

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	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	121,615.64	.00	158,384.36	43.4%
531702 ADVERTISING	6,175.00	.00	6,175.00	5,090.62	893.66	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	.00	286,175.00	126,706.26	893.66	158,575.08	44.6%
<b>121 MAYOR</b>							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	34,810.10	.00	39,224.90	47.0%
536700 MAYOR'S PORTRAIT	.00	3,575.00	3,575.00	3,575.00	.00	.00	100.0%
544400 OFFICE SUPPLIES	4,350.00	.00	4,350.00	1,345.41	258.13	2,746.46	36.9%
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	1,857.95	2,370.90	2,771.15	60.4%
TOTAL MAYOR	100,385.00	3,575.00	103,960.00	41,588.46	2,629.03	59,742.51	42.5%
<b>123 CITY MANAGER</b>							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	422,884.80	.00	521,193.20	44.8%
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	14,166.65	.00	10,833.35	56.7%
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	1,113,413.14	.00	1,556,604.51	41.7%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	182,713.74	.00	1,545,286.26	10.6%
520500 REPAIR & MAINT-EQUIPMENT	125.00	.00	125.00	84.89	.00	40.11	67.9%
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	103,585.60	137,660.04	8,345.00	96.7%
525100 LEASED EQUIP & SERVICES	7,000.00	1,270.22	8,270.22	3,629.42	4,640.80	.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	6,455.18	32,306.00	244,477.82	13.7%
530002 CONTRACTED SERVICES	178,000.00	15,000.00	193,000.00	88,166.65	103,833.35	1,000.00	99.5%

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**NO SCHOOL ACCOUNTS**

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530038 ECONOMIC DEV INITIATIVES	.00	748,022.95	748,022.95	519,007.81	110,094.00	118,921.14	84.1%
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	58,737.75	10,653.96	80,713.29	46.2%
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	5,598.93	175.25	5,185.82	52.7%
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	1,786.20	2,339.35	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	1,554.15	840.00	545.85	81.4%
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	4,407.40	.00	4,912.60	47.3%
570703 CONFERENCES/SEMINARS/EDUC	25,000.00	-1,000.00	24,000.00	187.02	.00	23,812.98	.8%
571903 INSURANCE - 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	49,714.00	12,665.32	12,620.68	83.2%
<b>TOTAL CITY MANAGER</b>	<b>7,260,009.65</b>	<b>1,119,097.99</b>	<b>8,379,107.64</b>	<b>2,751,536.17</b>	<b>621,219.40</b>	<b>5,006,352.07</b>	<b>40.3%</b>
<b>124 CULTURAL AFFAIRS/SPEC EVENTS</b>							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	212,652.57	.00	238,203.33	47.2%
<b>TOTAL CULTURAL AFFAIRS/SPEC EV</b>	<b>450,855.90</b>	<b>.00</b>	<b>450,855.90</b>	<b>212,652.57</b>	<b>.00</b>	<b>238,203.33</b>	<b>47.2%</b>
<b>133 FINANCE DEPT</b>							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	179,858.74	.00	202,666.26	47.0%
512000 SW TEMPORARY	15,000.00	.00	15,000.00	.00	.00	15,000.00	.0%
544400 OFFICE SUPPLIES	500.00	.00	500.00	.00	.00	500.00	.0%
<b>TOTAL FINANCE DEPT</b>	<b>398,025.00</b>	<b>.00</b>	<b>398,025.00</b>	<b>179,858.74</b>	<b>.00</b>	<b>218,166.26</b>	<b>45.2%</b>
<b>135 CITY AUDITOR</b>							

