

CITY OF LYNN

Annual Municipal Budget FY2027



**Jared
Nicholson**

Mayor of Lynn



City of Lynn Fiscal Year 2027 Budget Contents

Mayor's Letter	1
City Council	3
From the Desk of the CFO	4
Budget Timeline	5
Organization Chart – City Wide	6
Budget Summary	7
Budget Detail	10
Revenue, Expenditure, Capital, Reserves	22
Five-Year Forecast	28
Budget Profiles:	
Mayor	31
Finance Department	35
Chief Financial Officer	36
Comptroller	38
Treasurer/Collector's	40
Assessor	42
Purchasing	44
Information Technology	45
Capital Projects Unit	48
City Clerk, License Commission, Precinct Officers	50
Personnel Department	53
Law Department	56
Inspectional Services Department	58
Police Department	64
Fire Department, Emergency Management	68
Harbormaster	72
School Department	73
Department of Public Works	78
Parking Department	81
Council on Aging	84
Veterans	87
Library	91
Planning Department	94
Grand Army of the Republic Hall and Museum	100
Non-Departmental	102
Unemployment Compensation	103
Workers' Compensation	104
Gannon Golf Course	105
Glossary	106
Appendix	
ARPA Summary	110
Capital Plan	112
FTE Summary Report	113

May 9, 2026

Re: Fiscal Year 2027 Annual Budget

Dear Councilors:

I am pleased to present to this honorable body a balanced budget for the City of Lynn's Fiscal Year 2027 in the amount of \$577,017,037.

While the pressures on municipal budgets continue, our commitment to fiscal discipline has positioned us well. We are able to maintain services and continue to make important and long-needed upgrades to our public roads, buildings, and equipment.

This budget adds no new positions. We are able to maintain services even in the face of rapidly rising healthcare costs because of our consistent new growth and steady local receipts, both of which are otherwise the most variable sources of our revenue.

This is the last budget year we have to expend American Rescue Plan Act (ARPA) funds. Thanks to our finance team and many partners on the ARPA projects we have done, we are in a great position to have spent all of our allocation effectively. That includes the new turf fields at McManus Field, pictured on the cover.

By focusing on one-time costs with those funds, we have also for the most part avoided fiscal cliffs due to the expiration of the ARPA funds. The two major exceptions to that are summer youth jobs funding and our language access program.

This year, we have supplemented summer youth job funding with opioid settlement funds, creating opportunities to hire an additional 100 students while providing them education on substance use prevention, as well as \$100,000 in surplus ARPA funds. We are also participating in a state pilot program to enlist more private sector support of summer youth jobs. Nevertheless, without a dedicated funding source to maintain our expanded hiring levels, summer youth jobs will continue to be a funding need in the future as it is an important priority.

To sustain our language access program, we have reconfigured the Mayor's Office to bring those responsibilities into permanent positions and will continue to be creative in order to sustain the great work that we have started to remove language barriers for our residents. This includes providing a 2-way language access device called "pocket talk" for each department that has requested one in order to facilitate every day interactions with constituents whose first language is not English.

While we have not added personnel, we have been able to fund programmatic improvements, such as the Lynn Police Department's new "comfort dog" and enhanced information technology to improve daily operations across multiple departments.

One-time capital investments that we will be making through this budget include upgrading the bathrooms at the Western Ave Fire Station, purchasing new police vehicles as well as multiple bicycles for enhanced bicycle patrol and motorcycles for our new motorcycle unit, and a new, secure location for Fire Alarm dispatch.

The full 2027 capital plan called for by our new charter will be available soon. This will be the first comprehensive capital improvement plan that the City has created in-house.

Our school budget has already been approved by the School Committee on the accelerated timeline called for by the new charter. While this year was the last year of the Student Opportunity Act (which continues to increase our per-pupil expenditure), a drop in enrollment last year, representing a reversal in our long-term trend of increased enrollment, made this year's school budget a challenge. The budget is based on the total number of students. Fewer students generate a smaller budget. The School Department has adjusted, but not without sacrifice. We are hopeful that the Commonwealth will provide an offset for this phenomenon, similar to what was provided when enrollment unexpectedly declined during COVID-19, and have been working with our state delegation and similarly situated communities toward that end.

We are proud to have come to agreements within the last fiscal year with almost all of our collective bargaining units, with productive discussions ongoing for the last remaining open contract on the City side.

We are closely monitoring and working to counteract funding impacts from the current federal Administration. While cuts have affected us, so far we have been able to reverse the negative impact of the largest. National Grid found another funding source for our Energy Manager position and our federal legislative delegation obtained an earmark for our urban forestry program, restoring funding in both instances that had been cut by the federal government.

Our long-term focus on commercial and industrial growth to grow and balance our tax base continues. Early indications from the relaunch of the Lynn Redevelopment Authority and its mandate to implement an urban renewal plan for the South Harbor have been very positive, particularly regarding opportunities for industrial growth.

Thank you to the entire team who helped with the development of this budget: City Council President Alinsug and Councilor Matul, Chair of the Council's Budget Committee, Chief Financial Officer Michael Bertino and his team, all the department heads and their teams, as well as my team in the mayor's office.

Sincerely,

Jared C. Nicholson
Mayor

City Council Members

LYNN CITY COUNCIL

City Hall, Room 401, Lynn, MA 01901
(781) 586-6740

COUNCILORS-AT-LARGE:

Brian M. Field, 9 Lois Lane, Lynn MA 01905
Brian.Field@lynnma.gov 781-953-4841

Brian P. LaPierre, 2 Rand Street, Lynn, MA 01904
Brian.LaPierre@lynnma.gov 617-974-1243

Nicole D. McClain, 99 Eutaw Avenue, Lynn, MA 01902
Nicole.McClain@lynnma.gov 781-261-0786

Hong L. Net, 20 Holyoke Street, Lynn, MA 01905
Hong.Net@lynnma.gov 781-910-4906

WARD COUNCILORS:

Ward One – Dr. Peter D. Meaney, 93 Grant Road, Lynn, MA 01904
Peter.Meaney@lynnma.gov 617-304-5791

Ward Two – Obed A. Matul, 365 Chatham Street, Lynn, MA 01902
Obed.Matul@lynnma.gov 781-632-1270

Ward Three – Constantino “Coco” Alinsug, COUNCIL PRESIDENT
18 Merrill Avenue, Lynn, MA 01902
Coco.Alinsug@lynnma.gov 781-913-3747

Ward Four – Natasha S. Megie-Maddrey, Esq., 36 Beacon Hill Avenue, Lynn, MA 01902
Natasha.Megie-Maddrey@lynnma.gov 781-910-3992

Ward Five – Cardeliz Paez, 20 Winthrop Street, Lynn, MA 01904
Cardeliz.Paez@lynnma.gov 781-200-4982

Ward Six – Frederick W. Hogan, COUNCIL VICE-PRESIDENT
17 LaGrange Terrace, Lynn, MA 01902
Frederick.Hogan@lynnma.gov 781-910-3891

Ward Seven – Jordan T. Avery, 20 Heaths Court #107, Lynn, MA 01905
Jordan.Avery@lynnma.gov 781-200-4984

Lynn City Council Office - Theresa C. Young, Executive Assistant
tyoung@lynnma.gov 781-586-6740

From the Desk of the Chief Financial Officer
Subject: Submission of Fiscal Year 2027 Budget

In accordance with our Charter requirements, I am pleased to present a balanced budget for Fiscal Year 2027 on behalf of the Mayor and City departments. This budget reflects a continued collaborative effort aimed at upholding essential services expected from our government entities while navigating the fiscal uncertainties currently facing our country.

For the first time in my career, reimbursements from the federal government—distributed through the State to cities and towns—have declined significantly. This has perhaps been the most significant challenge in my eight years as the City’s first full-time Chief Financial Officer. With many unknowns, decisions had to be made based on the information available. All departments were provided directives to level-fund expenses while honoring contractual wage increases in accordance with respective collective bargaining agreements. Program improvements and additional personnel requests were largely not an option this year, despite the high volume of requests and limited operational budget capacity.

However, continued strong operating results in a free cash balance which has supported the snow deficit and will provide \$2.9 million in free cash capital for FY 2027. This amount could have been significantly higher if not for extreme winter weather. The 2025–2026 winter season brought 63.4 inches of snow and a record number of salt and sanding events. These efforts totaled more than \$6 million in costs, surpassing even the notorious winter of 2015. Fortunately, due to prudent fiscal policies and disciplined financial management, these expenses were contained within the current year’s budget and a free cash transfer, leaving the City in a good position to start FY 2027.

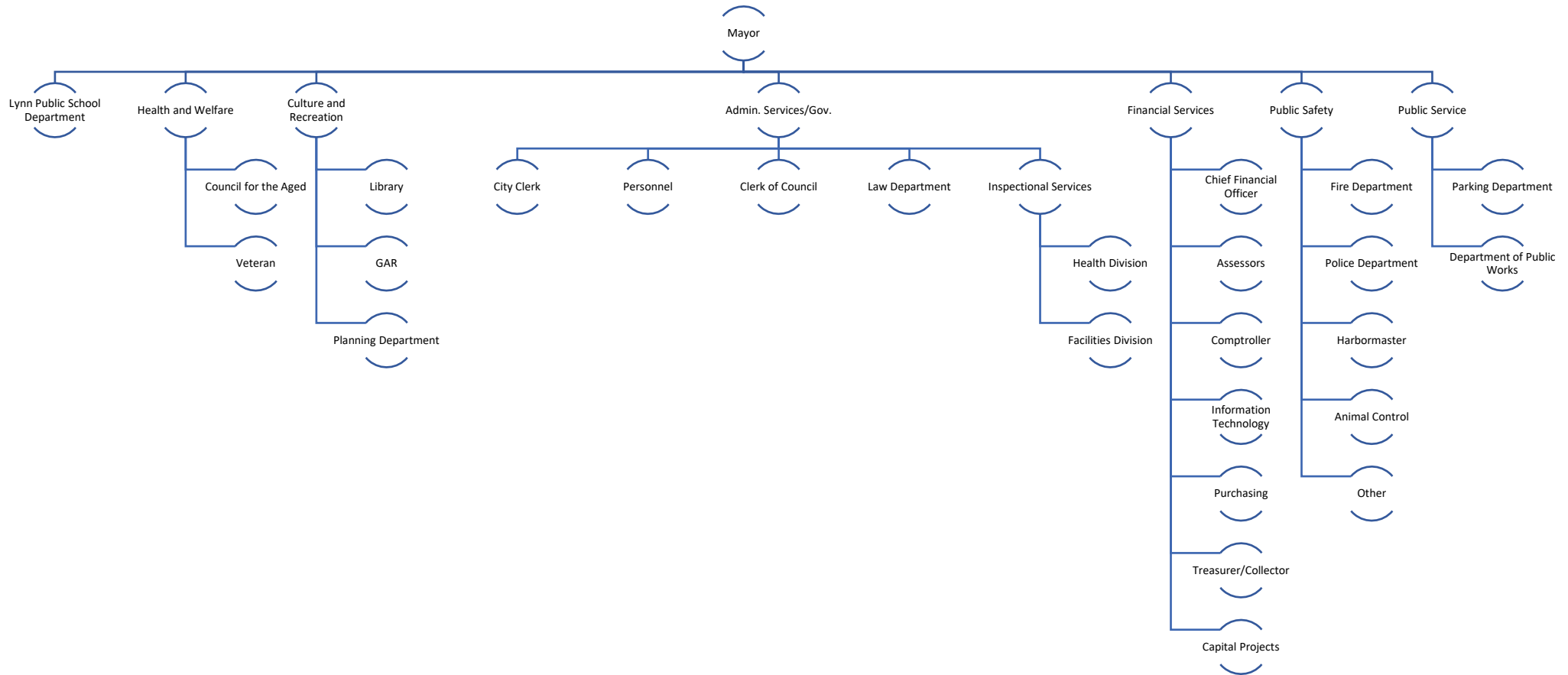
As CFO, I am proud to have helped coordinate these efforts to strengthen the City’s financial position for the current budget cycle. While this budget addresses many immediate needs and ongoing challenges, it also lays the groundwork for future growth and stability.

Thank you for your dedication and collaboration throughout this process.

