

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
 NO SCHOOL ACCOUNTS

FOR 2026 07

	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	-10,000.00	270,000.00	140,269.52	.00	129,730.48	52.0%
531702 ADVERTISING	6,175.00	.00	6,175.00	5,090.62	893.66	190.72	96.9%
TOTAL CITY COUNCIL	286,175.00	-10,000.00	276,175.00	145,360.14	893.66	129,921.20	53.0%
121 MAYOR							
511000 SW SALARIES PERMANENT	74,035.00	.00	74,035.00	40,427.80	.00	33,607.20	54.6%
512000 SW TEMPORARY	.00	10,000.00	10,000.00	.00	.00	10,000.00	.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	639.76	2,364.83	45.6%
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	2,184.49	4,032.75	782.76	88.8%
TOTAL MAYOR	100,385.00	13,575.00	113,960.00	47,532.70	4,672.51	61,754.79	45.8%
123 CITY MANAGER							
511000 SW SALARIES PERMANENT	944,078.00	.00	944,078.00	491,683.84	.00	452,394.16	52.1%
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	707,915.43	.00	-60,376.43	109.3%
515005 STIPEND - OTHER	25,000.00	.00	25,000.00	16,089.75	.00	8,910.25	64.4%
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	1,246,736.50	.00	1,423,281.15	46.7%
520101 ENERGY-HEATING GAS	1,728,000.00	.00	1,728,000.00	353,826.69	2,650.00	1,371,523.31	20.6%
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	139,617.04	6,388.00	97.4%
525100 LEASED EQUIP & SERVICES	7,000.00	1,270.22	8,270.22	3,848.69	4,421.53	.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	14,205.18	41,055.00	227,978.82	19.5%

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FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
530002 CONTRACTED SERVICES	178,000.00	15,000.00	193,000.00	102,999.98	89,000.02	1,000.00	99.5%
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	20,000.00	.00	100.0%
531700 MARKETING	150,000.00	105.00	150,105.00	63,857.00	16,354.73	69,893.27	53.4%
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	3,093.38	611.60	88.9%
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	17,530.00	1,114.00	.00	100.0%
570401 DUES & SUBSCRIPTIONS	2,100.00	840.00	2,940.00	1,821.33	840.00	278.67	90.5%
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	5,101.17	.00	4,218.83	54.7%
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	19,844.71	5,441.29	92.7%
TOTAL CITY MANAGER	7,260,009.65	1,119,097.99	8,379,107.64	3,860,195.83	635,626.99	3,883,284.82	53.7%
124 CULTURAL AFFAIRS/SPEC EVENTS							
511000 SW SALARIES PERMANENT	450,855.90	.00	450,855.90	247,268.82	.00	203,587.08	54.8%
TOTAL CULTURAL AFFAIRS/SPEC EV	450,855.90	.00	450,855.90	247,268.82	.00	203,587.08	54.8%
133 FINANCE DEPT							
511000 SW SALARIES PERMANENT	382,525.00	.00	382,525.00	209,344.64	.00	173,180.36	54.7%
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	209,344.64	.00	188,680.36	52.6%
135 CITY AUDITOR							

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	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	777,481.00	.00	777,481.00	419,780.10	.00	357,700.90	54.0%
525005 INDEPENDENT AUDIT	55,570.00	8,442.54	64,012.54	53,902.47	5,536.56	4,573.51	92.9%
525100 LEASED EQUIP & SERVICES	2,300.00	.00	2,300.00	1,022.00	730.00	548.00	76.2%
541700 FORMS & SUPPLIES	5,000.00	.00	5,000.00	2,768.03	168.44	2,063.53	58.7%
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	477,572.60	6,435.00	366,085.94	56.9%
138 PURCHASING							
511000 SW SALARIES PERMANENT	364,917.00	.00	364,917.00	198,998.48	.00	165,918.52	54.5%
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	8,264.35	6,610.65	.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	488.60	322.46	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	209,047.56	6,933.11	167,362.33	56.3%
141 ASSESSORS							
511000 SW SALARIES PERMANENT	781,102.00	.00	781,102.00	405,762.69	.00	375,339.31	51.9%
520500 REPAIR & MAINT-EQUIPMENT	.00	2,000.00	2,000.00	560.17	.00	1,439.83	28.0%
520704 DATA PROCESSING-SPEC PROJ	6,839.00	.00	6,839.00	3,750.00	610.97	2,478.03	63.8%
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	623.00	445.00	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	26,151.10	192,451.10	252,297.80	46.4%
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	4,860.00	.00	140.00	97.2%
540900 DATA PROC-EQUIP & SUPPLY	18,500.00	.00	18,500.00	947.38	742.10	16,810.52	9.1%
544400 OFFICE SUPPLIES	1,500.00	.00	1,500.00	642.55	349.51	507.94	66.1%
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	1,099.00	.00	18,901.00	5.5%
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	446,040.75	194,626.66	680,377.59	48.5%