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	361,680.73	.00	415,800.27	46.5%
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	876.00	876.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	655.41	2,218.58	2,126.01	57.5%
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	100.00	.00	.00	100.0%
TOTAL CITY AUDITOR	841,651.00	8,442.54	850,093.54	401,158.58	24,687.16	424,247.80	50.1%
<b>138 PURCHASING</b>							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	171,192.34	.00	193,724.66	46.9%
514800 SW LONGEVITY	306.00	.00	306.00	305.20	.00	.80	99.7%
520500 REPAIR & MAINT-EQUIPMENT	500.00	.00	500.00	128.93	.00	371.07	25.8%
531702 ADVERTISING	14,875.00	.00	14,875.00	7,687.33	7,187.67	.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	426.04	385.02	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	180,601.84	7,572.69	195,168.47	49.1%
<b>141 ASSESSORS</b>							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	344,022.38	.00	437,079.62	44.0%
520500 REPAIR & MAINT-EQUIPMENT	.00	2,000.00	2,000.00	340.17	220.00	1,439.83	28.0%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	3,750.00	.00	3,089.00	54.8%
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	534.00	534.00	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	839.05	850.43	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	1,022.00	.00	978.00	51.1%
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	622.86	27.98	349.16	65.1%
TOTAL ASSESSORS	899,145.00	421,900.00	1,321,045.00	357,066.51	5,638.83	958,339.66	27.5%

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FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>145 TREASURER</b>							
511000 SW SALARIES PERMANENT	790,349.85	.00	790,349.85	365,185.13	.00	425,164.72	46.2%
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	2,776.62	2,776.62	.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	5,738.00	7,262.00	8,930.00	59.3%
536900 POSTAGE	167,563.00	-500.00	167,063.00	58,096.94	23.99	108,942.07	34.8%
544400 OFFICE SUPPLIES	5,000.00	.00	5,000.00	1,446.82	749.30	2,803.88	43.9%
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	1,300.00	6,300.00	5,578.00	706.25	15.75	99.8%
573400 MISCELLANEOUS CHARGES	150,490.00	-1,300.00	149,190.00	2,555.00	8,635.00	138,000.00	7.5%
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	452,214.10	39,252.36	1,395,186.39	26.0%
<b>151 LAW DEPARTMENT</b>							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	815,468.47	.00	923,715.53	46.9%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	19,617.49	.00	23,382.51	45.6%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	2,560.30	2,595.70	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	67,757.06	79,855.40	108,538.54	57.6%
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	13,918.18	26,540.33	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	873.51	317.60	2,808.89	29.8%
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	3,236.09	.00	3,263.91	49.8%
571903 INSURANCE - OTHER	100.00	.00	100.00	.00	.00	100.00	.0%
573000 CLAIMS (LAW) GENERAL	200,000.00	.00	200,000.00	28,282.38	.00	171,717.62	14.1%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	245,135.85	.00	54,864.15	81.7%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	48,608.20	.00	101,391.80	32.4%
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	383.26	116.74	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	1,253,568.84	109,689.67	1,643,676.49	45.3%
<b>152 HUMAN RELATIONS (HRMS)</b>							

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FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	559,974.00	.00	559,974.00	265,298.86	.00	294,675.14	47.4%
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	1,798.87	3,803.60	28,201.13	16.6%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	8,150.00	2,850.00	.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	90.00	.00	410.00	18.0%
544400 OFFICE SUPPLIES	650.00	.00	650.00	.00	73.36	576.64	11.3%
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%
<b>TOTAL HUMAN RELATIONS (HRMS)</b>	<b>615,999.00</b>	<b>3,803.60</b>	<b>619,802.60</b>	<b>276,912.71</b>	<b>6,726.96</b>	<b>336,162.93</b>	<b>45.8%</b>