Sincerely,
Michael Bertino
Chief Financial Officer

Budget Time Table





BUDGET SUMMARY FY 2027**FY 2026
Final****FY 2027
Submitted**

Property Taxes		
Levy Limit	168,099,789	175,371,062
Prop 2 1/2 %	4,202,495	4,384,277
New Growth	3,197,903	2,150,000
(rounding adjustment)	-129,125	
Total Levy Limit	175,371,062	181,905,338

Total Property Taxes	175,371,062	181,905,338
-----------------------------	-------------	-------------

State Aid		
Cherry Sheet	352,947,453	366,059,945

Sub-Total State Aid	352,947,453	366,059,945
---------------------	-------------	-------------

Local Receipts	24,316,839	25,356,319
----------------	------------	------------

Sub-Total Local Receipts	24,316,839	25,356,319
---------------------------------	------------	------------

Free Cash	799,650	2,900,000
Marina Reimbursement	0	189,000
Parking Revenue	175,000	175,000
Gannon Golf Course	177,004	177,875
COA formula Fund	253,560	253,560
Sub-Total Other Revenue		795,435

Total General Fund	554,040,568	577,017,037
---------------------------	-------------	-------------

Expenses**FY 2026
Final****FY 2027
Submitted****General Government**

Mayor	1,021,473	1,137,139
Admin Aide to Council	565,565	617,054
CFO	479,212	551,499
Clerk of Council	3,000	3,000
Comptroller	524,271	551,523
Treasurer/Collector	773,740	813,566
Assessor	792,871	823,776
City Clerk	804,170	882,788
License Commission	33,802	33,802
Precinct Officers	83,000	83,000
Purchasing	493,813	512,780
Information Technology	2,112,713	2,170,884
Personnel	562,824	515,503
Worker's Compensation	900,000	450,000
Unemployment	100,000	75,000
City Solicitor	791,734	776,087

Health Department	788,115	814,245
Capital Projects	16,377,321	15,955,059
Inspectional Services City	2,973,483	4,633,244
Inspectional Services School	13,225,593	14,469,853
Total General Government	43,406,700	45,869,802

Public Safety		
Police	25,034,525	26,808,887
Fire	23,904,779	25,078,060
Fire Alarm Operations (1)	1,021,320	1,032,837
Street Light	830,000	830,000
Emergency Management	16,550	16,550
Harbormaster	7,140	7,140
Care of Dogs	137,857	159,390
Total Public Safety	50,952,171	53,932,864

BUDGET SUMMARY FY 2027

FY 2026 Final

FY 2027 Submitted

Lynn Public Schools	269,500,000	274,000,000
Total Education	269,500,000	274,000,000

Public Service		
DPW	6,460,984	6,960,133
DPW Sanitation	8,760,388	9,906,764
Snow & Ice	1,650,000	1,650,000
Parking Department	1,564,045	1,814,461
Total Public Service	18,435,417	20,331,358
Health & Welfare		
COA (2)	486,231	493,046
Office of Veterans	802,411	790,654
Total Health & Welfare	1,288,642	1,283,700

Culture & Recreation		
Library	1,319,909	1,379,998
Planning & Culture	399,695	419,351
Celebrations	10,500	12,500
Grand Army of the Republic	96,223	100,463
Total Culture & Recreation	1,826,327	1,912,312

Non-Departmental		
Insurance (All)	2,895,969	2,940,752
Health Insurance	56,502,755	61,452,303
Life Insurance	301,500	301,500
Reserve Fund	1,644,500	1,250,000
FICA (Med Match)	4,220,674	4,368,502
Total Non-Departmental	66,365,048	70,313,057

Indebtness

Interest	3,635,000	6,095,454
Principal	4,752,390	4,010,000
New Money Debt Service	1,750,000	31,936
Total Indebtness	10,137,390	10,137,390
Pensions		
Contributory	41,499,140	43,280,423
Total Pension	41,499,140	43,280,423
	1	
Wage Stab fund	2,014,801	156,000
TOTAL AMOUNT TO BE RAISED	505,425,637	521,216,906
Capital-Free Cash	799,650	2,900,000
Other amount to be raised		
Cherry Sheet Offsets 1-ER	310,141	317,188
	0	0
Sub-Total	310,141	317,188
Ilc. State & County cherry Sheet Charges (C.S. 1-EC total)	45,510,169	50,493,818
Ild. Allowance for Abatements and Exemptions (Overlay)	1,994,971	2,089,125
	0	0
Total Budget	554,040,568	577,017,037

			FY 2026	FY 2027
ORG	OBJ	ACCOUNT DESCRIPTION	Final	Submitted
City Council				
0111151	511000	PAYROLL SALARIES	153,160	156,899
0111151	511001	COUNCILLORS SALARIES	318,750	376,250
0111151	511003	CLERK HUMAN RIGHTS COMMISSIO	8,400	8,400
0111151	513000	OVERTIME	9,400	9,400
0111151	514100	LONGEVITY	16,740	16,740
0111152	527002	EQUIPMENT LEASES	14,431	14,431
0111152	534004	OUTSIDE-COMMUN & MEDIA	1,224	1,224
0111152	534006	POSTAGE	0	0
0111152	534013	WIRELESS PHONES	19,750	10,000
0111152	542000	GENERAL OFFICE SUPPLIES	4,775	4,775
0111152	542001	PRINTING SERVICES	6,935	6,935
0111152	542014	COPY PAPER/SUPPLIES	0	0
0111152	558000	OTHER SUPPLIES	2,000	2,000
0111152	578000	OTHERWISE UNCLASSIFIED	5,000	5,000
0111152	578009	INAUGURATION EXPENSES	5,000	5,000
Clerk of Council				
0111251	511000	PAYROLL SALARIES	3,000	3,000
Mayor				
0112151	511000	MAYOR'S SALARY	145,000	145,000
0112152	530000	OUTSIDE PROFESSIONAL	45,000	45,000
0112152	530001	LEGAL SERVICES	180,000	220,000
0112152	534004	OUTSIDE-COMMUN & MEDIA	2,800	2,800
0112152	534005	ADVERTISING	1,000	1,000
0112152	542000	GENERAL OFFICE SUPPLIES	4,000	4,000
0112152	549000	FOOD & FOOD SERVICE SUPP	6,000	6,000
0112152	558000	OTHER SUPPLIES	3,334	3,334
0112152	572000	OUT-OF-STATE TRAVEL	5,000	5,000
0112152	573000	DUES/SUBSCRI/MEMBERSHIPS	13,000	13,000
0112152	578009	INAUGURATION EXPESENES	12,000	12,000
0112152	578012	COMMISSION EXPENSES	10,000	10,000
0112152	578014	DEI	20,000	20,000
Mayor's Staff				
0112251	511000	PAYROLL SALARIES	572,339	648,005
0112251	513000	OVERTIME	2,000	2,000
General Reserves				
0113252	578000	OTHERWISE UNCLASSIFIED	1,444,500	1,250,000
0113252	596001	WAGE STABILIZATON	2,014,801	156,000
CFO				
0113351	511000	PAYROLL SALARIES	435,212	512,680

				14,819
0113351	513000	Overtime	0	0
0113352	530000	OUTSIDE PROF/TECH-GENERAL	40,000	20,000
0113352	532002	ORG CONFERENCE	2,000	2,000
0113352	542000	GENERAL OFFICE SUPPLIES	2,000	2,000
Comptroller				
0113451	511000	PAYROLL SALARIES	368,494	393,592
0113451	513000	OVERTIME	0	0
0113451	514100	LONGEVITY	21,757	20,421
0113452	530002	FINANCIAL SERV PROF/TECH	131,510	135,000
0113452	532001	ORG DUES	150	150
0113452	532002	ORG CONFERENCE	300	300
0113452	542000	GENERAL OFFICE SUPPLIES	1,500	1,500
0113452	558014	OFFICE FURNITURE	0	0
0113452	572000	OUT-OF-STATE TRAVEL	500	500
0113452	573000	DUES/SUBSCRIP/MEMBERSHIPS	60	60
0113452	578017	UNPAID BILLS - COMPTROLLER	0	0
Purchasing				
0113851	511000	PAYROLL SALARIES	399,926	418,893
0113851	513000	OVERTIME	0	0
0113851	514100	LONGEVITY	41,071	41,071
0113852	524001	GEN REPAIR/MAINT OUTSIDE	16,500	16,500
0113852	527002	EQUIPMENT LEASES	31,906	31,906
0113852	534004	OUTSIDE-COMMUN & MEDIA	200	200
0113852	542000	GENERAL OFFICE SUPPLIES	2,800	2,800
0113852	573000	DUES/SUBSCRIP/MEMBERSHIPS	1,410	1,410
Assessor				
0114151	511000	PAYROLL SALARIES	648,577	692,532
0114151	513000	OVERTIME	1,000	1,000
0114151	514100	LONGEVITY	42,194	29,144
		Total 51 SALARIES		
0114152	530000	OUTSIDE PROF/TECH-GENERAL	91,325	91,325
0114152	534005	ADVERTISING	0	0
0114152	534013	WIRELESS PHONES	0	0
0114152	542000	GENERAL OFFICE SUPPLIES	4,500	4,500
0114152	561000	OTHER INTERGOVERNMENTAL	300	300
0114152	573000	DUES/SUBSCRIP/MEMBERSHIPS	4,975	4,975
		Total 52 EXPENSES ORDINARY MAINTENANCE		
		Total 141 ASSESSOR		
Treasurer/Collector				
0114651	511000	PAYROLL SALARIES	590,951	629,261
0114651	513000	OVERTIME	6,000	6,000
0114651	514100	LONGEVITY	24,907	26,423
0114652	524001	GEN REPAIR/MAINT OUTSIDE	0	0
0114652	530000	OUTSIDE PROF/TECH-GENERAL	16,720	16,720
0114652	530002	FINANCIAL SERV PROF/TECH	4,000	4,000

0114652	530008	EMPLOYEE PHYSICALS	0	0
0114652	532001	ORG DUES	750	750
0114652	532002	ORG CONFERENCE	1,500	1,500
0114652	534004	OUTSIDE-COMMUN & MEDIA	4,750	4,750
0114652	534005	ADVERTISING	0	0
0114652	534009	LOCK BOX	0	0
0114652	542000	GENERAL OFFICE SUPPLIES	10,000	10,000
0114652	542001	PRINTING SERVICES	16,000	16,000
0114652	560000	INTERGOVERNMENTAL	10,000	10,000
0114652	573000	DUES/SUBSCRIP/MEMBERSHIPS	0	0
0114652	578018	AMTS CERTIFIED FOR TT PURPOSES	88,162	88,162

City Solicitor

0115151	511000	PAYROLL SALARIES	532,285	561,980
0115151	513000	OVERTIME	0	0
0115151	514100	LONGEVITY	59,925	14,583
0115152	530000	OUTSIDE PROF/TECH-GENERAL	0	0
0115152	530001	LEGAL SERVICES	143,258	142,225
0115152	542000	GENERAL OFFICE SUPPLIES	6,750	6,750
0115152	558000	OTHER SUPPLIES	30,069	30,549
0115152	578006	JUDGMENTS & AWARDS	19,447	20,000

Personnel

0115251	511000	PAYROLL SALARIES	426,561	380,583
0115251	513000	OVERTIME	1,000	1,000
0115251	514100	LONGEVITY	21,645	20,302
0115252		Total 51 SALARIES		
0115252	530000	OUTSIDE PROF/TECH-GENERAL	74,000	74,000
0115252	530001	LEGAL SERVICES	2,500	2,500
0115252	530008	EMPLOYEE PHYSICALS	4,000	4,000
0115252	530014	PROJECT COPE - E.A.P.	15,510	15,510
0115252	530021	TRAINING	0	0
0115252	532002	ORG CONFERENCE	2,250	2,250
0115252	534004	OUTSIDE-COMMUN & MEDIA	858	858
0115252	534005	ADVERTISING	1,000	1,000
0115252	542000	GENERAL OFFICE SUPPLIES	1,000	1,000
0115252	571000	IN-STATE TRAVEL	100	100
0115252	573000	DUES/SUBSCRIP/MEMBERSHIPS	400	400
0115252	578003	TUITION REIMBURSEMENT	12,000	12,000

Information Technology

0115551	511000	PAYROLL SALARIES	350,773	376,486
0115551	513000	OVERTIME	5,200	5,200
0115551	514100	LONGEVITY	7,660	13,013
0115552	527002	COMPUTER EQUIP/LEASE	295,000	258,000
0115552	530000	OUTSIDE PROF/TECH-GENERAL	806,000	806,000
0115552	534004	COMMUNICATION/MEDIA	49,055	86,055
0115552	534006	POSTAGE	207,000	234,105
0115552	534010	COMPUTER SOFTWARE	390,000	390,000
0115552	542000	GENERAL OFFICE SUPPLIES	2,025	2,025