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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	425,700.93	.00	364,648.92	53.9%
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	9,858.20	14,141.80	11,000.00	68.6%
530028 BOND COUNSEL/BANKING SERV	22,100.00	-170.00	21,930.00	7,461.20	5,538.80	8,930.00	59.3%
536900 POSTAGE	167,563.00	-500.00	167,063.00	95,781.71	23.99	71,257.30	57.3%
544400 OFFICE SUPPLIES	5,000.00	3,320.00	8,320.00	2,054.09	157.20	6,108.71	26.6%
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	4,476.79	.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	-4,620.00	145,870.00	4,445.00	6,745.00	134,680.00	7.7%
598010 ALLOW FOR ABATEMENTS (OVEM	700,000.00	.00	700,000.00	.00	.00	700,000.00	.0%
TOTAL TREASURER	1,886,652.85	.00	1,886,652.85	559,592.54	30,089.66	1,296,970.65	31.3%
151 LAW DEPARTMENT							
511000 SW SALARIES PERMANENT	1,739,184.00	.00	1,739,184.00	940,429.46	.00	798,754.54	54.1%
512000 SW TEMPORARY	43,000.00	.00	43,000.00	21,307.96	.00	21,692.04	49.6%
520500 REPAIR & MAINT-EQUIPMENT	5,500.00	.00	5,500.00	3,049.80	2,106.20	344.00	93.7%
525002 LEGAL & FILING FEES	5,500.00	.00	5,500.00	2,102.50	30.00	3,367.50	38.8%
525003 LEGAL RESEARCH	1,500.00	.00	1,500.00	136.10	203.90	1,160.00	22.7%
530000 PROFESSIONAL SERVICES	256,151.00	.00	256,151.00	77,311.01	73,501.45	105,338.54	58.9%
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	17,277.01	23,181.50	41.49	99.9%
544400 OFFICE SUPPLIES	4,000.00	.00	4,000.00	873.51	522.17	2,604.32	34.9%
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	4,886.63	.00	1,613.37	75.2%
571903 INSURANCE - OTHER	100.00	.00	100.00	.00	.00	100.00	.0%
573000 CLAIMS (LAW) GENERAL	200,000.00	.00	200,000.00	114,669.41	.00	85,330.59	57.3%
573001 CLAIMS (LAW) POL/FIR - AC	300,000.00	.00	300,000.00	290,152.92	.00	9,847.08	96.7%
573002 CLAIMS (LAW) POL/FIR - RE	150,000.00	.00	150,000.00	57,118.96	.00	92,881.04	38.1%
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	451.60	48.40	.00	100.0%
TOTAL LAW DEPARTMENT	3,006,935.00	.00	3,006,935.00	1,535,888.82	99,593.62	1,371,452.56	54.4%
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	308,414.45	.00	251,559.55	55.1%
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	999.98	.00	1,500.02	40.0%
530049 DEI INITIATIVES	30,000.00	3,803.60	33,803.60	3,864.50	3,803.60	26,135.50	22.7%
530103 PRE-EMPLOYMENT PHYSICALS	11,000.00	.00	11,000.00	8,490.00	2,510.00	.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	10.48	62.88	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%
TOTAL HUMAN RELATIONS (HRMS)	615,999.00	3,803.60	619,802.60	322,444.41	6,376.48	290,981.71	53.1%

155 MIS DEPARTMENT

511000 SW SALARIES PERMANENT	1,413,611.34	.00	1,413,611.34	737,022.66	.00	676,588.68	52.1%
513000 SW OVERTIME	10,000.00	.00	10,000.00	7,593.17	.00	2,406.83	75.9%
520500 REPAIR & MAINT-EQUIPMENT	72,000.00	5,866.76	77,866.76	54,749.03	21,541.50	1,576.23	98.0%
520704 DATA PROCESSING-SPEC PROJ	15,000.00	187,602.99	202,602.99	195,598.99	.00	7,004.00	96.5%
525100 LEASED EQUIP & SERVICES	172,000.00	10,160.71	182,160.71	87,971.38	73,022.88	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	8,720.24	6,746.14	4,142.51	78.9%
541000 COMPUTER EQUIPMT/SOFTWARE	33,000.00	5,786.90	38,786.90	10,282.96	10,769.32	17,734.62	54.3%
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	787,763.79	653,614.24	302,565.61	82.7%
TOTAL MIS DEPARTMENT	3,318,762.34	425,158.89	3,743,921.23	1,900,768.14	765,694.08	1,077,459.01	71.2%