**155 MIS DEPARTMENT**

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	631,428.07	.00	782,183.27	44.7%
513000 SW OVERTIME	10,000.00	.00	10,000.00	5,801.09	.00	4,198.91	58.0%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	5,866.76	77,866.76	48,990.73	27,299.80	1,576.23	98.0%
520704 DATA PROCESSING-SPEC PROJ	15,000.00	187,602.99	202,602.99	187,602.99	7,996.00	7,004.00	96.5%
525100 LEASED EQUIP & SERVICES	172,000.00	10,160.71	182,160.71	79,211.23	81,783.03	21,166.45	88.4%
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	108.89	19,608.89	7,540.39	7,925.99	4,142.51	78.9%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	5,786.90	38,786.90	10,061.48	8,657.63	20,067.79	48.3%
544400 OFFICE SUPPLIES	4,140.00	.00	4,140.00	865.92	.00	3,274.08	20.9%
570100 SOFTWARE LIC. & SUPPORT	1,538,511.00	205,432.64	1,743,943.64	645,991.69	794,846.36	303,105.59	82.6%
<b>TOTAL MIS DEPARTMENT</b>	<b>3,318,762.34</b>	<b>425,158.89</b>	<b>3,743,921.23</b>	<b>1,627,693.59</b>	<b>928,508.81</b>	<b>1,187,718.83</b>	<b>68.3%</b>

**157 MESSENGER**

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	216,834.04	.00	203,165.96	51.6%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	15,475.62	.00	158,524.38	8.9%
<b>TOTAL MESSENGER</b>	<b>594,000.00</b>	<b>.00</b>	<b>594,000.00</b>	<b>232,309.66</b>	<b>.00</b>	<b>361,690.34</b>	<b>39.1%</b>