City Clerk

0116151	511000	PAYROLL SALARIES	627,430	700,519
0116151	513000	OVERTIME	1,000	1,000
0116151	514100	LONGEVITY	38,190	43,719
0116151	519015	OTHER STIPENDS	250	250
0116152	524004	OFFICE EQUIP R&M	2,800	2,800
0116152	527001	RENTAL OF BUILDINGS	2,000	2,000
0116152	527004	VEHICLE RENTAL/LEASE	750	750
0116152	530000	OUTSIDE PROF/TECH-GENERAL	31,700	31,700
0116152	530019	CENSUS	43,000	43,000
0116152	534005	ADVERTISING	12,000	12,000
0116152	538001	DOG LICENSES-EXPENSE	900	900
0116152	542000	GENERAL OFFICE SUPPLIES	12,000	12,000
0116152	542001	PRINTING SERVICES	3,000	3,000
0116152	542015	PRINTED BALLOTS	28,000	28,000
0116152	542024	TAXI OPERATOR BADGES	850	850
0116152	573000	DUES/SUBSCRIP/MEMBERSHIPS	300	300
0116152	585000	MISC REPLACEMENT EQUIP	15,600	0
Precinct Officers				
0116351	511000	PAYROLL SALARIES	83,000	83,000
0116351	513000	OVERTIME	0	0
License Commission				
0116551	511000	PAYROLL SALARIES	23,502	23,502
0116551	513000	OVERTIME	0	0
0116552	519005	CAR ALLOWANCE - STIPENDS	8,100	8,100
0116552	534005	ADVERTISING	1,700	1,700
0116552	542000	GENERAL OFFICE SUPPLIES	500	500
Total 52 EXPENSES ORDINARY MAINTENANCE				
Total 165 LICENSING COMMISSION				
Planning				
0117551	511000	PAYROLL SALARIES	324,395	344,151
0117551	513000	OVERTIME	0	0
0117552	530000	OUTSIDE CONTRACTS/CDBG	47,800	47,800
0117552	542000	GENERAL OFFICE SUPPLIES	6,000	6,000
0117552	558002	PUBLIC SERVICE SUPPLIES	12,500	12,500
0117552	573000	DUES/SUBSCRIP/MEMBERSHIPS	8,900	8,900
Capital Projects				
0119451	511000	SALARIES	551,747	592,506
0119451	513000	OVERTIME	7,500	7,500
0119451	514100	LONGEVITY	14,497	3,439
0119452	521001	ELECTRICITY	555,000	587,000
0119452	521002	NATURAL GAS	295,000	335,000
0119452	521005	HEATING OIL	35,270	35,270
0119452	527001	RENTAL OF BUILDINGS	156,311	100,000
0119452	534005	ADVERTISING	2,000	2,000
0119452	534007	TELEPHONE EXPENSES	30,000	30,000
0119452	542000	OFFICE SUPPLIES	5,000	5,000

0119452	571000	IN STATE TRAVEL	1,500	1,500
0119452	582000	BUILDINGS	225,000	225,000
0119452	585000	EQUIPMENT	100,000	100,000

School Direct Costs

0119552	521001	ELECTRICITY	2,950,000	3,109,000
0119552	521002	NATURAL GAS	1,924,915	2,205,144
0119552	524002	R&M BUILDINGS	4,250,000	4,250,000
0119552	524005	R&M VEHICLES	16,700	16,700
0119552	524011	CLASSICAL MONITORING	125,000	125,000
0119552	524012	CHS INTERIM REPAIRS	225,000	225,000
0119552	580002	CAPITAL REPAIRS	4,706,881	4,000,000

Police

0121051	511000	PAYROLL SALARIES	20,180,403	21,963,202
0121051	511002	SCHOOL SALARIES	860,000	982,856
0121051	513000	OVERTIME	2,250,000	2,250,000
0121051	514100	LONGEVITY	1,700,311	1,779,488
0121051	519007	ANNUAL SICK LEAVE	55,750	55,750
0121051	519008	ANNUAL PERSONAL BUY BACK	3,625	4,000
0121051	519012	MEAL ALLOWANCE	1,000	1,000
		Grant Funded Positions	-1,251,000	-1,461,846

0121052	524002	BUILDING R&M	14,000	14,000
0121052	524004	OFFICE EQUIP R&M	73,720	73,720
0121052	527002	EQUIPMENT LEASES	377,501	377,501
0121052	530000	MISC MEDICAL PROF/TECH	150,535	150,535
0121052	530001	LEGAL SERVICES	39,700	39,700
0121052	530004	OUTSIDE PROF./TOWING	2,600	2,600
0121052	530009	DOCTOR/DENTIST SERVICES	45,000	45,000
0121052	530010	HOSPITAL & CLINIC	45,000	45,000
0121052	530012	PHYSICAL THERAPY SERVICES	3,000	3,000
0121052	530013	REIMB MED CO-PAY	3,500	3,500
0121052	530016	MISC CONTRACTED SERVICES	90,609	90,609
0121052	530018	INSECT & PEST CONTROL	900	900
0121052	530020	PHOTOGRAPHY	200	200
0121052	530021	TRAINING	7,000	7,000
0121052	532001	ORG DUES	14,819	14,819
0121052	534001	POLICE RADIO REPAIRS & MT	27,360	27,360
0121052	534006	POSTAGE	8,120	8,120
0121052	534007	TELEPHONE - LOCAL	20,000	20,000
0121052	534011	TECHNOLOGY IN CRUISERS	1,500	1,500
0121052	542000	GENERAL OFFICE SUPPLIES	35,000	35,000
0121052	542006	FIRST AID SUPPLIES	2,700	2,700
0121052	545001	CLEANING	15,000	15,000
0121052	558000	OTHER SUPPLIES	5,600	5,600
0121052	558004	PERIODICAL SUBSCRIPTION	150	150
0121052	558007	UNIFORM & CLOTHING	20,850	20,850
0121052	558009	AMMUNITION/TARGETS/POLICE	53,946	53,946
0121052	571000	MISC IN STATE TRAVEL	1,000	1,000
0121052	572000	OUT-OF-STATE TRAVEL	1,000	1,000
0121052	573000	DUES/SUBSCRIP/MEMBERSHIPS	0	0
0121052	574001	LIFE INSURANCE	9,163	9,163
0121052	578003	TUITION REIMBURSEMENT	140,360	140,360

0121052	578008	AGENCY FUNDS	600	600
0121052	578011	OFFICER REIMBURSEMENT	250	250
0121052	578017	UNPAID BILLS POLICE DEPT.	0	0
0121052	585000	REPLACEMENT EQUIPMENT	11,780	11,780
0121052	585001	OFFICE FURNITURE	11,973	11,973
0121052	587000	VEHICLES	446,623	1

Care of Dogs

0121551	511000	PAYROLL SALARIES	75,551	77,818
0121551	513000	OVERTIME	5,600	5,600
0121551	514100	LONGEVITY	7,196	7,412

0121552	524001	GEN REPAIR/MAINT OUTSIDE	100	350
0121552	530007	OUTSIDE PROF/TECH-MEDICAL	45,000	65,000
0121552	534004	OUTSIDE-COMMUN & MEDIA	2,200	2,200
0121552	542000	GENERAL OFFICE SUPPLIES	210	210
0121552	558000	OTHER SUPPLIES	800	800

Fire

0122051	511000	PAYROLL SALARIES	17,054,658	18,108,458
0122051	513000	OVERTIME	2,200,000	2,200,000
0122051	514100	LONGEVITY	1,452,156	1,509,566
0122051	514300	OUT OF GRADE	31,200	54,600
0122051	514400	PRIME TIME	368,000	368,000
0122051	519002	UNIFORM MAINT. ALLOWANCE	91,500	91,500
0122051	519007	ANNUAL SICK LEAVE BUY BCK	215,999	226,876
0122051	519008	ANNUAL PERSONAL BUY BACK	83,237	87,234
0122051	519010	STATION/AMBULANCE DETAIL	26,000	21,840
0122051	519021	COMP & STIPENDS	1,188,149	1,216,106

0122052	519014	IN SERVICE TRAINING	39,929	39,929
0122052	524001	GEN REPAIR/MAINT OUTSIDE	44,800	44,800
0122052	524003	HVAC REPAIR & MAINT.	11,000	11,000
0122052	530001	LEGAL SERVICES	1,000	1,000
0122052	530008	EMPLOYEE PHYSICALS	12,050	12,050
0122052	530009	DOCTOR/DENTIST SERVICES	20,000	20,000
0122052	530010	HOSPITAL & CLINIC	105,460	105,460
0122052	530011	PHARMACY	500	500
0122052	530012	PHYSICAL THERAPY SERVICES	75,000	75,000
0122052	530013	REIMB RETIREE CO-PAY MEDICAL	8,000	8,000
0122052	530016	OUTSIDE PROFESSIONAL	72,980	72,980
0122052	532002	ORG CONFERENCE	14,250	14,250
0122052	534005	ADVERTISING	1,000	1,000
0122052	534008	TELEPHONE/INTERNET	37,000	37,000
0122052	534010	COMPUTER SOFTWARE	96,660	96,660
0122052	542000	GENERAL OFFICE SUPPLIES	15,000	15,000
0122052	542006	PRINTING SERVICES	1,500	1,500
0122052	545001	CUSTD & HSEKPPNG SUPPLIES	31,000	31,000
0122052	550000	MEDICAL & SURGICAL SUPP.	85,915	85,915
0122052	558000	OTHER SUPPLIES	1,500	1,500
0122052	558005	FIREFIGHTING SUPPLIES	129,075	129,075
0122052	558007	UNIFORM MAINT. ALLOWANCE	273,971	273,971
0122052	561000	INTERGOVERNMENT MUTUAL AID DUE	8,500	8,500
0122052	571000	IN-STATE TRAVEL	1,000	1,000

0122052	572000	OUT-OF-STATE TRAVEL	500	500
0122052	573000	DUES/SUBSCRIP/MEMBERSHIPS	4,290	4,290
0122052	574000	INSURANCE PREMIUMS	15,500	15,500
0122052	578003	TUITION REIMBURSEMENT	50,000	50,000
0122052	578004	BULLETIN BOARDS	85,000	0
0122052	585000	REPLACEMENT EQUIPMENT	36,500	36,500

Fire Alarm

0122551	511000	PAYROLL SALARIES	867,215	867,215
0122551	513000	OVERTIME	145,000	145,000
0122551	514100	LONGEVITY	40,660	52,177
0122551	514300	OUT OF GRADE	3,120	3,120
0122551	514400	HOLIDAY	70,875	70,875
0122551	519007	ANNUAL SICK BUY BACK	6,820	6,820
0122551	519008	ANNUAL PERSONAL BUY BACK	3,410	3,410
0122551	519012	MEAL ALLOWANCE	3,120	3,120
		Grant Funded	-200,000	-200,000
0122552	524001	OUTSIDE SVS R&M/OTHER	22,000	22,000
0122552	527002	COMMUNICA.EQUIP RENT/LSE	29,020	29,020
0122552	534003	911 & RADIO IMPROVEMENTS	5,000	5,000
0122552	558007	UNIFORM ALLOWANCE FAO	4,008	4,008
0122552	578023	OUTSIDE PROF/AMBULANCE BILLING	21,072	21,072

Harbormaster

0122951	511000	PAYROLL SALARIES	2,100	2,100
0122952	521000	ENERGY & FUEL SUPPLIES	500	500
0122952	524001	GEN REPAIR/MAINT OUTSIDE	2,000	2,000
0122952	534004	OUTSIDE-COMMUN & MEDIA	2,540	2,540
		Total 52 EXPENSES ORDINARY MAINTENA		
0123051		Total 229 HARBOR MASTER		

EOC

0123052	534004	MISC OUTSD COMMUN/MEDIA	14,000	14,000
0123052	534008	TRANSPD./RADIOS/TELEPHONE	1,560	1,560
0123052	542000	GENERAL OFFICE SUPPLIES	600	600
0123052	573000	DUES/SUBSCRIP/MEMBERSHIPS	390	390

Inspectional Services-City

0124051	511000	PAYROLL SALARIES	1,960,062	2,176,693
0124051	513000	OVERTIME	52,000	52,000
0124051	514100	LONGEVITY	58,021	62,402
0124052	524002	BUILDING R&M SUPPLIES	45,000	233,850
0124052	524008	MAINT SERVICE CONTRACTS	550,000	635,437
0124052	524009	PLANT OP./HVAC ENERGY CON	500,000	500,000
0124052	530000	OUTSIDE PROF/TECH-GENERAL	309,462	309,462
0124052	530003	OUTSIDE PROF/PHYSICIANS	12,000	12,000
0124052	530017	RODENT CONTROL	78,000	78,000
0124052	532001	ORG DUES	1,300	1,300
0124052	532002	ORG CONFERENCE	3,500	3,500
0124052	534004	OUTSIDE-COMMUN & MEDIA	250,100	250,100
0124052	534005	ADVERTISING	20,000	20,000
0124052	534007	NEXTEL	30,000	30,000

0124052	542000	OFFICE SUPPLIES	10,000	10,000
0124052	542006	PRINTING SERVICES	3,500	3,500
0124052	545001	MISC CUST/HSKP SUPPLIES	20,000	225,000
0124052	550000	MEDICAL & SURGICAL SUPP.	1,900	1,900
0124052	558001	EDUCATIONAL-BOOKS	1,000	1,000
0124052	558007	UNIFORM & CLOTHING	600	600
0124052	571000	IN STATE TRAVEL	1,500	1,500
0124052	585000	REPLACEMENT EQUIPMENT	25,000	25,000