157 MESSENGER

520100 ENERGY-ELECTRICITY	420,000.00	.00	420,000.00	219,472.62	.00	200,527.38	52.3%
520101 ENERGY-HEATING GAS	174,000.00	.00	174,000.00	32,855.09	.00	141,144.91	18.9%
TOTAL MESSENGER	594,000.00	.00	594,000.00	252,327.71	.00	341,672.29	42.5%

158 TELEPHONE EXCHANGE

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530000 PROFESSIONAL SERVICES	107,844.00	.00	107,844.00	30,255.91	46,344.09	31,244.00	71.0%
TOTAL TELEPHONE EXCHANGE	107,844.00	.00	107,844.00	30,255.91	46,344.09	31,244.00	71.0%
161 CITY CLERK							
511000 SW SALARIES PERMANENT	615,263.00	.00	615,263.00	337,436.97	.00	277,826.03	54.8%
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	1,393.00	995.00	.00	100.0%
544400 OFFICE SUPPLIES	3,000.00	2,549.00	5,549.00	3,644.92	24.00	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	345,098.89	3,495.00	279,906.11	55.5%
162 ELECTIONS							
511000 SW SALARIES PERMANENT	271,187.00	-35,000.00	236,187.00	104,574.57	.00	131,612.43	44.3%
512000 SW TEMPORARY	165,000.00	.00	165,000.00	104,250.00	.00	60,750.00	63.2%
513000 SW OVERTIME	20,000.00	.00	20,000.00	18,238.59	.00	1,761.41	91.2%
530000 PROFESSIONAL SERVICES	14,350.00	.00	14,350.00	10,938.00	589.00	2,823.00	80.3%
531800 PRINTING & BINDING	14,350.00	8,075.00	22,425.00	21,425.00	.00	1,000.00	95.5%
531802 CENSUS FORMS PRINTING	16,850.00	28,029.00	44,879.00	.00	9,879.00	35,000.00	22.0%
536900 POSTAGE	9,760.00	-7,075.00	2,685.00	.00	.00	2,685.00	.0%
540500 VOTING MACHINE SUPPLIES	14,350.00	15,944.00	30,294.00	20,915.01	416.91	8,962.08	70.4%
544400 OFFICE SUPPLIES	4,354.00	1,350.00	5,704.00	2,558.98	2,648.94	496.08	91.3%
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	283,410.93	13,533.85	245,129.22	54.8%
182 PLANNING & DEVELOPMENT							
511000 SW SALARIES PERMANENT	4,237,341.62	-2,081,233.00	2,156,108.62	1,084,819.31	.00	1,071,289.31	50.3%
512000 SW TEMPORARY	30,000.00	.00	30,000.00	1,464.00	.00	28,536.00	4.9%
513000 SW OVERTIME	17,500.00	15,000.00	32,500.00	17,684.00	.00	14,816.00	54.4%
520200 TELEPHONE	22,600.00	.00	22,600.00	11,282.91	11,317.09	.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	281,168.50	27,975.00	73,909.00	80.7%