**158 TELEPHONE EXCHANGE**

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FOR 2026 06

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530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	25,305.43	51,294.57	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	25,305.43	51,294.57	31,244.00	71.0%
<b>161 CITY CLERK</b>							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	290,366.95	.00	324,896.05	47.2%
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	1,194.00	1,194.00	.00	100.0%
544400 OFFICE SUPPLIES	3,000.00	2,549.00	5,549.00	3,573.04	95.88	1,880.08	66.1%
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	297,757.99	3,765.88	326,976.13	48.0%
<b>162 ELECTIONS</b>							
511000 SW SALARIES PERMANENT	271,187.00	.00	271,187.00	88,949.54	.00	182,237.46	32.8%
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	17,044.83	.00	2,955.17	85.2%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	10,938.00	294.00	3,118.00	78.3%
531800 PRINTING & BINDING	14,350.00	7,075.00	21,425.00	21,425.00	.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	16,944.00	31,294.00	20,915.01	.00	10,378.99	66.8%
544400 OFFICE SUPPLIES	4,354.00	1,350.00	5,704.00	2,296.99	1,940.93	1,466.08	74.3%
573400 MISCELLANEOUS CHARGES	.00	550.00	550.00	510.78	.00	39.22	92.9%
TOTAL ELECTIONS	530,201.00	11,873.00	542,074.00	266,050.15	12,113.93	263,909.92	51.3%
<b>182 PLANNING &amp; DEVELOPMENT</b>							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,081,233.00	2,156,108.62	927,967.39	.00	1,228,141.23	43.0%
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	15,000.00	32,500.00	16,146.11	.00	16,353.89	49.7%
520200 TELEPHONE	22,600.00	.00	22,600.00	9,519.19	13,080.81	.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	279,856.00	27,975.00	75,221.50	80.4%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	2,862.00	3,342.00	482.00	92.8%
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	89,887.04	21,955.07	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/OIL/SALT SUPPLIES	3,600.00	.00	3,600.00	385.02	.00	3,214.98	10.7%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	5,364.97	1,471.97	3,163.06	68.4%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	4,863.84	.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	61,050.00	.00	64,350.00	48.7%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	.00	14,000.00	2,077.56	.00	11,922.44	14.8%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	3,875.48	.00	1,124.52	77.5%
571800 EDUCATION REIMBURSEMNTS	2,000.00	500.00	2,500.00	2,250.00	.00	250.00	90.0%
571903 INSURANCE - 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	1,720,896.10	125,238.97	1,495,336.94	55.2%
<b>210 POLICE</b>							
511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	14,079,028.45	.00	18,617,730.55	43.1%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	4,047.91	.00	34,268.09	10.6%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	612,544.26	.00	412,455.74	59.8%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	158,332.41	.00	275,426.59	36.5%
514100 SPECIAL EVENTS	59,542.00	.00	59,542.00	16,010.74	.00	43,531.26	26.9%
514300 SW SHIFT DIFFERENTIAL	669,500.00	.00	669,500.00	338,681.61	.00	330,818.39	50.6%
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	119,293.61	.00	170,912.39	41.1%
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	117,043.27	.00	67,956.73	63.3%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	22,639.78	.00	37,212.22	37.8%
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	12,209.57	.00	23,790.43	33.9%
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	5,813.58	115,147.88	38.2%
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	238,844.23	92,415.55	93,985.54	77.9%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	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	10,537.93	.00	6,042.07	63.6%
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	5,585.06	4,211.53	22,663.41	30.2%
522400 K-9 EXPENSES	9,850.00	.00	9,850.00	3,745.17	1,554.83	4,550.00	53.8%
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	4,490.00	30,360.00	150.00	99.6%
530039 POLICE-LEGAL DEFENSE FUND	64,350.00	.00	64,350.00	19,875.00	21,500.00	22,975.00	64.3%
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	37,067.60	2,543.82	40,388.58	49.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	50,010.04	53,696.99	22,166.97	82.4%
541801 OPIOID REDUCTION PROGRAM	.00	455.00	455.00	455.00	.00	.00	100.0%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	6,220.00	.00	6,980.00	47.1%
542300 GAS/OIL/SALT SUPPLIES	332,551.00	-18,500.00	314,051.00	113,875.65	41,793.20	158,382.15	49.6%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	38,266.12	27,743.11	13,990.77	82.5%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,334.16	734.36	3,431.48	54.2%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	11,823.17	1,329.58	2,947.25	81.7%
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	6,196.40	3,356.86	46.74	99.5%
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 INSURANCE - 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	5,042.96	11,479.26	2,131.62	88.6%
589108 POLICE-DIVE TEAM EQUIPMNT	6,700.00	.00	6,700.00	3,867.59	.00	2,832.41	57.7%
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	310,957.28	345,957.28	215,282.09	96,837.60	33,837.59	90.2%
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%
<b>TOTAL POLICE</b>	<b>37,754,196.00</b>	<b>417,351.67</b>	<b>38,171,547.67</b>	<b>16,631,338.00</b>	<b>514,987.22</b>	<b>21,025,222.45</b>	<b>44.9%</b>
<b>220 FIRE</b>							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	10,691,239.59	.00	12,327,295.41	46.4%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	8,740.80	.00	33,359.20	20.8%
513000 SW OVERTIME	2,000,000.00	750,000.00	2,750,000.00	1,878,139.87	.00	871,860.13	68.3%
513007 OVERTIME-PUBLIC EDUCATION	17,000.00	.00	17,000.00	4,768.03	.00	12,231.97	28.0%
513200 SW OVERTIME HOLIDAY	279,274.00	.00	279,274.00	100,930.40	.00	178,343.60	36.1%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	518,225.26	.00	786,076.74	39.7%
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%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	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	103,378.33	.00	165,013.67	38.5%
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	33,072.19	.00	27,927.81	54.2%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	15,573.64	.00	83,426.36	15.7%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	3,564.72	3,537.54	2,147.74	76.8%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	-12,000.00	188,000.00	34,198.69	53,301.31	100,500.00	46.5%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	.00	9,250.00	6,837.52	825.48	1,587.00	82.8%
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	21,821.09	2,741.03	10,437.88	70.2%
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	900.00	.00	7,500.00	10.7%
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	2,342.45	5,257.55	2,400.00	76.0%
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	7,000.00	2,250.00	75.7%
530105 TRAINING/EVALUATION PRG.	9,250.00	.00	9,250.00	5,611.48	595.00	3,043.52	67.1%
531800 PRINTING & BINDING	2,128.00	.00	2,128.00	101.90	398.10	1,628.00	23.5%
540800 FIREFIGHTER-SUPPLIES	23,125.00	.00	23,125.00	3,182.23	2,924.21	17,018.56	26.4%
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	13,511.44	10,401.00	11,087.56	68.3%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	.00	25,900.00	7,300.37	1,006.80	17,592.83	32.1%
542300 GAS/OIL/SALT SUPPLIES	140,000.00	.00	140,000.00	52,348.49	15,986.30	71,665.21	48.8%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	2,009.54	4,490.46	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 REIMBURSEMENTS	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 INSURANCE - OTHER	13,000.00	.00	13,000.00	2,925.38	8,781.62	1,293.00	90.1%
582500 BUILDING REHAB/RENOVATION	7,400.00	.00	7,400.00	.00	.00	7,400.00	.0%
589107 UPGRADE RADIO SYSTEM	18,600.00	12,000.00	30,600.00	14,135.49	2,693.78	13,770.73	55.0%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	995.55	.00	6,004.45	14.2%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	14,118.13	2,788.39	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%
<b>TOTAL FIRE</b>	<b>28,163,122.00</b>	<b>750,000.00</b>	<b>28,913,122.00</b>	<b>13,725,897.15</b>	<b>167,379.32</b>	<b>15,019,845.53</b>	<b>48.1%</b>

