.00	.00	332,551.00	114,022.96	11,793.20	206,734.84	37.8%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	35,192.10	14,753.39	30,054.51	62.4%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,198.68	70.68	4,230.64	43.6%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	11,275.09	558.86	4,266.05	73.5%
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	5,916.05	3,187.21	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	3,127.41	13,619.81	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	134,620.03	161,645.00	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 OFFICE FURNITURE & EQUIPM	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	14,035,253.16	528,231.43	23,608,090.08	38.2%
220 FIRE							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	8,975,586.24	.00	14,042,948.76	39.0%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	7,188.80	.00	34,911.20	17.1%
513000 SW OVERTIME	2,000,000.00	750,000.00	2,750,000.00	1,596,439.94	.00	1,153,560.06	58.1%
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	80,323.44	.00	198,950.56	28.8%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	401,504.69	.00	902,797.31	30.8%
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 - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	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	86,572.79	.00	181,819.21	32.3%
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	-868.34	.00	35,868.34	-2.5%
518500 BUY BACK VACATION(IOD)	77,000.00	.00	77,000.00	56,984.69	.00	20,015.31	74.0%
520100 ENERGY-ELECTRICITY	61,000.00	.00	61,000.00	20,937.23	.00	40,062.77	34.3%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	11,881.42	.00	87,118.58	12.0%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	3,564.72	1,428.74	4,256.54	54.0%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	.00	200,000.00	27,987.99	57,312.01	114,700.00	42.7%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	.00	9,250.00	2,915.40	1,247.60	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	.00	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	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	1,749.45	5,250.55	3,000.00	70.0%
530072 Alarm Monitoring Svc	85,000.00	.00	85,000.00	42,456.00	28,304.00	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	2,882.23	2,283.21	17,959.56	22.3%
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	2,380.00	15,547.00	17,073.00	51.2%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	.00	25,900.00	5,725.47	581.70	19,592.83	24.4%
542300 GAS & MOTOR OIL-SUPPLIES	140,000.00	.00	140,000.00	43,005.73	23,477.91	73,516.36	47.5%
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	2,159.17	241.50	95.6%
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	9,816.45	7,012.82	1,770.73	90.5%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	916.36	75.82	6,007.82	14.2%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	5,918.13	10,988.39	2,833.48	85.6%
589127 4" HOSE & HARDWARE	13,875.00	.00	13,875.00	.00	1,000.00	12,875.00	7.2%
589166 OFFICE FURNITURE & EQUIPM	2,775.00	.00	2,775.00	.00	.00	2,775.00	.0%
589179 REPLACE-REPAIR APPAREL	20,000.00	.00	20,000.00	6,154.43	11,291.57	2,554.00	87.2%
TOTAL FIRE	28,163,122.00	750,000.00	28,913,122.00	11,504,410.64	176,382.01	17,232,329.35	40.4%