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
525100 LEASED EQUIP & SERVICES	6,686.00	.00	6,686.00	3,379.00	2,825.00	482.00	92.8%
530000 PROFESSIONAL SERVICES	25,000.00	115,406.89	140,406.89	96,336.49	17,960.62	26,109.78	81.4%
530010 APPRAISALS	7,500.00	.00	7,500.00	.00	.00	7,500.00	.0%
531702 ADVERTISING	7,000.00	.00	7,000.00	3,376.89	968.11	2,655.00	62.1%
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	497.00	.00	3,103.00	13.8%
544400 OFFICE SUPPLIES	10,000.00	.00	10,000.00	6,002.14	1,268.93	2,728.93	72.7%
545500 UNIFORMS & OTHER CLOTHING	5,000.00	.00	5,000.00	4,899.44	.00	100.56	98.0%
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	70,950.00	.00	54,450.00	56.6%
570702 TRANS REIMBURS.& SEMINARS	14,000.00	.00	14,000.00	3,753.31	.00	10,246.69	26.8%
570705 BLG/INSP/TRN/EDUC/ENFORCE	5,000.00	.00	5,000.00	4,225.48	.00	774.52	84.5%
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	2,778.00	500.00	2,222.00	59.6%
583101 ROAD STRIPING/OTHER TRAFF	.00	200,000.00	200,000.00	163,060.56	35,340.44	1,599.00	99.2%
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	1,904,752.39	119,318.45	1,317,401.17	60.6%
210 POLICE							
511000 SW SALARIES PERMANENT	32,696,759.00	.00	32,696,759.00	16,390,120.65	.00	16,306,638.35	50.1%
512000 SW TEMPORARY	38,316.00	.00	38,316.00	4,963.48	.00	33,352.52	13.0%
513000 SW OVERTIME	1,025,000.00	.00	1,025,000.00	680,353.10	.00	344,646.90	66.4%
514000 SW HOLIDAY	433,759.00	.00	433,759.00	212,047.81	.00	221,711.19	48.9%
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	394,149.95	.00	275,350.05	58.9%
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	138,788.54	.00	151,417.46	47.8%
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	142,679.24	.00	42,320.76	77.1%
515004 K-9 STIPEND	59,852.00	.00	59,852.00	26,293.64	.00	33,558.36	43.9%
515006 PROF SERV FOR EAP	30,000.00	.00	30,000.00	17,500.00	.00	12,500.00	58.3%
515600 SW OUT OF GRADE COMPENSAT	36,000.00	.00	36,000.00	15,278.21	.00	20,721.79	42.4%
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	55,689.02	49.90	24,261.08	69.7%
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	66,741.54	6,021.88	113,468.58	39.1%
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	247,020.32	103,180.33	75,044.67	82.4%

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	13,115.71	.00	3,464.29	79.1%
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	5,709.05	4,773.00	21,977.95	32.3%
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	25,550.00	18,250.00	.00	100.0%
522800 PAINT / METER DIVISION	30,000.00	.00	30,000.00	13,971.59	5,628.41	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	6,335.00	28,365.00	300.00	99.1%
530039 POLICE-LEGAL DEFENSE FUND	64,350.00	.00	64,350.00	41,375.00	.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	37,642.60	1,968.82	40,388.58	49.5%
531704 COMMUNICATION-CDMA	125,874.00	.00	125,874.00	57,937.31	45,596.45	22,340.24	82.3%
541801 OPIOID REDUCTION PROGRAM	.00	20,455.00	20,455.00	455.00	.00	20,000.00	2.2%
542100 FOOD SERVICE-SUPPLIES	13,200.00	.00	13,200.00	7,520.00	.00	5,680.00	57.0%
542300 GAS/OIL/SALT SUPPLIES	332,551.00	-18,500.00	314,051.00	135,316.86	80,969.86	97,764.28	68.9%
543300 GARAGE/AUTO PARTS SUPPLY	80,000.00	.00	80,000.00	47,027.12	26,347.11	6,625.77	91.7%
544400 OFFICE SUPPLIES	7,500.00	.00	7,500.00	3,621.64	556.65	3,321.71	55.7%
545300 MISC-SUPPLIES-OTHER	7,500.00	8,600.00	16,100.00	12,758.02	764.72	2,577.26	84.0%
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	5,200.00	14,800.00	6,530.77	6,316.49	1,952.74	86.8%