Inspection Services School

0124151	511000	SCHOOL SALARIES	3,776,055	4,871,338
0124151	513000	SCHOOL OVERTIME	530,000	530,000
0124151	514100	SCHOOL LONGEVITY	340,602	353,414

0124152	521008	GASOLINE	15,300	15,300
0124152	524000	BUILDING REPAIRS & MAINT	250,000	250,000
0124152	524002	SCHOOL DUE MAINTENANCE	92,040	233,850
0124152	524003	HVAC LEASE/SUPPLIES	1,014,142	1,014,142
0124152	524005	R&M VEHICLES	16,700	16,700
0124152	524007	DPW TRANSF/GROUNDSKEEPING	54,344	96,000
0124152	524008	MAINT SERVICE CONTRACTS	3,733,000	3,733,000
0124152	524009	HVAC ENERGY CONTRACTS	1,426,905	1,669,604
0124152	527003	DUMPSTER RENTALS	15,000	15,000
0124152	529006	DPW TRANSF/SNOW REMOVAL	765,005	765,005
0124152	530000	OUTSIDE PROF/TECH-GENERAL	650,000	650,000
0124152	534007	TELEPHONE EXPENSES	19,000	19,000
0124152	542000	OFFICE SUPPLIES	4,000	4,000
0124152	543012	TOOL ALLOWANCE	2,000	2,000
0124152	545001	EXPENDABLES	65,000	225,000
0124152	558007	UNIFORM & CLOTHING	6,500	6,500

Street Lights

0124952	521006	STREET LIGHTS	500,000	500,000
0124952	524001	OUTSIDE SVS R&M/OTHER	30,000	30,000
0124954	524008	PLANT OP./MAINT.SVC.CONTR	110,000	110,000
0124954	534002	TRAFFIC CONTROL REPAIRS	190,000	190,000

DPW

0142052	524000	DPW R&M MISCELLANEOUS	126,805	126,805
0142052	524010	CONTRACTED TREE SERVICES	28,425	28,425
0142052	530000	OUTSIDE PROF/TECH-GENERAL	10,800	10,800
0142052	546004	BITUMINOUS PRODUCT	107,711	107,711
0142052	546006	SIGN PAINTING	28,500	28,500
0142052	546007	OTHER SUPPLIES-MISC	40,720	40,720
0142052	588001	ROADWAY CONSTRUCTION	142,965	142,965

0142151	511000	PAYROLL SALARIES	3,620,461	3,866,783
0142151	512100	SEASONAL SALARIES	202,000	202,000
0142151	513000	OVERTIME	135,000	175,000
0142151	514100	LONGEVITY	166,155	166,488
0142151	519005	STIPENDS	0	0
	519012	MEAL ALLOWANCE	15,000	15,000

0142152	524000	MISC REPAIR & MAINT	4,169	4,169
---------	--------	---------------------	-------	-------

0142152	530000	OUTSIDE PROF/TECH-GENERAL	0	0
0142152	530001	LEGAL SERVICES	500	500
0142152	530021	STAFF DEVELOPMENT	0	0
0142152	534004	OUTSIDE-COMMUN & MEDIA	605	605
0142152	534005	ADVERTISING	2,500	2,500
0142152	542000	GENERAL OFFICE SUPPLIES	9,767	9,767
0142152	558000	OTHER SUPPLIES	3,250	3,250
0142152	573000	DUES/SUBSCRIP/MEMBERSHIPS	1,175	1,175
0142352	529006	OUTSIDE SNOW REMOVAL SERV	1,149,000	1,154,000
0142352	538000	OUTSIDE-OTHER PURCH SERV.	1,000	1,000
0142352	546003	MISC DPW HIGHWAY SUPPLIES	495,000	495,000
0142552	521000	MISC ENERGY/FUEL SUPPLIES	4,326	4,326
0142552	521007	DIESEL FUEL	175,586	193,054
0142552	521008	GASOLINE	295,851	368,454
0142552	524000	VEHICLES R&M	510	510
0142552	524020	VEHICLES R&M/DPW	14,340	14,340
0142552	524021	VEHICLES R&M/FIRE	200,000	200,000
0142552	524022	VEHICLES R&M/ISD	13,453	13,453
0142552	524023	VEHICLES R&M/POLICE	65,700	65,700
0142552	527000	MISC RENT/LEASE	11,200	11,200
0142552	538000	OUTSIDE-OTHER PURCH SERV.	700	700
0142552	543012	TOOL ALLOWANCE	1,800	1,800
0142552	548000	MISC VEHICLE SUPPLIES	60,570	60,570
0142552	548001	BATTERIES	2,800	2,800
0142552	548003	MISC VEHICAL SUPPLIES FIRE	68,500	68,500
0142552	548004	MISC VEHICULAR SUPP/POLICE	53,300	53,300
0142552	585000	ADDITIONAL EQUIPMENT	2,880	2,880
0142952	521002	NATURAL GAS	41,032	44,505
0142952	524002	BUILDING R&M SUPPLIES	19,500	19,500
0142952	527006	COMMUNICA.EQUIP RENT/LSE	5,200	5,200
0142952	534007	TELEPHONE - LOCAL	11,000	11,000
0142952	545001	CUSTD & HSEKPPNG SUPPLIES	900	900
0143052	529002	SOLID WASTE REMOVAL SERV	8,260,138	9,475,055
0143052	529005	OTHER-OTHER PROPERTY SVS	625,609	425,609
0143052	534005	ADVERTISING	5,100	5,100
0143052	534006	POSTAGE	28,556	1,000
Total 430 DPW SANITATION				
0144052	524001	GEN REPAIR/MAINT OUTSIDE	2,300	2,300
0144052	524002	BUILDING R&M SUPPLIES	3,700	3,700
0144052	546000	MISC GRNDKEEP SUPPLIES	2,200	2,200
0144052	546001	FLOWER/PLANTS	18,000	18,000
0144052	546002	PLANT OP./EQUIP.REPAIRS	4,100	4,100
0144052	578000	OTHERWISE UNCLASSIFIED	195,000	325,000
Total 440 DPW CEMETERY				
0144552	521001	ELECTRICITY	79,875	79,875
0144552	524007	GROUND MAINTENANCE	295,900	295,900
0144552	527000	RENT & LEASE	4,500	4,500
0144552	530006	AQUATIC WEED CONTROL	75,000	75,000

0144552	538000	OUTSIDE-OTHER PURCH SERV.	29,900	29,900
0144552	546000	SUPPLIES-GROUNDSKEEPING	14,700	14,700
0144552	558000	OTHER SUPPLIES	3,520	3,520
0144552	585000	REPLACEMENT EQUIPMENT	16,500	16,500
0145052	524001	GEN REPAIR/MAINT OUTSIDE	9,083	9,083

Parking

0149051	511000	PAYROLL SALARIES	892,450	979,356
0149051	513000	OVERTIME	51,000	51,000
0149051	514100	LONGEVITY	20,595	29,605
0149052	529008	OFF ST PARKING LOT EXP	175,000	175,000
0149052	530000	OUTSIDE PROF/TECH-GENERAL	260,500	415,000
0149052	534004	OUTSIDE-COMMUN & MEDIA	15,800	15,800
0149052	542000	GENERAL OFFICE SUPPLIES	6,000	6,000
0149052	546000	SUPPLIES-GROUNDSKEEPING	80,000	80,000
0149052	548000	VEHICULAR SUPPLIES	10,700	10,700
0149052	558000	OTHER SUPPLIES	0	0
0149052	573000	DUES/SUBSCRIP/MEMBERSHIPS	2,000	2,000
0149052	585000	REPLACEMENT EQUIPMENT	50,000	50,000

Health

0151051	511000	PAYROLL SALARIES	599,038	604,276
0151051	513000	OVERTIME	5,000	5,000
0151051	514100	LONGEVITY	34,677	23,444
		Total 51 SALARIES		
0151052	530000	OUTSIDE PROF/TECH-GENERAL	1,000	1,000
0151052	542000	MISC OFFICE SUPPLIES	2,000	2,000
0151052	550001	MEDICAL & SURGICAL SUPP.	1,900	1,900
0151052	573002	ORG CONFERENCE	2,500	2,500
0151052	578014	ALL LYNN E.R. TEAM INITIATIVE	142,000	174,125

COA

0154151	511000	PAYROLL SALARIES Formula Grant	484,731	492,044
0154151	513000	OVERTIME		1,000
0154151	514100	LONGEVITY	1,500	1
0154152	535002	OPERATION SENIOR CENTER	1	1
0154152	542000	GENERAL OFFICE SUPPLIES	0	0
0154152	571000	IN-STATE TRAVEL	0	0
0154152	573000	DUES/SUBSCR/MEMBERSHPS	0	0

Veterans

0154351	511000	PAYROLL SALARIES	239,000	259,219
0154351	513000	OVERTIME	1,000	1,000
0154351	514100	LONGEVITY	13,952	16,976
		reimbursement from Swampscott	-30,000	-35,000
0154352	530009	DOCTOR/DENTIST SERVICES	2,000	2,000
0154352	530010	HOSPITAL & CLINIC	0	0
0154352	530011	PHARMACY	2,500	2,500
0154352	532002	ORG CONFERENCE	600	600

0154352	534004	OUTSIDE-COMMUN & MEDIA	1,574	1,574
0154352	538000	MEM & VETS OUTSIDE PURCHASES	1,920	1,920
0154352	542000	GENERAL OFFICE SUPPLIES	1,900	1,900
0154352	546000	MEM & VETS DAY GROUNDSKEEPING	4,800	4,800
0154352	573000	DUES/SUBSCRIP/MEMBERSHIPS	165	165
0154352	577000	VETERANS BENEFITS	525,000	525,000
0154352	578005	MEM & VETS DAY RECREATION	8,000	8,000
0154952	578000	OTHERWISE UNCLASSIFIED	10,500	12,500

Library

0161051	511000	PAYROLL SALARIES	1,127,468	1,164,494
0161051	513000	OVERTIME	4,000	4,000
0161051	514100	LONGEVITY	16,562	39,625

0161052	524015	COMPUTER EQUIPMENT R&M	89,745	89,745
0161052	558003	LIBRARY MATERIALS	73,133	73,133
0161052	558004	PERIODICALS	9,000	9,000
0161052	585000	REPLACEMENT EQUIPMENT	1	1

Grand Army Replublic

0167051	511000	PAYROLL SALARIES	69,621	73,861
0167051	513000	OVERTIME	3,300	3,300
0167051	514100	LONGEVITY	0	0

0167052	521001	ELECTRICITY	0	0
0167052	524001	GEN REPAIR/MAINT OUTSIDE	2,500	3,000
0167052	524002	BUILDING R&M SUPPLIES	500	500
0167052	524004	HVAC REPAIR & MAINT.	500	0
0167052	530000	OUTSIDE PROFESSIONAL	2,000	2,000
0167052	534008	INTERNET	1,250	1,325
0167052	542000	GENERAL OFFICE SUPPLIES	4,251	5,326
0167052	545001	CUSTD & HSEKPPNG SUPPLIES	1,000	1,000
0167052	558000	OTHER SUPPLIES	4,000	5,500
0167052	558004	PERIODICAL SUBSCRIPTION	2,200	2,150
0167052	578000	OTHERWISE UNCLASSIFIED	1	1
0167052	585000	REPLACEMENT EQUIPMENT	5,100	2,500

Debt Service

0170059	591000	DEFICIT BOND PAYMENTS	3,635,000	6,095,454
0170059	591500	INTEREST - INSIDE DEBT LI	6,502,390	4,010,000
		New Issue debt service		31,936

0182059	561000	SPECIAL EDUCATION		
0182059	563100	STATE ASSESSMENT SPECIAL	0	0
0182059	563900	MOSQUITO CONTROL	0	0
0182059	564000	AIR POLLUTION	0	0
0182059	564100	METRO AREA PLAN.COUNCIL	0	0
0182059	564600	RMV NON-RENEWAL SURCHARGE	0	0
0182059	565002	SCHOOL CHOICE	0	0
0182059	565003	CHARTER SCHOOL	0	0
0182059	566100	MBTA	0	0

Retirement Appropriation

Total 52 EXPENSES ORDINARY MAINTENA			41,499,140	43,280,423
0191259	515100	EMPLOYEE BENEFITS	900,000	450,000
0191259	574000	INSURANCE PREMIUMS	2,895,969	2,940,752
0191359	578001	UNEMPLOYMENT INSURANCE	100,000	75,000
0191359	578002	FICA	4,220,775	4,368,502
0191459	574001	LIFE INSURANCE	301,500	301,500
0191459	574003	OTHER FINANCE USES--Health Insurance	56,502,755	61,452,303
				0
			City	235,894,438 247,216,906
			School	269,500,000 274,000,000

Revenue

The projected revenue for Fiscal Year 2027 is \$577,017,037, based on the Governor's budget proposal released on January 23, 2026. City revenue includes \$181.9 million from property taxes (including \$2.15 million in new growth), \$366.1 million from state aid, and \$25.3 million from local receipts.