240 DEVELOPMENT SERVICES

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
 NO SCHOOL ACCOUNTS

FOR 2026 05

	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	765,192.67	.00	1,301,040.33	37.0%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	765,192.67	.00	1,301,040.33	37.0%
400 DPW							
511000 SW SALARIES PERMANENT	6,046,751.06	911,268.51	6,958,019.57	2,349,900.02	.00	4,608,119.55	33.8%
512000 SW TEMPORARY	736,872.51	-685,368.51	51,504.00	12,722.00	.00	38,782.00	24.7%
513000 SW OVERTIME	480,450.00	124,100.00	604,550.00	229,690.27	.00	374,859.73	38.0%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	66,301.05	.00	93,984.95	41.4%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	792.52	.00	45,000.48	1.7%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	70,442.81	42,314.12	105,189.27	51.7%
520200 TELEPHONE	7,000.00	300.00	7,300.00	4,400.46	2,599.54	300.00	95.9%
520500 REPAIR & MAINT-EQUIPMENT	370,066.50	-22,983.46	347,083.04	102,575.81	57,122.46	187,384.77	46.0%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	1,139.52	5,309.78	28,550.70	18.4%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	4,860.50	254,860.50	100,377.08	94,991.69	59,491.73	76.7%
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	9,500.00	20,500.00	31.7%
521504 TRASH COLLECTION	7,980,941.19	-7,788.76	7,973,152.43	2,758,141.15	1,700,199.19	3,514,812.09	55.9%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	3,616.57	10,383.43	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	23,932.00	3,752.00	1,468.00	95.0%
529600 SNOW & ICE REMOVAL CONTR.	775,000.00	.00	775,000.00	.00	131,825.00	643,175.00	17.0%
530000 PROFESSIONAL SERVICES	100,000.00	7,748.22	107,748.22	16,458.21	870.00	90,420.01	16.1%
530002 CONTRACTED SERVICES	355,000.00	1,645.00	356,645.00	32,609.14	107,200.86	216,835.00	39.2%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	4,070.00	4,730.00	5,200.00	62.9%
530062 TREE REMOVAL SERVICE	55,000.00	42,870.43	97,870.43	49,600.43	33,094.00	15,176.00	84.5%
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	325,000.00	.00	100.0%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	.00	73,429.00	6,215.84	16,842.75	50,370.41	31.4%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	44,362.26	42,101.66	33,536.08	72.1%
543100 CUSTODIAL-SUPPLIES	15,450.00	7,500.00	22,950.00	13,559.53	3,272.78	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	3,030.34	6,874.46	95.20	99.0%
543800 BUILDING-SUPPLIES	90,000.00	-7,500.00	82,500.00	15,019.77	25,823.35	41,656.88	49.5%
544000 ELECTRICAL SUPPLIES	60,000.00	.00	60,000.00	12,096.31	15,967.39	31,936.30	46.8%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	4,905.14	766.68	3,302.39	63.2%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	10,431.38	5,188.62	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	310,791.00	400,352.89	343,018.37	67.5%
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	88,572.78	278,502.44	-296,075.22	517.0%

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
582500 BUILDING REHAB/RENOVATION	50,000.00	-2,550.00	47,450.00	1,275.00	.00	46,175.00	2.7%
588503 IMPROV-HIGHWAY-SIDEWALKS	46,350.00	30,000.00	76,350.00	19,997.11	24,946.89	31,406.00	58.9%
588513 DESIGN/ENG/ARCH/FEAS	50,000.00	18,984.92	68,984.92	13,720.45	7,500.00	47,764.47	30.8%
589110 OVERFLOW BAGS	40,000.00	.00	40,000.00	.00	.00	40,000.00	.0%
589111 PLOWS & FRAMES	15,000.00	6,000.00	21,000.00	.00	.00	21,000.00	.0%
589122 REPLACE ALARM SYSTEM	35,000.00	2,814.93	37,814.93	9,690.69	15,074.70	13,049.54	65.5%
589137 NEW VEHICLES	.00	588,991.40	588,991.40	271,193.70	317,797.70	.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	6,661,039.92	3,700,535.41	11,338,382.85	47.7%

491 CEMETERY

511000 SW SALARIES PERMANENT	236,808.60	-10,000.00	226,808.60	94,245.30	.00	132,563.30	41.6%
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	8,342.60	.00	11,657.40	41.7%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	1,682.95	.00	4,317.05	28.0%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	354.11	.00	10,645.89	3.2%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	100,551.83	126,166.97	182,776.20	55.4%
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	700.00	8,300.00	7.8%
TOTAL CEMETERY	478,403.60	250,000.00	728,403.60	217,019.53	127,718.27	383,665.80	47.3%

510 HEALTH DEPARTMENT

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	1,557,089.45	.00	2,874,368.55	35.1%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	40,472.53	.00	64,995.47	38.4%
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	2,734.32	.00	2,265.68	54.7%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	9,066.22	.00	17,933.78	33.6%
520200 TELEPHONE	8,220.00	.00	8,220.00	1,963.58	4,536.42	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	2,610.00	2,382.00	1,508.00	76.8%
520504 REPAIR & MAINT OF VEHICLE	2,500.00	.00	2,500.00	.00	1,140.00	1,360.00	45.6%