240 DEVELOPMENT SERVICES

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	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	921,260.36	.00	1,144,972.64	44.6%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	921,260.36	.00	1,144,972.64	44.6%
<b>400 DPW</b>							
511000 SW SALARIES PERMANENT	6,046,751.06	886,268.51	6,933,019.57	2,819,276.21	.00	4,113,743.36	40.7%
512000 SW TEMPORARY	736,872.51	-685,368.51	51,504.00	13,852.00	.00	37,652.00	26.9%
513000 SW OVERTIME	480,450.00	149,100.00	629,550.00	336,902.32	.00	292,647.68	53.5%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	95,183.87	.00	65,102.13	59.4%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	3,657.15	.00	42,135.85	8.0%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	133,955.10	39,111.03	44,880.07	79.4%
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	118,282.29	67,933.77	160,866.98	53.7%
520503 REPAIR & MAINT ELECTRIC/P	35,000.00	.00	35,000.00	3,004.32	14,062.74	17,932.94	48.8%
520507 REPAIR & MAINT-BUILDINGS	250,000.00	4,860.50	254,860.50	123,136.41	106,607.36	25,116.73	90.1%
520513 REPAIR & MAINT-D' TWN LITE	20,750.00	.00	20,750.00	7,950.00	9,775.00	3,025.00	85.4%
521400 HAZARDOUS WASTE COLLECT.	.00	30,000.00	30,000.00	13,328.81	3,421.19	13,250.00	55.8%
521504 TRASH COLLECTION	7,980,941.19	-7,788.76	7,973,152.43	3,368,615.80	1,446,744.54	3,157,792.09	60.4%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	3,753.65	10,246.35	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	24,468.00	3,216.00	1,468.00	95.0%
529600 SNOW & ICE CONTRACTORS	775,000.00	.00	775,000.00	118,720.00	698,232.50	-41,952.50	105.4%
530000 PROFESSIONAL SERVICES	100,000.00	7,748.22	107,748.22	16,458.21	25,392.00	65,898.01	38.8%
530002 CONTRACTED SERVICES	355,000.00	1,645.00	356,645.00	38,534.14	77,640.86	240,470.00	32.6%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	4,070.00	6,680.00	3,250.00	76.8%
530062 TREE REMOVAL SERVICE	55,000.00	42,870.43	97,870.43	61,250.43	21,444.00	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/OIL/SALT SUPPLIES	325,000.00	.00	325,000.00	148,984.62	183,160.66	-7,145.28	102.2%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	.00	73,429.00	7,424.65	15,633.94	50,370.41	31.4%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	29,988.62	42,101.66	47,909.72	60.1%
543100 CUSTODIAL-SUPPLIES	15,450.00	7,500.00	22,950.00	14,862.23	4,470.28	3,617.49	84.2%
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	3,358.74	6,546.06	95.20	99.0%
543800 BUILDING-SUPPLIES	90,000.00	-7,500.00	82,500.00	19,711.08	24,531.03	38,257.89	53.6%
544000 ELECTRICAL SUPPLIES	60,000.00	.00	60,000.00	14,156.35	17,407.35	28,436.30	52.6%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	4,926.10	993.13	3,054.98	66.0%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	10,431.38	30,008.12	9,560.50	80.9%
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	390,660.74	519,534.32	143,967.20	86.3%
571903 INSURANCE - OTHER	800,000.00	.00	800,000.00	.00	.00	800,000.00	.0%
573400 MISCELLANEOUS CHARGES	71,000.00	.00	71,000.00	164,059.33	245,250.46	-338,309.79	576.5%