Local receipts include income from motor vehicle excise taxes, penalties, fees, and services such as trash collection, building permits, vital records, and parking tickets. The City will also use \$2.9 million in free cash to fund capital purchases.

Final state aid amounts will not be confirmed until the Governor signs the budget, usually in late June or July 2026. Small changes may be needed once final numbers are available.

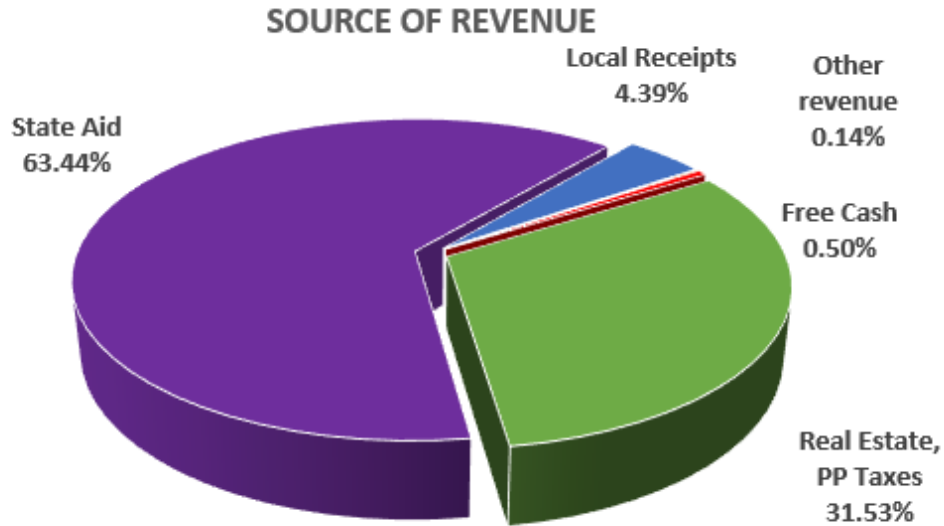
Similar to past practices with Gannon, Parking, and COA funding, the City plans to transfer money into the general fund to cover certain expenses and debt. This year, funds from the Marina Fund will also be used for that purpose. While this has been done for many years, including it in the annual budget improves transparency and helps departments plan ahead.

State aid for 2027 shows the smallest increase in seven years. Cherry Sheet funding increased by \$10.1 million, but this was partly offset by a \$5.0 million increase in cherry sheet assessments, leaving a net gain of \$8.1 million. This increase in assessments is nearly double the average from the past seven years.

Chapter 70 school funding has increased by an average of \$20 million annually over the past six years, but this year the increase is only \$13.1 million. Fiscal Year 2027 is also the final year of the Student Opportunity Act rollout, which aimed to make school funding more equitable. After 2027, Chapter 70 increases may be much smaller. Because of this, careful forecasting and planning will be critical for future successful budgeting.

Local receipts have been increased by \$1.0 million compared to FY 2026. However, they are being closely monitored and are based on 95% of the average from the past five years, excluding interest income and cannabis revenue. Interest income fluctuates based on monetary policy rates and the infancy of cannabis revenue in support my rationale that these revenues sources lack predictability therefore are not included in City estimates.

Overall, the City budget has increased by \$20.8 million from FY 2026. About \$10 million of that increase comes from Chapter 70 funding, while the remaining \$10.8 million comes from taxes and other local sources. Future budget increases are expected to be smaller, mainly due to the end of the Student Opportunity Act and the decreasing school student population.

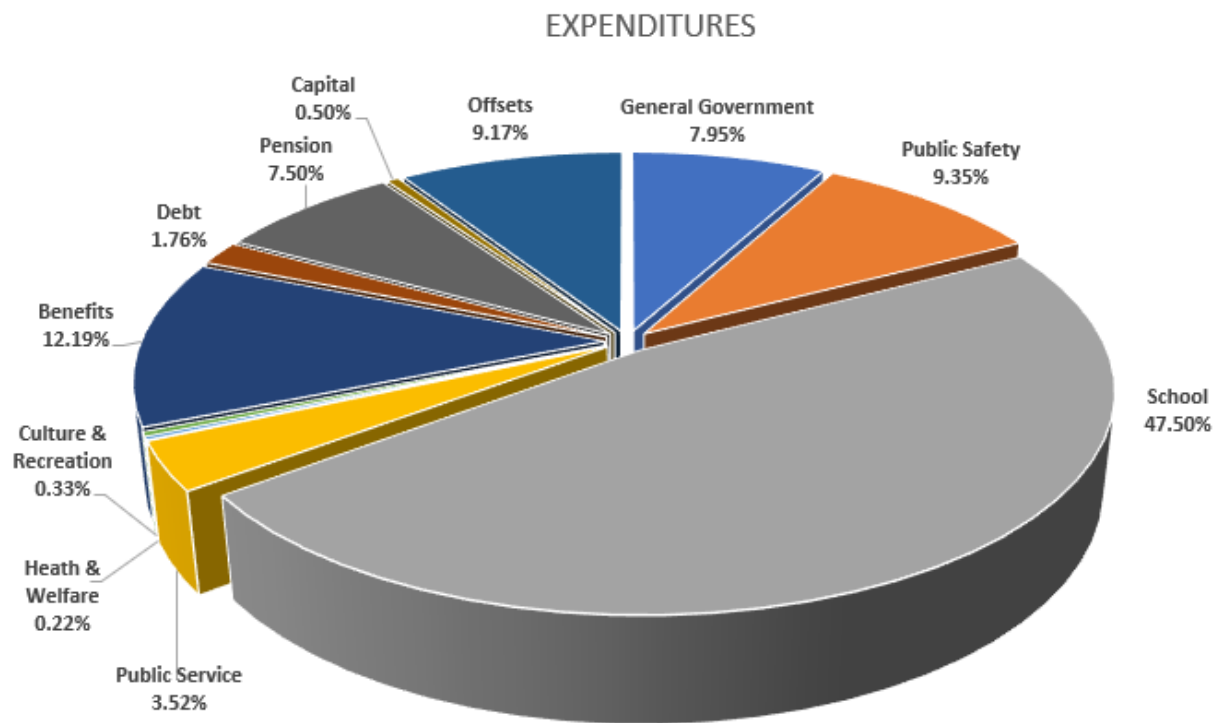


Overall, the City budget has increased by \$20.8 million from FY 2026. About \$10 million of that increase comes from Chapter 70 funding, while the remaining \$10.8 million comes from taxes and other local sources. Future budget increases are expected to be smaller, mainly due to the end of the Student Opportunity Act and the decreasing school student population.

Expenditures

The FY 2027 budget includes total spending of \$574,117,037. Major expenses include:

- School Department: \$274 million (up \$4.5 million over last year)
- Pensions and Benefits: \$111.1 million (up \$5.7 million over last year)
- Public Safety: \$53.9 million (up \$3.0 million over last year)
- Cherry Sheet Assessments by the state: \$50.5 million (up \$5.0 million over last year)
- General Government: \$47.5 million
- Public Works (DPW): \$16.8 million
- Debt Service: \$10.1 million
- Planning, Library, and Culture: have increased mostly by cola's
- Capital from Free Cash \$2.9 million



About 82% of the budget is spent on salaries, overtime, and benefits, while 18% goes toward supplies, repairs, and contracts.

Due to inflation and changing fuel costs, departments are expected to manage their budgets carefully. The City will continue to monitor spending through monthly reports and regular check-ins to prevent overspending and to support expenses do to unforeseen circumstances.

Capital

The City's Capital Improvement Plan (CIP) was developed with help from the Collins Center and input from all departments. It is based on recent building assessments that identify needed repairs and when they should happen. The Complete CIP will be posted as a separate document on the City's website.

This plan allows the City to combine projects across multiple buildings to save time and money. Funding comes from several sources, including Inspectional Services, free cash, bond approvals, and the MSBA Accelerated Repair Program.

For FY 2027, the City is proposing \$2.9 million in capital spending from free cash and \$50,000 in operational program improvements to public safety and community policing. These items are outside of their regular operating budgets, but will be added if approved. Including these items in the budget ensures proper oversight and spending controls.

Department	Use	One time or Recurring	Amount	Source of funds
Assessing	Property Inspections	One time	48,000	Free Cash
DPW	Trash Barrel replacement	One time	145,000	Free Cash
GAR	Improvements to Exterior	One time	250,000	Free Cash
Police	Patrol Cars		504,051	Free Cash
Police	Engineering for Roof	One time	39,949	Free Cash
IT	Public Safety Switches & Windows 11	One time	150,000	Free Cash
IT/Fire Alarm	Fiber loop & friends street reno	One time	275,000	Free Cash
Fire	Western Ave Bathrooms	One time	300,000	Free Cash
DPW	Facility improvements & Equipment Ect	One time	425,000	Free Cash
DPW	All departments Fleet replacement	One time	537,000	Free Cash
DPW	Essex Street Title work	One time	226,000	Free Cash
Police	Community policing & public safety resources	Reoccurring	50,000	Raise & Appropriate

Capital Projects

For an update on the new Pickering Middle School go to <https://pickeringmsbuildingproject.com>

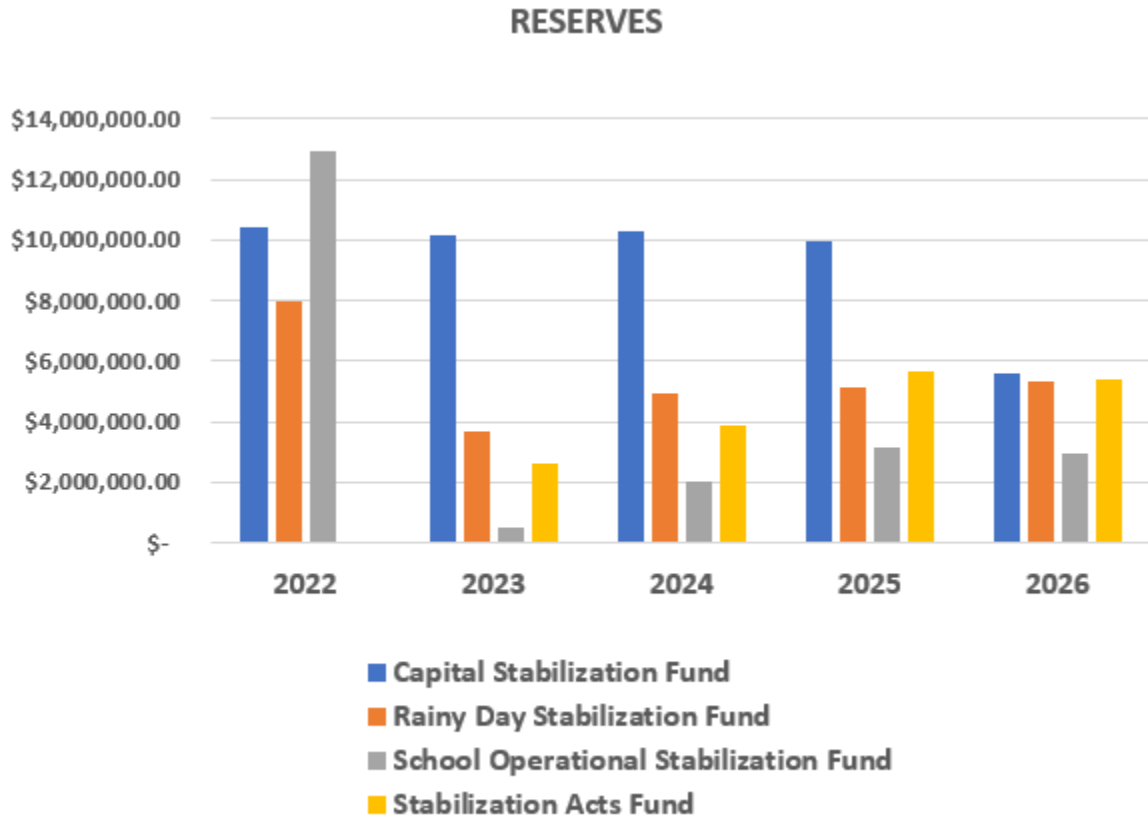
The City is also working on Phase II of 195 Market Street, converting it into a central office for school administration and expanding the Frederick Douglass Academy. Owning this building will allow the school system to redirect about \$800,000 in operating leases and provide more space for students and staff.

Funding for this project includes \$7.6 million in free cash approved earlier in the year, along with other funding sources.

City Reserves

The City continues to strengthen its financial reserves. Since 2022, reserve funds have remained stable with minimal use. These funds are set aside for emergencies or unexpected expenses.

Maintaining strong reserves also helps improve the City's credit rating. Higher ratings from agencies like Standard & Poor's and Moody's allow the City to borrow money at lower interest rates, saving taxpayers money. In February 2022, the City received an upgrade to an A+ rating from Standard & Poor's.