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
 NO SCHOOL ACCOUNTS

FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	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	2,807.24	10,462.76	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	745.00	1,043.00	6,212.00	22.4%
542300 GAS & MOTOR OIL-SUPPLIES	1,000.00	.00	1,000.00	348.81	.00	651.19	34.9%
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	52.16	547.84	8.7%
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	475.00	355.00	76.3%
570702 TRANS REIMBURS.& SEMINARS	8,450.00	.00	8,450.00	1,159.23	300.00	6,990.77	17.3%
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	310.50	523.80	73.8%
589161 MISC EQUIPMENT	3,000.00	.00	3,000.00	.00	.00	3,000.00	.0%
589166 OFFICE FURNITURE & EQUIPM	925.00	.00	925.00	.00	.00	925.00	.0%
TOTAL HEALTH DEPARTMENT	4,925,519.00	.00	4,925,519.00	1,726,524.79	159,922.34	3,039,071.87	38.3%

541 COUNCIL ON AGING

511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	222,203.18	.00	423,105.27	34.4%
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	683.51	.00	17,816.49	3.7%
520200 TELEPHONE	2,000.00	.00	2,000.00	628.35	871.65	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	1,517.54	.00	1,532.46	49.8%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	2,744.27	.00	3,139.73	46.6%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	801.06	172.04	26.90	97.3%
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	20,000.00	10,000.00	66.7%
589161 MISC EQUIPMENT	1,000.00	.00	1,000.00	382.20	.00	617.80	38.2%
TOTAL COUNCIL ON AGING	786,802.45	.00	786,802.45	244,933.28	21,043.69	520,825.48	33.8%

543 VETERANS

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	86,152.83	.00	136,871.17	38.6%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	595.00	833.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	9,976.89	134.55	4,888.56	67.4%
544400 OFFICE SUPPLIES	1,100.00	.00	1,100.00	468.90	.00	631.10	42.6%
570702 TRANS REIMBURS.& SEMINARS	1,500.00	.00	1,500.00	195.54	.00	1,304.46	13.0%
571903 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	146,323.68	.00	179,958.32	44.8%
TOTAL VETERANS	576,660.00	.00	576,660.00	243,712.84	967.55	331,979.61	42.4%

610 LIBRARY

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	502,958.65	.00	900,772.46	35.8%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	112,308.86	.00	13,851.14	89.0%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	3,584.78	.00	3,415.22	51.2%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	38,752.40	.00	37,247.60	51.0%
520500 REPAIR & MAINT-EQUIPMENT	8,000.00	.00	8,000.00	1,197.77	.00	6,802.23	15.0%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	22,145.93	9,354.07	.00	100.0%
529200 MV-LIBRARY-CONSORTIUM	56,319.00	.00	56,319.00	56,319.00	.00	.00	100.0%
530000 PROFESSIONAL SERVICES	85,000.00	.00	85,000.00	39,054.72	3,074.61	42,870.67	49.6%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	118,971.37	63,764.68	53,922.95	77.2%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	3,923.81	145.13	931.06	81.4%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	11,348.49	165.72	12,485.79	48.0%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	910,565.78	76,504.21	1,072,299.12	47.9%

630 RECREATION

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	122,674.16	.00	185,104.84	39.9%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	513,848.12	.00	121,523.88	80.9%
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	6,302.80	22,577.60	11,119.60	72.2%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	9,472.63	2,207.24	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	3,829.14	.00	370.86	91.2%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	1,849.87	2,683.50	1,966.63	69.7%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	660,139.83	27,481.48	351,079.69	66.2%