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 06

	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	27,205.11	19,238.89	29,906.00	60.8%
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	995,791.40	995,791.40	542,387.40	208,104.00	245,300.00	75.4%
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>2,507,568.92</b>	<b>22,106,758.18</b>	<b>8,713,791.24</b>	<b>3,882,602.51</b>	<b>9,510,364.43</b>	<b>57.0%</b>

**491 CEMETERY**

511000 SW SALARIES PERMANENT	236,808.60	-10,000.00	226,808.60	112,504.66	.00	114,303.94	49.6%
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	10,434.52	.00	9,565.48	52.2%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	1,848.76	.00	4,151.24	30.8%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	725.00	.00	10,275.00	6.6%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	136,084.35	112,249.68	161,160.97	60.6%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	267.21	1,653.18	1,579.61	54.9%
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	1,336.00	3,664.00	26.7%
571903 INSURANCE - 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	700.00	.00	8,300.00	7.8%
<b>TOTAL CEMETERY</b>	<b>478,403.60</b>	<b>250,000.00</b>	<b>728,403.60</b>	<b>274,256.04</b>	<b>115,491.36</b>	<b>338,656.20</b>	<b>53.5%</b>

**510 HEALTH DEPARTMENT**

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	1,901,260.24	.00	2,530,197.76	42.9%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	48,778.47	.00	56,689.53	46.2%
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	2,852.74	.00	2,147.26	57.1%
520100 ENERGY-ELECTRICITY	27,000.00	.00	27,000.00	14,135.96	.00	12,864.04	52.4%
520200 TELEPHONE	8,220.00	.00	8,220.00	2,337.42	4,162.58	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	2,876.00	2,116.00	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 - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
524005 PREMISES RENTAL/LEASE	237,676.00	.00	237,676.00	141,120.16	96,555.84	.00	100.0%
530000 PROFESSIONAL SERVICES	15,000.00	.00	15,000.00	3,732.11	9,837.89	1,430.00	90.5%
531702 ADVERTISING	500.00	.00	500.00	.00	500.00	.00	100.0%
531800 PRINTING & BINDING	925.00	.00	925.00	202.50	265.00	457.50	50.5%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	894.00	894.00	6,212.00	22.4%
542300 GAS/OIL/SALT SUPPLIES	1,000.00	.00	1,000.00	411.85	.00	588.15	41.2%
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	1,047.66	184.09	10,768.25	10.3%
544400 OFFICE SUPPLIES	600.00	.00	600.00	98.24	.00	501.76	16.4%
545300 MISC-SUPPLIES-OTHER	500.00	.00	500.00	.00	.00	500.00	.0%
570401 DUES & SUBSCRIPTIONS	1,500.00	.00	1,500.00	790.00	355.00	355.00	76.3%
570702 TRANS REIMBURS.& SEMINARS	8,450.00	.00	8,450.00	1,437.00	300.00	6,713.00	20.6%
571903 INSURANCE - OTHER	5,000.00	.00	5,000.00	3,723.71	1,144.29	132.00	97.4%
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	1,476.20	.00	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	2,127,375.41	117,454.69	2,680,688.90	45.6%