CFO Comment

The City is continuing to improve its budget process by encouraging more input and collaboration across departments and the community. This year's budget reflects better communication and more thoughtful allocation of resources.

While the budget is balanced, there are still areas that need more funding, such as pensions, retiree benefits, and school infrastructure.

The City is making progress, but challenges remain. The post-COVID economy includes high inflation, ongoing health concerns, and uncertainty for many businesses. Because of this, it is important for the community to continue working together to support the City's growth and stability.

5 Year BUDGET FORECAST

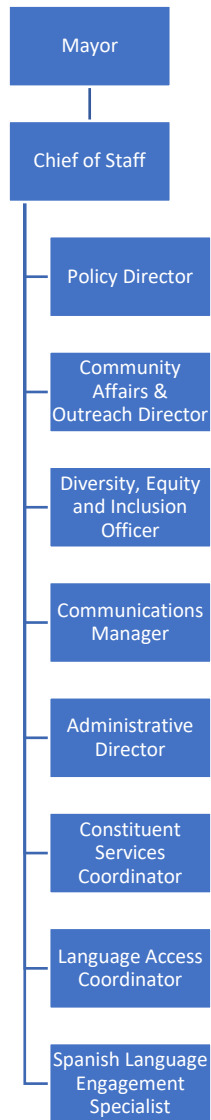
Revenues	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>Property Taxes</i>					
Levy Limit	175,371,062	181,905,339	188,702,972	195,670,546	202,812,310
Prop 2 1/2 %	4,384,277	4,547,633	4,717,574	4,891,764	5,070,308
Estimated New Growth	2,150,000	2,250,000	2,250,000	2,250,000	2,250,000
Total Levy Limit	181,905,339	188,702,972	195,670,546	202,812,310	210,132,618
Total Property Taxes	181,905,339	188,702,972	195,670,546	202,812,310	210,132,618
<i>State Aid</i>					
Cherry Sheet	366,059,945	369,011,528	372,286,644	376,412,253	380,355,208
Sub-Total State Aid	366,059,945	369,011,528	372,286,644	376,412,253	380,355,208
<i>Projected Local Receipts</i>					
Local Receipts-Page 3 of Recap	25,356,319	25,812,733	26,135,392	26,462,084	26,792,860
Sub-Total Local Receipts	25,356,319	25,812,733	26,135,392	26,462,084	26,792,860
<i>Other Revenue</i>					
Free Cash-Capital	1	1	1	1	1
Gannon Enterprise Debt Service	177,875	177,002	176,565	177,022	177,101
Formula, Parking, Gannon & Other (chargeback revenue)	617,560	617,560	617,560	617,560	617,560
Sub-Total Other Revenue	795,436	794,563	794,126	794,583	794,662
Total General Fund	574,117,039	583,704,236	594,269,148	605,863,670	617,457,788
Expenses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>General Government</i>					
Mayor	1,137,139	1,168,979	1,180,669	1,192,475	1,217,517
Admin Aide to Council	617,054	634,332	647,652	661,253	675,139
CFO	551,499	566,941	578,847	591,003	603,414
Clerk of Council	3,000	3,000	3,000	3,000	3,000
Comptroller	551,523	566,966	578,872	591,028	603,440
Treasurer/Collector	813,566	837,159	854,740	872,689	891,016
Assessor	823,776	847,666	865,466	883,641	902,198
City Clerk	882,788	907,506	926,564	946,022	965,888
License Commission	33,802	33,802	34,512	35,237	35,977
Precinct Officers	83,000	83,000	106,000	107,000	87,500
Purchasing	512,780	527,138	538,208	549,510	561,050
Information Technology	2,170,884	2,233,840	2,256,178	2,303,558	2,351,932
Personnel	515,503	530,453	541,592	552,966	564,578
Worker's Compensation	450,000	900,000	918,900	938,197	957,899
Unemployment	75,000	100,000	102,100	104,244	106,433
City Solicitor	776,087	798,594	815,364	832,487	849,969
Health	814,245	837,858	855,453	873,418	891,759
Capital Projects	15,955,059	16,114,610	16,453,016	16,798,530	17,151,299
Inspectional Services	4,633,244	4,767,608	4,867,728	4,969,950	5,074,319
Inspectional Services School	14,469,853	14,889,479	15,053,263	15,218,849	15,386,256
Total General Government	45,869,802	47,348,928	48,178,124	49,025,055	49,880,583
<i>Public Safety</i>					
Police	26,808,887	28,017,968	28,606,345	29,207,078	29,820,427
Fire	25,078,060	26,008,456	26,554,634	27,112,281	27,681,639
Fire Alarm	1,032,837	1,063,822	1,089,354	1,115,498	1,142,270

Street Light	830,000	830,000	830,000	847,430	865,226
Emergency Management	16,550	16,898	17,252	17,615	17,985
Harbormaster	7,140	7,290	7,443	7,599	7,759
Care of Dogs	159,390	164,027	167,472	170,988	174,579
Total Public Safety	53,932,864	56,108,460	57,272,500	58,478,490	59,709,885
Lynn Public Schools	274,000,000	274,225,000	274,516,500	275,177,015	276,635,025
Total Education	274,000,000	274,225,000	274,516,500	275,177,015	276,635,025
Public Service					
DPW	6,960,133	7,168,937	7,312,316	7,458,562	7,607,733
DPW Sanitation	9,906,764	10,278,268	10,792,181	11,331,790	11,898,380
Snow & Ice	1,650,000	1,683,000	1,716,660	1,750,993	1,786,013
Parking Department	1,814,461	1,850,750	1,887,765	1,925,521	1,964,031
Total Public Service	20,331,358	20,980,955	21,708,922	22,466,866	23,256,157
Health & Welfare					
COA	493,046	503,400	513,971	524,765	535,785
Office of Veterans	790,654	807,258	824,210	841,519	859,190
Total Health & Welfare	1,283,700	1,310,658	1,338,182	1,366,283	1,394,975
Culture & Recreation					
Library	1,379,998	1,420,018	1,435,638	1,465,787	1,496,568
Culture & Planning Department	419,351	432,351	441,430	450,700	460,165
Celebrations	12,500	12,763	13,031	13,304	13,584
Grand Army of the Republic	100,463	103,577	105,752	107,973	110,241
Total Culture & Recreation	1,912,312	1,968,709	1,995,851	2,037,764	2,080,557
Non-Departmental					
Cash Capital	0	0	500,000	525,000	550,000
Insurance (all)	2,940,752	3,043,678	3,150,207	3,260,464	3,374,581
Health Insurance	61,452,303	64,217,657	65,823,098	67,468,676	69,155,392
Life Insurance	301,500	307,229	311,837	316,514	321,262
Reserve Fund	1,250,000	1,500,000	1,537,500	1,575,938	1,615,336
FICA (Med Match)	4,368,502	4,434,030	4,500,540	4,568,048	4,636,569
Total Non-Departmental	70,313,057	73,502,593	75,823,182	77,714,640	79,653,140
Indebtness					
Interest	6,095,454	6,124,011	6,357,075	6,540,355	5,906,780
Principal	4,010,000	3,898,805	3,955,734	3,780,000	3,380,000
New money/PMS	31,936	331,036	531,228	735,027	1,903,552
0	0	0	0	0	0
Total Indebtness	10,137,390	10,353,852	10,844,037	11,055,382	11,190,332
Pensions					
Contributory	43,280,423	45,444,444	47,716,666	50,102,500	52,607,625
OPEB	1	1	250,000	250,000	250,000
Total Pension	43,280,424	45,444,445	47,966,666	50,352,500	52,857,625
Other-Capital & Wage Stab fund	156,000	50,000	670,000	676,255	682,144
TOTAL AMOUNT TO BE RAISED	521,216,908	531,293,601	540,563,964	548,600,251	557,590,423
Other amount to be raised					
Cherry Sheet Offsets 1-ER	317,188	326,704	336,505	346,600	356,998
Sub-Total	317,188	326,704	336,505	346,600	356,998
IIc. State & County cherry Sheet Charges (C.S. 1-EC total)	50,493,818	53,988,240	56,022,450	59,955,402	63,755,420
IId. Allowance for Abatements and Exemptions (Overlay)	2,089,125	2,191,022	2,325,123	2,487,067	2,639,288

	Total Budget	574,117,039	587,799,567	599,248,042	611,389,319	624,342,129
Surplus/Deficit		0	-4,095,331	-4,978,894	-5,525,649	-6,884,341

Revenue Assumptions

- (1) Several cuurent developments will come fully on line in the next 1 to 3 years
- (2) \$ and 5th year of forecast shows tax incentive expiring
- (3) Local Receipts assumes trash per unit is maxed out every other year
- (4) Chapter 70 School aid begins to slow significantly unless the Legislature makes material changes



Mission

Mayor Nicholson is the Chief Executive Officer of the City of Lynn and Chair of the School Committee. In that capacity, he is responsible for the operations of City government; appoints and manages department staff, as well as board and commission members; submits the annual budget to the City Council; approves all contracts; recommends bond issues; and represents the City with other government entities. The Mayor represents the City externally through organizations such as the Massachusetts Municipal Association, Metro Mayor's Coalition with the Metropolitan Area Planning Council, the North Shore Alliance, and collaborates with non-profit and business sector organizations. This is also Mayor Nicholson's third year chairing the MBTA Advisory Board Ferry Committee. Additionally, he was named to the Healey-Driscoll Administration's Anti-Hunger Task Force in 2025.

The Office of the Mayor ensures that Lynn residents, businesses, and visitors to City Hall receive the highest quality of services and assistance available to them. The Mayor's office exhibits the values of democracy and respect for all people and places a high priority on customer service, responsiveness, transparency, accountability, and equity. The Mayor and his staff are engaged in promoting the economic development vision of the City, ensuring public infrastructure and facilities projects are advanced, and partnering with state and federal elected officials on mutual goals. The office is active in developing the City's annual budget and five-year capital plan; highlighting outstanding achievements by residents, students, and business owners through citations, proclamations, and grand openings; advancing the vision of the Mayor; and communicating important information to the public through social media, press releases, and door-to-door canvassing. The Mayor and his team are involved in the successful planning and execution of special community events that positively impact the local economy, build civic pride and engagement, and improve the overall quality of life of all members of the community. Promoting language access and ensuring residents of all cultures, backgrounds, and language abilities has been a major focal point of the Mayor's office.

The Mayor's office includes the work of the Chief of Staff, Administrative Director, Senior Director of Policy and Intergovernmental Affairs, Communications & Strategic Initiatives Manager, Constituent Services and Community Affairs Coordinator, Chief of Wellbeing & DEI, and the Language and Community Access Coordinator who oversees the City's interpretation efforts, including the Spanish Language Interpreter.

Current Highlights

- Opened new high schools at Frederick Douglass Collegiate Academy at 195 Market St and City Arts and Sciences Academy at Fecteau-Leary
- Created over 250 youth summer jobs program with curriculum on financial literacy, interview prep, and more
- Continued to work with the City Council through the development process to attract almost \$1 billion of private investment including recruiting commercial and industrial growth opportunities.
- Affordable Housing Trust Fund awards supporting roughly 565 units of deed-restricted