650 PARKS

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	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	643,809.40	.00	1,170,529.60	35.5%
512000 SW TEMPORARY	75,000.00	120,000.00	195,000.00	87,651.40	.00	107,348.60	44.9%
513000 SW OVERTIME	155,000.00	.00	155,000.00	86,850.33	.00	68,149.67	56.0%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	6,593.66	.00	3,706.34	64.0%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	1,303.85	.00	796.15	62.1%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	4,080.13	.00	6,369.87	39.0%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	65,701.68	.00	84,298.32	43.8%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	1,026.62	.00	38,973.38	2.6%
520200 TELEPHONE	2,200.00	.00	2,200.00	977.77	1,222.23	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	6,333.48	84,418.48	51,872.59	32,540.64	5.25	100.0%
520611 POOL MAINTENANCE	25,000.00	.00	25,000.00	14,817.00	501.85	9,681.15	61.3%
530000 PROFESSIONAL SERVICES	50,000.00	-5,396.48	44,603.52	16,836.72	16,254.85	11,511.95	74.2%
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	12,635.93	5,799.91	4,314.16	81.0%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	950.00	1,330.00	120.00	95.0%
542300 GAS & MOTOR OIL-SUPPLIES	50,000.00	.00	50,000.00	15,081.00	50.00	34,869.00	30.3%
543800 BUILDING-SUPPLIES	3,500.00	784.14	4,284.14	1,427.58	356.55	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	4,370.48	6.91	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	1,942.84	5,931.50	2,425.66	76.4%
580307 VARNUM PARK- IMPROVEMENT	3,200.00	.00	3,200.00	3,200.00	.00	.00	100.0%
588400 IMPROV-PARKS & PLAYGROUND	114,830.00	-26,123.49	88,706.51	36,527.74	11,048.83	41,129.94	53.6%
589161 MISC EQUIPMENT	5,000.00	130,596.38	135,596.38	98,003.53	36,815.73	777.12	99.4%
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	397.00	1,511.00	1,692.00	53.0%
589223 PARKS-POOL RENOVATIONS	10,000.00	.00	10,000.00	1,080.00	.00	8,920.00	10.8%
TOTAL PARKS	2,819,170.00	106,581.25	2,925,751.25	1,175,610.10	133,267.64	1,616,873.51	44.7%
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 - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	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	20,615,597.00	.00	29,104,032.00	41.5%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	792,075.00	.00	878,857.00	47.4%
563003 ESSEX COUNTY TECH TUITION	127,194.00	.00	127,194.00	.00	.00	127,194.00	.0%
564000 AIR POLLUTION CONTROL DIS	31,897.00	.00	31,897.00	13,295.00	.00	18,602.00	41.7%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	492,325.00	.00	689,249.00	41.7%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	12,550.00	.00	17,564.00	41.7%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	126,260.00	.00	176,760.00	41.7%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	38,980.00	.00	54,558.00	41.7%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	27,956,980.79	.00	34,946,384.21	44.4%
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	436,992.98	.00	404,007.02	52.0%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	36,536.10	1,000.00	185,734.90	16.8%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	473,529.08	1,000.00	589,741.92	44.6%
913 UNEMPLOYMENT INSURANCE							
517200 UNEMPLOYMENT COMP-CITY	100,000.00	.00	100,000.00	60,544.00	.00	39,456.00	60.5%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	.00	300,000.00	284,503.96	.00	15,496.04	94.8%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	345,047.96	.00	54,952.04	86.3%
914 HEALTH INSURANCE							

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
NO SCHOOL ACCOUNTS

FOR 2026 05

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
563600 HEALTH INSURANCE	31,100,000.00	.00	31,100,000.00	14,358,044.95	9,000.00	16,732,955.05	46.2%
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	14,358,044.95	9,000.00	17,057,955.05	45.7%
916 MEDICARE							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	1,560,521.68	.00	1,616,978.32	49.1%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	1,560,521.68	.00	1,616,978.32	49.1%
TOTAL GENERAL FUND	280,543,531.00	6,470,115.30	287,013,646.30	143,045,547.19	7,039,432.76	136,928,666.35	52.3%
GRAND TOTAL	280,543,531.00	6,470,115.30	287,013,646.30	143,045,547.19	7,039,432.76	136,928,666.35	52.3%

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

CITY OF LOWELL
GENERAL FUND EXPENSES - 11/30/2025
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 - 11/30/2025

Includes accounts exceeding 0% of budget.

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

Year/Period: 2026/ 5
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 - 11/30/2025
NO SCHOOL ACCOUNTS

REPORT OPTIONS

Account status
Rollup code