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 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	5,550.59	11,046.63	2,056.62	89.0%
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	297,504.81	47,983.00	469.47	99.9%
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	-5,200.00	9,800.00	418.86	.00	9,381.14	4.3%
TOTAL POLICE	37,754,196.00	437,351.67	38,191,547.67	19,349,862.42	467,893.74	18,373,791.51	51.9%
220 FIRE							
511000 SW SALARIES PERMANENT	23,018,535.00	.00	23,018,535.00	12,410,826.19	.00	10,607,708.81	53.9%
511605 APPARATUS DETAIL PAY	42,100.00	.00	42,100.00	10,172.80	.00	31,927.20	24.2%
513000 SW OVERTIME	2,000,000.00	750,000.00	2,750,000.00	2,179,230.96	.00	570,769.04	79.2%
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	149,173.84	.00	130,100.16	53.4%
514000 SW HOLIDAY	1,304,302.00	.00	1,304,302.00	753,377.93	.00	550,924.07	57.8%
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 - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	122,325.83	.00	146,066.17	45.6%
515700 SW HAZARDOUS MATERIAL COM	35,000.00	.00	35,000.00	-27,802.32	.00	62,802.32	-79.4%
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	33,840.37	.00	27,159.63	55.5%
520101 ENERGY-HEATING GAS	99,000.00	.00	99,000.00	27,300.58	.00	71,699.42	27.6%
520500 REPAIR & MAINT-EQUIPMENT	9,250.00	.00	9,250.00	3,764.52	3,337.74	2,147.74	76.8%
520504 REPAIR & MAINT OF VEHICLE	200,000.00	-12,800.00	187,200.00	36,842.97	53,657.03	96,700.00	48.3%
520507 REPAIR & MAINT-BUILDINGS	9,250.00	137.00	9,387.00	9,162.84	224.16	.00	100.0%
520512 REPAIR & MAINT-COMPUTER E	167,000.00	.00	167,000.00	54,178.50	705.00	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	-3,800.00	2,400.00	.00	.00	2,400.00	.0%
525006 HEALTH & SAFETY/CONTRACT	35,000.00	.00	35,000.00	26,104.09	508.03	8,387.88	76.0%
530000 PROFESSIONAL SERVICES	1,388.00	-1,000.00	388.00	.00	.00	388.00	.0%
530014 PROF.SVC-EMT/AMBULANCE	8,400.00	.00	8,400.00	1,200.00	.00	7,200.00	14.3%
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	49,532.00	21,228.00	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	824.50	1,201.60	43.5%
540800 FIREFIGHTER-SUPPLIES	23,125.00	-1,370.00	21,755.00	4,509.16	1,994.48	15,251.36	29.9%
540801 LEPC-SUPPLIES/TRAVEL/MISC	12,000.00	.00	12,000.00	.00	100.00	11,900.00	.8%
541000 COMPUTER EQUIPMT/SOFTWARE	35,000.00	.00	35,000.00	18,922.44	4,990.00	11,087.56	68.3%
541800 MEDICAL & SURGICAL-SUPPLY	25,900.00	.00	25,900.00	14,873.09	1,006.80	10,020.11	61.3%
542300 GAS/OIL/SALT SUPPLIES	140,000.00	.00	140,000.00	64,326.46	5,652.28	70,021.26	50.0%
542500 AUTOMOTIVE-SUPPLIES	18,500.00	.00	18,500.00	6,949.12	1,550.88	10,000.00	45.9%
543100 CUSTODIAL-SUPPLIES	13,000.00	.00	13,000.00	8,382.65	117.35	4,500.00	65.4%
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	3,579.33	1,704.17	216.50	96.1%
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	-137.00	12,863.00	4,289.67	7,417.33	1,156.00	91.0%
582500 BUILDING REHAB/RENOVATION	7,400.00	.00	7,400.00	.00	2,100.00	5,300.00	28.4%
589107 UPGRADE RADIO SYSTEM	18,600.00	13,800.00	32,400.00	15,172.57	16,023.37	1,204.06	96.3%
589109 OTHER(SCUBA.ETC) EQUIPMEN	7,000.00	.00	7,000.00	995.55	500.00	5,504.45	21.4%
589119 SCBA EQUIPMENT(AIR TANKS)	19,740.00	.00	19,740.00	15,584.91	1,365.62	2,789.47	85.9%
589127 4" HOSE & HARDWARE	13,875.00	5,170.00	19,045.00	.00	1,000.00	18,045.00	5.3%
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	15,672.43	2,973.57	1,354.00	93.2%
TOTAL FIRE	28,163,122.00	750,000.00	28,913,122.00	16,100,146.37	142,594.49	12,670,381.14	56.2%