affordable housing

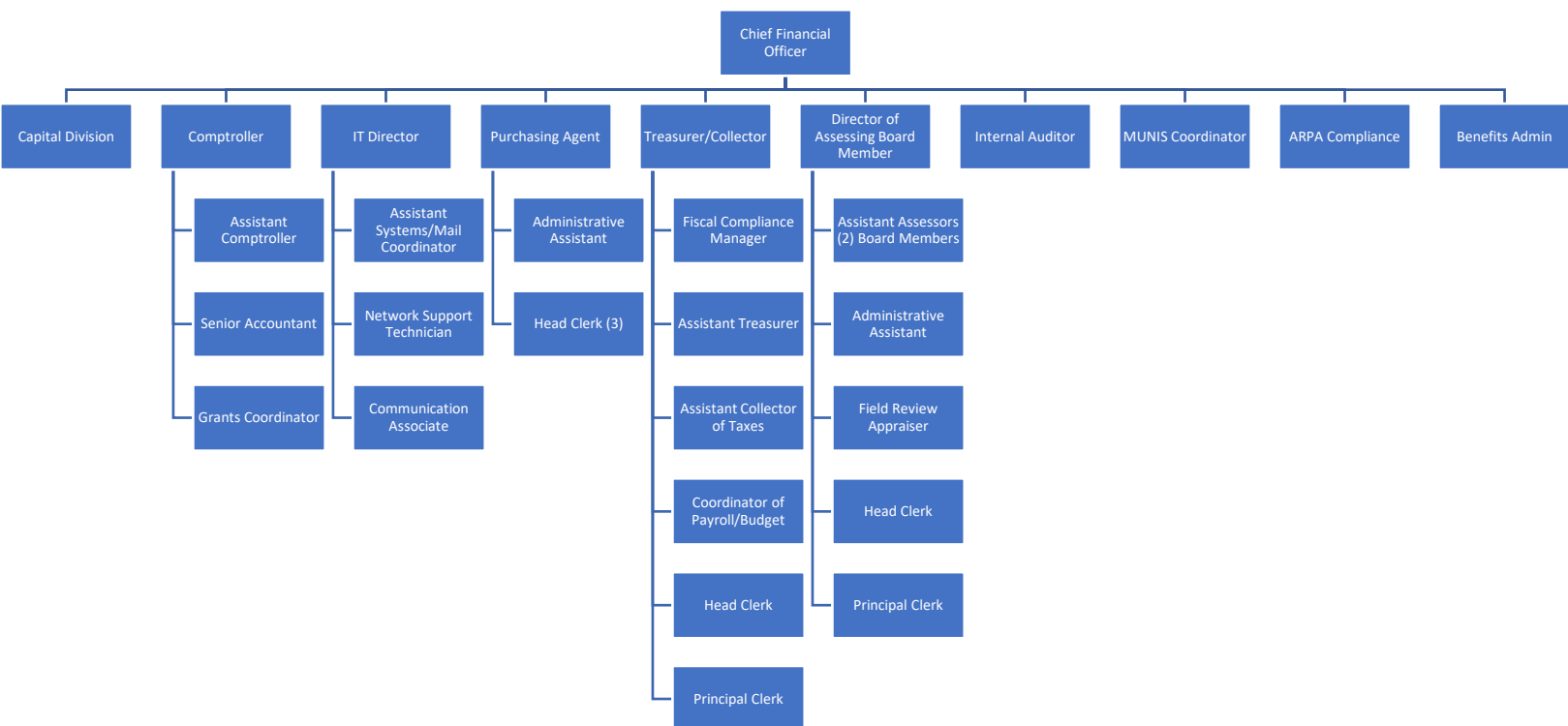
- Created the Lynn Relief Fund in partnership with the Lynn Housing Authority and Neighborhood Development and United Way to distribute funding to Lynn's most vulnerable residents during times of emergency
- Advanced construction of a new Pickering Middle School including the topping off of the steel structure
- Worked with City Council to advance the first overhaul of the City Charter and reorganization plan in over 30 years
- Continued to administer grants from opioid settlement funds with guidance from the Public Health Department and the Opioid Settlement Task Force to community organizations to combat substance use disorder, including prevention, recovery and harm reduction programs
- Continued City initiative to canvass neighborhoods affected by violence with Lynn Police, Public Health, City Council and other Departments and City agencies
- Worked with MBTA on the development of an RFI for the MBTA Commuter Garage that will reinvest their commitment in the City through Transit Oriented Development
- Mayor Nicholson was selected to serve on Governor Maura Healey's Anti-Hunger Task Force which seeks to prevent Massachusetts families from going hungry as federal cuts to food assistance creates significant hardships for children, seniors, veterans and people with disabilities
- Opened additional pre-K classrooms through Lynn Public Schools and community partners exhausting the waitlist for 4-year-old seats
- Hosted dozens of community and heritage events at City Hall to continue with the spirit of promoting openness and accessibility at City Hall.
- Opened signature waterfront park on the Lynnway, the Harbor Park
- Assisted hundreds of residents access city, state, and federal services via in-person visits to City Hall, phone calls, and e-mails as well as in the community at various events.
- Completed Phase 2 of the Lynn Senior Center which included renovations of the second floor to expand space to activity and learning for Lynn's aged residents
- Successfully completed a UV pilot for King's Beach which allowed for a water quality rating of 90% last summer, a significant improvement over the prior six-year average of 59%
- Continued to coordinate with the Department of Public Health and Eliot Mental Health Services to operate a temporary emergency warming shelter throughout the winter
- The CALM team has served over 800 people across substance use, mental and behavioral health and community mediation
- Our Language Access team has assisted with over 100 requests for in person translation and departmental document translations
- Launched the Youth Safety and Opportunity Collaborative to prevent community violence and offer more opportunities for youth/ young people.
- Established a multi-agency strategic outreach initiative to address the downtown challenges facing our community. This included a funding allocation from our opioid abatement funds to get unhoused folks into housing and keep them in housing through a partnership with Eliot Community Human Services. Over 100 people have been helped this year.

Initiatives

- June Summer Kickoff Festival with EDIC
- Annual July 3rd fireworks fundraising and celebrations
- City of Lynn Youth Summer Jobs Program
- Lynnside Out Festival
- Halloween Community Event
- Annual holiday activities
- Student Government Day
- Senior Tax Abatement Program
- Community flag raisings
- Arbor Day Celebration
- Women's History Month Event
- Asian American, Native Hawaiian & Pacific Islander Heritage Month Celebration and Vendor Fair
- Community-wide efforts to eradicate community violence, homelessness, and substance misuse

Future Goals

- Launch a wayfinding program to improve signage and navigation downtown
- Continue to expand pre-K capacity in the City
- Continue to support the construction of a new Pickering Middle School and advocate for additional resources for more public schools' classrooms
- Attract industry growth connected to Greater Boston's innovation economy
- Create affordable housing opportunities by ensuring AHTF and ARPA funded projects make progress toward completion
- Guide development of City's South Harbor Implementation Plan
- Implement traffic mitigation measures such as traffic light improvements and advance strategy for parking issues in the downtown
- Implement workforce development strategy with stakeholders across sectors through Lynn Workforce Collaborative
- Employee Resource Groups for professional development
- Work with MBTA to ensure MBTA's completion of garage reconstruction and redevelopment project
- Continue Diversity, Equity, and Inclusion training for City staff
- Further efforts to clean King's Beach
- Improve cleanliness of City streets
- Continue advocacy for the electrification of the commuter rail
- Continue City's success in winning infrastructure improvement grants such as MassWorks and Metropolitan Planning Organization roadway improvements
- Continue to expand vocational education seats
- Adopt Administrative Code to organize and optimize the City's operations



Finance

Mission Statement

To lead, manage, and collaborate with the Mayor, City Council, and financial departments to maximize revenues and control expenditures, ensuring the City has the resources necessary to deliver services aligned with its goals and priorities.

City Financial Operations

The City's Financial Department is comprised of the Chief Financial Officer, Internal Auditor, Munis Trainer, Comptroller, Treasurer/Collector, Chief Assessor, Chief Procurement Officer, Director of Capital Projects, and Information Technology Officer.

Together, these leaders and their teams coordinate all financial functions to ensure accurate, timely, and transparent financial reporting. This information enables the Mayor and City Council to plan and deliver essential public services to residents.

Each department plays a critical role in assessing, collecting, managing, and disbursing City funds. In accordance with statutory responsibilities, these departments work collaboratively to provide the financial infrastructure necessary to support effective municipal operations.

The Chief Financial Officer (CFO) position was established as a full-time role under Chapter 58 of the Acts of 2018 to strengthen the City's financial oversight. The CFO is responsible for managing financial resources, maximizing value, and ensuring equitable service delivery within available resources.

Key structural advancements include:

- Consolidation of the Treasurer and Collector roles (2019)
 - Addition of an Internal Auditor (2020)
 - Establishment of the Director of Capital Projects position (2025)
-

Current Highlights

- Hired the City's first Director of Information Technology
 - Certified Free Cash at \$23.7 million (4.3% of annual budget up from 4.1%)
 - Established a permanent trash billing structure with biannual payments
 - Funded the OPEB Trust Fund for the fourth consecutive year
-

Goals

- Increase financial reserves to 10% of the City's annual budget
 - Implement standardized expenditure protocols for large, cross-departmental contracts
 - Achieve and maintain strong bond ratings (Moody's upgrade aligned with S&P A+ rating, with a positive outlook)
 - Finalize and codify updated financial policies through City Council approval
-

Summary

The CFO position, established under Chapter 58 of the Acts of 2018, plays a central role in strengthening the City's financial condition. I am committed to serving the Mayor, City Council, staff, and more than 104,000 residents by providing consistent, reliable financial leadership.

Recent financial assessments indicate over \$255 million in capital improvement needs over the next decade. Addressing these demands will require strategic planning, innovation, and disciplined financial management.

Through the use of technology, improved processes, and enhanced revenue strategies, I aim to position the City for long-term fiscal stability and economic growth. Working collaboratively with City leadership, I will continue to develop and implement financial strategies that support both current needs and future opportunities.

Comptroller

Mission Statement

Provide supervision & oversight over all financial activities of the City; maintain the City's financial accounting system in a manner that is capable of responding to a variety of financial information needs; prepare and distribute timely and accurate financial reports to management; the City Council; state and federal agencies; taxpayers and members of the public; perform other duties as assigned by the Chief Financial Officer.

Operations

The Comptroller's Office provides accounting, auditing and financial reporting services to all City Departments, Boards, and Commissions in accordance with Massachusetts General Laws, Municipal Ordinances, and Generally Accepted Accounting Principles for State and Local Governments.

Current Highlights

Provide oversight of all financial activities of the City for purposes of:

- Assuring financial transactions are undertaken in accordance with federal, state, and local law, regulation, contract, and policy; and that City assets are protected from misuse or misappropriation
- Assuring that financial transactions are properly documented and approved
- Assuring that financial transactions are properly recorded in the City's accounting system
- Prepare and distribute accurate and timely financial reports from data maintained in the accounting system in order to meet reporting needs of:
 - The Mayor and City Council
 - City departments
 - Boards and committees
 - State & federal grant and oversight agencies
 - Trustees of City trust funds
 - Independent financial auditors
 - Financial Markets, citizens & taxpayers
 - Serve as one of the five trustees of the City's contributory retirement system
- Administer the City's property insurance program
- Assist the CFO and Mayor's Office in the preparation of the annual budget
- Assist the City Council in the analysis and approval of the annual budget
- Coordinate the completion of the annual independent financial audit
- Provide financial research and analysis assistance to the City Council, as requested

Goals & Future Highlights

- Implement Electronic Fund Payments to Vendors
- Implement an upgrade to Munis 2024.7 which provides the City with the latest version of Munis as well as Cyber protection
- Improve the City's Bond rating and establish sufficient Cash Reserves
- Hired a Grants Coordinator Position within Department
- Develop a Munis Training Program to educate End Users of system enhancements and to embrace technology
- Review and establish proper Revolving Funds mandated by ordinance

Summary

This Department is the epitome of the Financial Watchdog for the City. We are a no-frills office with a total of four Full Time dedicated staff members. We are a Munis Community and currently implemented the Human Resource and Payroll Module as of January 1, 2016. This was the beginning of getting the City to invest in Information Technology. Updates are done regularly to stay with the latest version of Munis. It's a challenge but we have to invest in this to stay with technology. I would like the City to move to a more paperless system in the next several years and with archiving and cloud-based applications this can be easily obtained. We are committed to assisting city employees by following strong internal controls and by taking pride in working for the City.

Treasurer/Collector

Mission Statement

The primary mission of the Treasurer/Collector's office is to ensure the secure and accurate collection of taxes and committed bills, focusing on equitable treatment of taxpayers while adhering to the law. This role includes supporting public services through efficient tax collection, managing City revenue, and overseeing various funds. The office aims to maintain trust with stakeholders and ensure the long-term financial health of the City.

Operations

The Treasurer/Collector's Department is responsible for the receipt, custody, investment, and disbursement of all municipal funds, as well as the billing and collection of real estate taxes, personal property taxes, motor vehicle excise, solid waste fees, and other municipal revenues. The department ensures that all revenues are accurately billed, collected, recorded, and deposited in accordance with Massachusetts General Laws and local policies. In addition, the Treasurer manages the City's payroll, cash flow, banking relationships, debt service payments, and short- and long-term investments, maintaining appropriate internal controls to safeguard public funds. The department works closely with the Assessor, Comptroller, and Chief Financial Officer to ensure timely reconciliation of accounts, accurate financial reporting, and compliance with statutory requirements.

Current Highlights

- Streamlined processes to ensure residents and businesses can quickly get assistance with billing or payment-related inquiries.
- Enhanced communication with taxpayers, including sending reminders, notices, and offering user-friendly online resources.
- Ensured compliance with all regulatory standards and best practices related to financial management and internal controls.
- Strengthened collaboration with other municipal departments to ensure smooth operations and the efficient management of funds across departments.
- Incorporated sustainable financial practices, including long-term financial planning, to ensure the office's stability during economic downturns.
- Set up contingency funds or planning for future infrastructure investments, helping the community avoid sudden fiscal crises.