**541 COUNCIL ON AGING**

511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	265,736.61	.00	379,571.84	41.2%
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	31,543.00	.00	30,457.00	50.9%
520101 ENERGY-HEATING GAS	18,500.00	.00	18,500.00	2,460.89	.00	16,039.11	13.3%
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/OIL/SALT SUPPLIES	3,050.00	.00	3,050.00	1,866.60	.00	1,183.40	61.2%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	2,744.27	660.00	2,479.73	57.9%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	801.06	37.50	161.44	83.9%
570702 TRANS REIMBURS.& SEMINARS	500.00	.00	500.00	.00	.00	500.00	.0%
571903 INSURANCE - 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	307,572.08	21,569.15	457,661.22	41.8%

**543 VETERANS**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	102,731.83	.00	120,292.17	46.1%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	714.00	714.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	10,151.89	134.55	4,713.56	68.6%
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 INSURANCE - OTHER	8,000.00	.00	8,000.00	.00	.00	8,000.00	.0%
573100 VETERANS' SERVICES	326,282.00	.00	326,282.00	174,549.89	.00	151,732.11	53.5%
TOTAL VETERANS	576,660.00	.00	576,660.00	288,812.05	848.55	286,999.40	50.2%

**610 LIBRARY**

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	598,921.05	.00	804,810.06	42.7%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	115,193.75	.00	10,966.25	91.3%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	4,256.58	.00	2,743.42	60.8%
520100 ENERGY-ELECTRICITY	76,000.00	.00	76,000.00	61,007.49	.00	14,992.51	80.3%
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	23,295.17	8,204.83	.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	51,648.58	1,549.10	31,802.32	62.6%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	132,923.45	71,315.78	32,419.77	86.3%
543100 CUSTODIAL-SUPPLIES	5,000.00	.00	5,000.00	4,996.27	.00	3.73	99.9%
544400 OFFICE SUPPLIES	24,000.00	.00	24,000.00	12,379.02	1,540.98	10,080.00	58.0%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	1,062,138.13	82,610.69	914,620.29	55.6%

**630 RECREATION**

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	146,312.15	.00	161,466.85	47.5%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	523,362.53	.00	112,009.47	82.4%
513000 SW OVERTIME	3,000.00	.00	3,000.00	2,133.42	.00	866.58	71.1%
520609 WINTER RECREATIONAL PROGR	40,000.00	.00	40,000.00	8,833.20	22,151.20	9,015.60	77.5%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	9,718.63	1,961.24	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	3,918.74	.00	281.26	93.3%
573400 MISCELLANEOUS CHARGES	6,500.00	.00	6,500.00	3,208.55	1,324.82	1,966.63	69.7%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	698,152.89	25,450.40	315,097.71	69.7%