240 DEVELOPMENT SERVICES

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	1,078,968.53	.00	987,264.47	52.2%
TOTAL DEVELOPMENT SERVICES	.00	2,066,233.00	2,066,233.00	1,078,968.53	.00	987,264.47	52.2%
400 DPW							
511000 SW SALARIES PERMANENT	6,046,751.06	861,268.51	6,908,019.57	3,294,710.57	.00	3,613,309.00	47.7%
512000 SW TEMPORARY	736,872.51	-685,368.51	51,504.00	16,922.00	.00	34,582.00	32.9%
513000 SW OVERTIME	480,450.00	174,100.00	654,550.00	478,382.13	.00	176,167.87	73.1%
520100 ENERGY-ELECTRICITY	160,286.00	.00	160,286.00	107,192.70	.00	53,093.30	66.9%
520101 ENERGY-HEATING GAS	45,793.00	.00	45,793.00	13,067.25	.00	32,725.75	28.5%
520103 ENERGY-STREET LIGHTING	200,000.00	17,946.20	217,946.20	156,212.36	34,398.02	27,335.82	87.5%
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	120,779.88	73,054.42	153,248.74	55.8%
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	139,576.87	99,648.90	15,634.73	93.9%
520513 REPAIR & MAINT-D'TWN LITE	20,750.00	3,000.00	23,750.00	10,955.00	9,775.00	3,020.00	87.3%
521400 HAZARDOUS WASTE COLLECT.	.00	30,000.00	30,000.00	14,138.81	2,611.19	13,250.00	55.8%
521504 TRASH COLLECTION	7,980,941.19	-7,788.76	7,973,152.43	3,659,175.06	1,156,185.28	3,157,792.09	60.4%
524004 UNIFORM RENTAL	15,000.00	.00	15,000.00	5,631.35	8,368.65	1,000.00	93.3%
525100 LEASED EQUIP & SERVICES	7,900.00	21,252.00	29,152.00	25,004.00	2,680.00	1,468.00	95.0%
529600 SNOW & ICE CONTRACTORS	775,000.00	.00	775,000.00	530,915.00	1,601,440.00	-1,357,355.00	275.1%
530000 PROFESSIONAL SERVICES	100,000.00	2,748.22	102,748.22	24,603.21	21,247.00	56,898.01	44.6%
530002 CONTRACTED SERVICES	355,000.00	1,645.00	356,645.00	41,580.14	74,594.86	240,470.00	32.6%
530058 INSPECTION STICKERS	14,000.00	.00	14,000.00	5,370.00	7,630.00	1,000.00	92.9%
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	3,150.00	12,800.46	29.0%
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	367,009.33	215,135.95	-257,145.28	179.1%
542500 AUTOMOTIVE-SUPPLIES	73,429.00	.00	73,429.00	18,860.08	4,198.51	50,370.41	31.4%
542501 GAS & MOTOR OIL-SUPPLIES	120,000.00	.00	120,000.00	4,387.30	41,149.73	74,462.97	37.9%
543100 CUSTODIAL-SUPPLIES	15,450.00	7,500.00	22,950.00	15,666.48	6,249.45	1,034.07	95.5%
543400 GRAFFITI SUPPLIES	10,000.00	.00	10,000.00	58.97	4,941.03	5,000.00	50.0%
543700 PUBLIC WORKS-SUPPLIES	10,000.00	5,000.00	15,000.00	3,358.74	11,185.66	455.60	97.0%
543800 BUILDING-SUPPLIES	90,000.00	-7,500.00	82,500.00	23,982.03	19,168.55	39,349.42	52.3%
544000 ELECTRICAL SUPPLIES	60,000.00	.00	60,000.00	16,324.90	15,238.80	28,436.30	52.6%
544400 OFFICE SUPPLIES	7,500.00	1,474.21	8,974.21	5,173.51	1,540.82	2,259.88	74.8%
545700 GENERAL SUPPLIES	50,000.00	.00	50,000.00	35,046.33	5,393.17	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	480,711.50	470,942.29	102,508.47	90.3%
571903 INSURANCE - OTHER	800,000.00	.00	800,000.00	800,000.00	.00	.00	100.0%
573400 MISCELLANEOUS CHARGES	71,000.00	.00	71,000.00	215,189.33	291,428.27	-435,617.60	713.5%

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	33,205.11	13,238.89	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	-185.07	34,814.93	13,684.22	11,081.17	10,049.54	71.1%
589137 NEW VEHICLES	.00	995,791.40	995,791.40	613,737.40	382,054.00	.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	2,507,568.92	22,106,758.18	11,376,352.83	4,638,335.89	6,092,069.46	72.4%

491 CEMETERY

511000 SW SALARIES PERMANENT	236,808.60	-10,000.00	226,808.60	132,022.57	.00	94,786.03	58.2%
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	10,790.81	.00	9,209.19	54.0%
520100 ENERGY-ELECTRICITY	6,000.00	.00	6,000.00	2,257.94	.00	3,742.06	37.6%
520101 ENERGY-HEATING GAS	11,000.00	.00	11,000.00	2,408.14	.00	8,591.86	21.9%
530000 PROFESSIONAL SERVICES	159,495.00	250,000.00	409,495.00	155,629.82	93,795.74	160,069.44	60.9%
542700 GROUNDSKEEPING-SUPPLIES	3,500.00	.00	3,500.00	1,691.62	482.79	1,325.59	62.1%
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	1,336.00	.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	524.02	252.50	23.48	97.1%
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	4,389.71	3,807.53	56.7%
589188 FENCES	9,000.00	.00	9,000.00	700.00	.00	8,300.00	7.8%
TOTAL CEMETERY	478,403.60	250,000.00	728,403.60	318,555.04	98,920.74	310,927.82	57.3%

510 HEALTH DEPARTMENT

511000 SW SALARIES PERMANENT	4,431,458.00	.00	4,431,458.00	2,244,510.05	.00	2,186,947.95	50.6%
512000 SW TEMPORARY	105,468.00	.00	105,468.00	55,869.91	.00	49,598.09	53.0%
512963 STIPENDS- OTHER	38,297.00	.00	38,297.00	25,200.00	.00	13,097.00	65.8%
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	2,592.91	3,907.09	1,720.00	79.1%
520500 REPAIR & MAINT-EQUIPMENT	6,500.00	.00	6,500.00	3,142.00	1,850.00	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 - 1/31/2026
 NO SCHOOL ACCOUNTS

FOR 2026 07

	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	4,597.98	8,972.02	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	238.50	229.00	457.50	50.5%
541000 COMPUTER EQUIPMT/SOFTWARE	8,000.00	.00	8,000.00	1,043.00	745.00	6,212.00	22.4%
542300 GAS/OIL/SALT SUPPLIES	1,000.00	.00	1,000.00	484.23	.00	515.77	48.4%
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	1,079.38	5,238.47	5,682.15	52.6%
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	1,888.07	300.00	6,261.93	25.9%
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	1,561.18	.00	438.82	78.1%
589161 MISC EQUIPMENT	3,000.00	.00	3,000.00	.00	2,157.94	842.06	71.9%
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	2,505,129.17	123,094.65	2,297,295.18	53.4%

541 COUNCIL ON AGING

511000 SW SALARIES PERMANENT	645,308.45	.00	645,308.45	309,489.80	.00	335,818.65	48.0%
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	3,944.63	.00	14,555.37	21.3%
520200 TELEPHONE	2,000.00	.00	2,000.00	875.79	624.21	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	2,413.78	.00	636.22	79.1%
543000 CLEANING-SUPPLIES	5,884.00	.00	5,884.00	3,404.27	1,189.99	1,289.74	78.1%
544400 OFFICE SUPPLIES	1,000.00	.00	1,000.00	838.56	.00	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	17,000.00	13,000.00	56.7%
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	354,301.13	18,814.20	413,687.12	47.4%

543 VETERANS

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
511000 SW SALARIES PERMANENT	223,024.00	.00	223,024.00	119,427.80	.00	103,596.20	53.5%
525100 LEASED EQUIP & SERVICES	1,754.00	.00	1,754.00	833.00	595.00	326.00	81.4%
535900 CELEBRATIONS	15,000.00	.00	15,000.00	10,501.89	134.55	4,363.56	70.9%
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	199,294.02	.00	126,987.98	61.1%
TOTAL VETERANS	576,660.00	.00	576,660.00	330,721.15	729.55	245,209.30	57.5%

610 LIBRARY

511000 SW SALARIES PERMANENT	1,403,731.11	.00	1,403,731.11	697,483.31	.00	706,247.80	49.7%
512000 SW TEMPORARY	126,160.00	.00	126,160.00	126,160.00	.00	.00	100.0%
514300 SW SHIFT DIFFERENTIAL	7,000.00	.00	7,000.00	4,837.54	.00	2,162.46	69.1%
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	1,251.57	.00	6,748.43	15.6%
525100 LEASED EQUIP & SERVICES	31,500.00	.00	31,500.00	24,560.55	6,939.45	.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	52,548.58	2,394.10	30,057.32	64.6%
540400 LIBRARY-MATER-AUD/MIC/BKS	236,659.00	.00	236,659.00	159,117.81	51,587.72	25,953.47	89.0%
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	14,124.33	1,452.43	8,423.24	64.9%
TOTAL LIBRARY	2,059,369.11	.00	2,059,369.11	1,202,406.45	62,373.70	794,588.96	61.4%

630 RECREATION

511000 SW SALARIES PERMANENT	307,779.00	.00	307,779.00	169,968.64	.00	137,810.36	55.2%
512000 SW TEMPORARY	635,372.00	.00	635,372.00	531,299.42	.00	104,072.58	83.6%
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	11,309.60	20,174.80	8,515.60	78.7%
530036 TEST HAZARDOUS MATERIALS	30,000.00	.00	30,000.00	9,718.63	2,113.73	18,167.64	39.4%
540102 SUMMER PROGRAM SUPPLIES	11,000.00	.00	11,000.00	.00	.00	11,000.00	.0%
544400 OFFICE SUPPLIES	850.00	.00	850.00	665.67	.00	184.33	78.3%
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	3,536.25	1,959.12	1,004.63	84.5%
TOTAL RECREATION	1,038,701.00	.00	1,038,701.00	732,550.37	24,247.65	281,902.98	72.9%