**650 PARKS**

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
NO SCHOOL ACCOUNTS

FOR 2026 06

	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	776,506.74	.00	1,037,832.26	42.8%
512000 SW TEMPORARY	75,000.00	120,000.00	195,000.00	94,813.40	.00	100,186.60	48.6%
513000 SW OVERTIME	155,000.00	.00	155,000.00	94,903.34	.00	60,096.66	61.2%
513005 OVERTIME-SPECIAL EVENTS	10,300.00	.00	10,300.00	8,492.62	.00	1,807.38	82.5%
514300 SW SHIFT DIFFERENTIAL	2,100.00	.00	2,100.00	1,335.65	.00	764.35	63.6%
518702 INDIRECT - WORKERS COMP	10,450.00	.00	10,450.00	4,864.77	.00	5,585.23	46.6%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	97,162.76	.00	52,837.24	64.8%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	4,375.30	.00	35,624.70	10.9%
520200 TELEPHONE	2,200.00	.00	2,200.00	977.77	1,222.23	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	6,243.13	84,328.13	59,662.71	4,251.07	20,414.35	75.8%
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	20,497.03	16,395.41	7,711.08	82.7%
530105 TRAINING/EVALUATION PRG.	10,000.00	10,000.00	20,000.00	12,000.00	8,000.00	.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	15,344.04	6,991.80	414.16	98.2%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	1,140.00	1,140.00	120.00	95.0%
542300 GAS/OIL/SALT SUPPLIES	50,000.00	.00	50,000.00	19,393.24	50.00	30,556.76	38.9%
543800 BUILDING-SUPPLIES	3,500.00	500.77	4,000.77	1,456.78	43.98	2,500.01	37.5%
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	4,613.42	6.91	2,766.89	62.5%
571903 INSURANCE - 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	7,775.13	589.11	1,935.76	81.2%
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	-36,032.89	78,797.11	37,199.64	1,139.43	40,458.04	48.7%
589161 MISC EQUIPMENT	5,000.00	130,596.38	135,596.38	134,819.26	.00	777.12	99.4%
589188 FENCES	15,000.00	-2,000.00	13,000.00	13,000.00	.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	410.00	1,498.00	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%
<b>TOTAL PARKS</b>	<b>2,819,170.00</b>	<b>96,298.13</b>	<b>2,915,468.13</b>	<b>1,434,363.45</b>	<b>42,677.43</b>	<b>1,438,427.25</b>	<b>50.7%</b>
<b>710 DEBT SERVICE - GENERAL FUND</b>							
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	5,291,161.46	.00	4,411,317.61	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	9,011,036.00	.00	1,165,000.00	88.6%
<b>TOTAL DEBT SERVICE - GENERAL F</b>	<b>20,577,300.22</b>	<b>.00</b>	<b>20,577,300.22</b>	<b>14,880,582.59</b>	<b>.00</b>	<b>5,696,717.63</b>	<b>72.3%</b>
<b>800 INTERGOVERNMENTAL</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
 NO SCHOOL ACCOUNTS

FOR 2026 06

	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	24,522,883.00	.00	25,196,746.00	49.3%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	950,490.00	.00	720,442.00	56.9%
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	15,954.00	.00	15,943.00	50.0%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	590,790.00	.00	590,784.00	50.0%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	15,060.00	.00	15,054.00	50.0%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	151,512.00	.00	151,508.00	50.0%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	46,776.00	.00	46,762.00	50.0%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	32,159,363.79	.00	30,744,001.21	51.1%
<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	497,070.27	.00	343,929.73	59.1%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	48,990.51	1,000.00	173,280.49	22.4%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	546,060.78	1,000.00	517,210.22	51.4%
<b>913 UNEMPLOYMENT INSURANCE</b>							
517200 UNEMPLOYMENT COMPENSATION	100,000.00	.00	100,000.00	55,678.50	.00	44,321.50	55.7%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	.00	300,000.00	288,972.92	.00	11,027.08	96.3%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	344,651.42	.00	55,348.58	86.2%
<b>914 HEALTH INSURANCE</b>							

**CITY OF LOWELL**  
**GENERAL FUND EXPENSES - 12/31/2025**  
**NO SCHOOL ACCOUNTS**

FOR 2026 06

	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	15,783,946.97	9,000.00	15,307,053.03	50.8%
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	15,783,946.97	9,000.00	15,632,053.03	50.3%
<b>916 MEDICARE</b>							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	1,925,521.94	.00	1,251,978.06	60.6%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	1,925,521.94	.00	1,251,978.06	60.6%
TOTAL GENERAL FUND	280,543,531.00	6,863,646.13	287,407,177.13	159,156,311.99	6,920,303.24	121,330,561.90	57.8%
GRAND TOTAL	280,543,531.00	6,863,646.13	287,407,177.13	159,156,311.99	6,920,303.24	121,330,561.90	57.8%

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