650 PARKS

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	919,018.42	.00	895,320.58	50.7%
512000 SW TEMPORARY	75,000.00	120,000.00	195,000.00	101,953.40	.00	93,046.60	52.3%
513000 SW OVERTIME	155,000.00	.00	155,000.00	98,192.59	.00	56,807.41	63.4%
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	5,649.41	.00	4,800.59	54.1%
520100 ENERGY-ELECTRICITY	150,000.00	.00	150,000.00	106,045.49	.00	43,954.51	70.7%
520101 ENERGY-HEATING GAS	40,000.00	.00	40,000.00	10,457.49	.00	29,542.51	26.1%
520200 TELEPHONE	2,200.00	.00	2,200.00	1,541.37	658.63	.00	100.0%
520500 REPAIR & MAINT-EQUIPMENT	78,085.00	6,243.13	84,328.13	62,000.50	4,915.57	17,412.06	79.4%
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	21,899.28	15,093.16	7,611.08	82.9%
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	16,423.82	5,912.02	414.16	98.2%
541000 COMPUTER EQUIPMT/SOFTWARE	2,400.00	.00	2,400.00	1,330.00	950.00	120.00	95.0%
542300 GAS/OIL/SALT SUPPLIES	50,000.00	.00	50,000.00	28,723.97	50.00	21,226.03	57.5%
543800 BUILDING-SUPPLIES	3,500.00	500.77	4,000.77	1,500.76	.00	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	5,162.13	478.18	1,746.91	76.4%
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	960.96	.00	4,039.04	19.2%
580306 FIELD MAINT/OTHER	10,300.00	.00	10,300.00	8,265.03	99.21	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	37,344.64	1,139.43	40,313.04	48.8%
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	423.00	1,485.00	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	96,298.13	2,915,468.13	1,619,273.63	40,130.69	1,256,063.81	56.9%
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	5,291,161.46	.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%
TOTAL DEBT SERVICE - GENERAL F	20,577,300.22	.00	20,577,300.22	14,880,582.59	.00	5,696,717.63	72.3%
800 INTERGOVERNMENTAL							

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	28,430,169.00	.00	21,289,460.00	57.2%
563002 SCHOOL CHOICE	1,670,932.00	.00	1,670,932.00	1,109,641.00	.00	561,291.00	66.4%
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	18,613.00	.00	13,284.00	58.4%
564001 REGIONL TRANSIT AUTHORITY	1,181,574.00	.00	1,181,574.00	689,255.00	.00	492,319.00	58.3%
564004 SPECIAL EDUCATION	30,114.00	.00	30,114.00	17,570.00	.00	12,544.00	58.3%
564005 NON RENEWAL-EXCISE TAX	303,020.00	.00	303,020.00	176,764.00	.00	126,256.00	58.3%
564006 MOSQUITO CONTROL PROJECTS	93,538.00	.00	93,538.00	54,572.00	.00	38,966.00	58.3%
TOTAL INTERGOVERNMENTAL	62,903,365.00	.00	62,903,365.00	36,362,482.79	.00	26,540,882.21	57.8%
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	583,220.08	.00	257,779.92	69.3%
517100 WORKERS' COMP - CITY	223,271.00	.00	223,271.00	56,822.21	1,000.00	165,448.79	25.9%
TOTAL WORKERS' COMPENSATION	1,064,271.00	.00	1,064,271.00	640,042.29	1,000.00	423,228.71	60.2%
913 UNEMPLOYMENT INSURANCE							
517200 UNEMPLOYMENT COMPENSATION	100,000.00	-22,000.00	78,000.00	50,881.50	.00	27,118.50	65.2%
517201 UMEEMPLOYMENT COMP-SCHOOL	300,000.00	22,000.00	322,000.00	288,972.92	.00	33,027.08	89.7%
TOTAL UNEMPLOYMENT INSURANCE	400,000.00	.00	400,000.00	339,854.42	.00	60,145.58	85.0%
914 HEALTH INSURANCE							

CITY OF LOWELL
GENERAL FUND EXPENSES - 1/31/2026
NO SCHOOL ACCOUNTS

FOR 2026 07

	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	18,339,797.77	7,500.00	12,752,702.23	59.0%
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	18,339,797.77	7,500.00	13,077,702.23	58.4%
916 MEDICARE							
572000 P/R TAXES	3,177,500.00	.00	3,177,500.00	2,289,847.28	.00	887,652.72	72.1%
TOTAL MEDICARE	3,177,500.00	.00	3,177,500.00	2,289,847.28	.00	887,652.72	72.1%
TOTAL GENERAL FUND	280,543,531.00	6,883,646.13	287,427,177.13	177,525,127.01	7,559,268.46	102,342,781.66	64.4%
GRAND TOTAL	280,543,531.00	6,883,646.13	287,427,177.13	177,525,127.01	7,559,268.46	102,342,781.66	64.4%

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