Goals & Future Highlights

- Improve clarity and consistency of public communications regarding bills, due dates, and penalties

- Reduce counter wait times and response times during peak billing periods
- Continue to balance firm collection practices with sensitivity to taxpayer hardship
- Continue to refine policies and procedures to reflect best practices and staff succession needs
- Enhance segregation of duties and cross-training to reduce operational risk
- Conduct periodic internal reviews to identify process improvements
- Maintain strong audit outcomes and timely resolution of any findings
- Invest in ongoing staff training and professional development
- Cross-train staff to ensure continuity of operations during absences or turnover
- Improve documentation of institutional knowledge and key processes
- Support succession planning within the department

Summary

The Treasurer/Collector's Department serves as a central component of the City's financial operations, with responsibility for the custody, investment, and disbursement of municipal funds, as well as the billing and collection of major revenue sources. The department plays a critical role in maintaining the City's fiscal stability by ensuring that revenues are collected timely, funds are safeguarded through appropriate internal controls, and obligations such as payroll and debt service are met in accordance with statutory requirements.

Operations within the department are guided by Massachusetts General Laws and established financial policies, with an emphasis on accuracy, compliance, and accountability. The office works closely with the Chief Financial Officer and other finance-related departments to support cash flow management, financial reporting, and long-term fiscal planning. Through its oversight of investments, banking relationships, and debt service payments, the department contributes directly to the City's overall financial health.

In addition to its financial stewardship responsibilities, the Treasurer/Collector's Department serves as a key point of contact for residents and businesses. The department provides multiple payment options and maintains regular public-facing hours to ensure accessibility, particularly during peak billing periods. Balancing effective collection practices with customer service considerations remains an ongoing focus.

Overall, the Treasurer/Collector's Department is a foundational operational unit within the City's financial structure, providing essential services that support daily operations, regulatory compliance, and long-term financial sustainability.

Assessing

Mission Statement

To provide fair and equitable assessments for all property in the City of Lynn. To serve a multicultural community efficiently and professionally while utilizing emerging technologies and procedures. Ensuring our process is administered with integrity, transparency, and consistency.

Operations

The Board of Assessors is the local agency responsible for all local taxes as set by the General Laws of the Commonwealth. Assessors determine full and fair cash valuations and classify all property in Lynn as of January 1 each year. They analyze and set valuations, vet abatement applications, review exemptions, and manage the overlay account. The department maintains a database of all taxable and non-taxable properties, which are public records. Additionally, the department assesses the city's new growth valuation arising from construction and permit activity.

The Assessing Department's operations are overseen by the Division of Local Services (DLS) of the Department of Revenue, as provided by Massachusetts General Laws. The DOR ensures that property is assessed at full and fair cash value. It also reviews revenue and spending projections to ensure compliance with Proposition 2-1/2 before approving the annual tax rate. Every five years, the DLS reviews the assessors' assessment procedures to ensure they meet minimum standards of assessment performance. The goal is to establish a fair and accurate cash valuation approved by the Commissioner of Revenue.

Current Highlights

- Expanded personal exemptions for Veterans and raised the local personal property exemption for businesses to a minimum value of \$10,000.
- FY2026 saw the highest new growth on record, resulting in an additional \$3.2 million in tax levy growth.
- Implementing ArcGIS for visualization, analysis, and forms to increase transparency and efficiency.
- Enhanced the website with additional forms and information for taxpayers.
- Cross-trained for multiple positions to improve operations, reduce response time, and increase efficiency in responding to public requests.

Goals & Future Highlights

- DOR 5-year directives continued (FY2023-FY2028).
 - Complete 1/3 of the required PP inspections
 - Complete 1/2 of real estate data collection
- Complete sales review by June 1, 2026.
- Submit adjusted values and new growth to DOR by November 1, 2026.
- Submit tax rates for approval by November 10.
- Enhance education opportunities and additional cross-training within the department.
- Have all applicable staff members be accredited by the MAAO.

Summary

The Assessing Department remains committed to ensuring that all properties are assessed fairly and equitably, meeting the expectations and deadlines set by the Division of Local Services (DLS) and the Commissioner of Revenue. We have enhanced our technology infrastructure to deliver a more reliable, accurate public database. By using an updated CAMA system, digital imagery, machine learning, and AI for deed processing, and expanded GIS capabilities, we are committed to employing the latest technology to better serve our community and collaborate resources with other departments. To date, we have expanded our reach with technology to ten departments.

The Assessing Department continues to enhance its operations and increase efficiency. It maintains the City's database of over 21,000 real estate parcels, 2,000 business personal property accounts valued at more than \$15.6 billion, and an additional 80,000 motor vehicle excise accounts. These operations are managed by a Board of three Assessors, a field appraiser, and three clerks.

Purchasing

Mission Statement FY 2027

The City of Lynn ("City") Purchasing Department mission is to provide a procurement system of quality and integrity; provide for fair and open competition and equitable treatment of all persons or firms involved in purchasing by the City; ensure that supplies, services and construction projects are procured efficiently, effectively, and at the most favorable prices available to the City; promote competition in contracting; and assure that City purchasing actions are in full compliance with applicable State, Federal and local procurement laws.

All procurement and contracting activities of the City is conducted in accordance with all applicable provisions of M.G.L. Chapter 30B; M.G.L. Chapter 30, Section 39M; and M.G.L. Chapter 149 Sections 44 A-J, M.G.L. c. 7, §§38 A½-O and Federal Regulations at 2 CFR 200 (if federally funded)

The term "procurement," as referenced, includes the procuring, purchasing, leasing, or renting of: (1) goods, supplies, equipment, and materials, (2) construction and maintenance; consultant services, (3) architectural and engineering (A/E) services, (4) social services, and (5) other services.

We believe procurement planning in local government is essential for ensuring efficient and effective delivery of goods, services and infrastructure to meet the needs of our community. By planning procurement activities in advance, we can optimize our budgets by identifying projects by priority, allocate resources accordingly and ensure compliance with relevant laws. This helps maximize the value of limited financial resources and ensures taxpayer funds are used efficiently while reducing the risk of legal challenges or penalties

As a department we continue to communicate, educate and work with all other City departments on procurement requirements and procedures. Our door is always open to anyone with a procurement question. We believe communication, knowledge and cooperation are keys to empowering our city through strategic procurement, innovation and transparency. Helping efficiently and ethically procuring goods and services that enhance the quality of life of our residents while upholding the highest standard of integrity and accountability.

The City of Lynn Procurement Policy is available for review on the City web site under the Purchasing Department. Other resources on the purchasing page are the M.G.L. Chapter 30B Manual; Procuring Supplies, Services and Real Property and the manual for Designing and Construction Public Facilities. These manuals are great resources for employees, residents and companies, looking to work with the city, to get a better understanding of Massachusetts Procurement Laws.

Information Technology

Mission Statement

The Lynn Information Technology Department is committed to building and maintaining a secure, resilient, network infrastructure that meets the current and evolving technological needs of the City of Lynn. We deliver accurate, timely information systems and provide responsive technical support to all City departments and agencies, enabling efficient and effective public service. Our department also works proactively to protect City systems from cyber threats and ensure data integrity. We strive to innovate, collaborate, and continuously improve IT services to better serve the residents of Lynn.

Operations

- Manage the development, integration and maintenance of systems critical to the functioning of all City departments, including Police, Fire, Public Works, Library, and the Mayor's office.
- Manage the City's day-to-day information technology activities, including system operations, support and administration, desktop administration and IT Help Desk support services to ensure excellent customer service
- Plan, develop, direct and manage the technologies (applications, systems, platforms) and resources (city staff, contractors, vendors) to modernize and transform legacy systems to deliver a highly productive business environment for all City departments.
- Focus on IT best practice, change management, Agile, outcomes-based performance measurement, and human centered design to continuously improve the City's service delivery.
- Identify opportunities to make departmental operating systems more effective and efficient and drive performance and quality for continuous improvement.
- Work with stakeholders and technology partners to define service management and IT communication. Ensures all project issues and risk are appropriately identified and resolved.
- Work with stakeholders, including the Lynn Public Schools IT team, to plan and execute work while balancing technical enhancements and new feature development
- Oversee cybersecurity, disaster recovery and resiliency for the City's systems including strategies and priorities for system recovery, conducting risk assessments and audits, developing policies, providing education and training and ensuring compliance with City policies and procedures
- Develop and manage the City's IT budget in collaboration with the CFO, as well as a comprehensive plan for IT project management, and IT hardware and software procurement including issuing RFPs and RFQs.
- Facilitate ongoing development, implementation and maintenance of the City's disaster recovery continuity of operations plans

Current Highlights

- Provide comprehensive training for departmental staff on updated cybersecurity protocols, including routine refresher courses and role-based instruction to ensure all employees—from front-line staff to management—understand how to identify threats, follow safe practices, and respond effectively to incidents.
- Completed the transition of all City departments to the Office 365 cloud platform and implement Multi-Factor Authentication (MFA) to enhance security and protect user access across the cloud environment.
- Established an IT ticketing system to more effectively track service requests, identify recurring issues, plan for future technology needs, and enhance communication with employees regarding the status and resolution of their IT requests.
- Established a new asset tracking system and developed a technology purchasing plan to support efficient budgeting, lifecycle management, and strategic IT growth across all departments.
- Introduced redundancy measures for the onsite Tyler Technologies/Munis ERP network equipment to ensure continuous availability and to minimize disruptions to critical operations.
- Enhanced the City's phone system IVR (Interactive Voice Response) to provide greater accessibility and offer more information, improving the overall user experience for residents and staff.
- Reviewed contracts and maintenance agreements to identify areas of savings by reviewing pricing structures, service utilization, and potential opportunities for renegotiation or consolidation.
- Updated Senior Center (COA) network.
- Replaced Pitney Bowes Mailroom Machine – allows for tracking of outgoing mail by department.
- Replaced 100 aged out computers with new equipment. Moved many users to laptops with docks instead of users having multiple machines. Good cost savings and efficiencies as a result
- Helped to design and configure Council Website for Public Comment signup.

Goals & Future Highlights

- Move existing employee badge system and/or replace with new system.
- Update and add wireless for Auditorium, Parking, and DPW.
- Work with Clerks department to help digitize their workflow.
- Transition to a new Co-Managed MSP
- Fire Department Phone System update/change (Merge with City Hall Phone System)
- Move 911 dispatch, critical Servers and infrastructure away from Wayne Alarm to Friend Street Location.
- Replace aging Fire department Switches and PD
- Work with Munis to migrate away from onsite VPN appliance
 - This will allow removal of Comcast
 - Easier access without VPN will be possible after migration MFA enforced (internal & external)
- Migrate all remaining users to MFA
 - Office 365
 - Munis
- Roll out remote support application to all computers
 - This will allow us access to all devices on and off our network for better support and visibility
- Continued update of aging hardware
 - Finish updating the remaining windows 10 pcs
 - Updating of AD/File Servers for Fire and LCH (Possible Virtualization)
- IT Server room refresh - remove retired equipment, organize rack and cabling

Summary

The Information Technology (IT) Department supports all City-controlled departments by delivering and maintaining essential hardware, software, and digital services that enable each department to fulfill its mission. We promote effective internal and external communication, provide personnel with the tools and information needed to carry out their work efficiently, and enhance customer service through responsive technical support.

In addition to day-to-day support, we are actively developing and implementing forward-thinking solutions to strengthen and secure the City's overall IT infrastructure. We are also working closely with department heads to identify and implement technology solutions that improve departmental efficiencies and streamline operations.

Capital Projects

Mission Statement

The Capital Projects Unit is responsible for planning and supervising the design and execution of all energy efficiency, construction, and maintenance projects for municipal and school buildings and facilities with a value of greater than \$25,000. The unit works with city departments and designers to prepare an appropriate solution to the needs of the department and community. Upon completion of the design, the CPU supervises the contractors in executing the work. As part of the design process, the CPU ensures that the city's Green Communities obligations are maintained and energy-efficient equipment is installed to meet the city's energy efficiency goals. In addition to oversight of design and construction projects, the CPU is responsible for the preparation of the city's 5-year Capital Improvement Plan. This plan is prepared in conjunction with the Mayor, CFO, and city department heads to identify, classify, prioritize, and place into the city's Capital Improvement Plan projects to update or replace city assets. The CPU also provides energy management services for the city and energy advocacy for city residents. In addition, the CPU will perform other duties as assigned by the Mayor or Chief Financial Officer.

Operations

The Capital Projects Unit provides design, supervision, research, and reporting for the city and all departments for energy management and advocacy, as well as the design and execution of construction projects, including the City's Capital Improvement Plan. The CPU is composed of a Director, Project Managers, Energy Manager, Energy Advocate, and Administrative Assistant. All team players work together to ensure that projects assigned to the unit are completed in a timely, cost-efficient, and energy-responsible manner to benefit the users and taxpayers of the city.

Current Highlights

- Oversight of the construction of the new Pickering Middle School
- Buildout of 195 Market Street into two schools and the school administrative offices
- Buildout of the CASA at Fecteau-Leary School
- Oversight of the MSBA Accelerated window and door projects at the Drewicz and Sisson Elementary Schools
- Replacement of the boilers and rooftop units at the English High School
- Obtaining and executing a 4.8 million grant from MassCEC for the electrification of the Lynn Vocational Technical Institute

Goals & Future Highlights

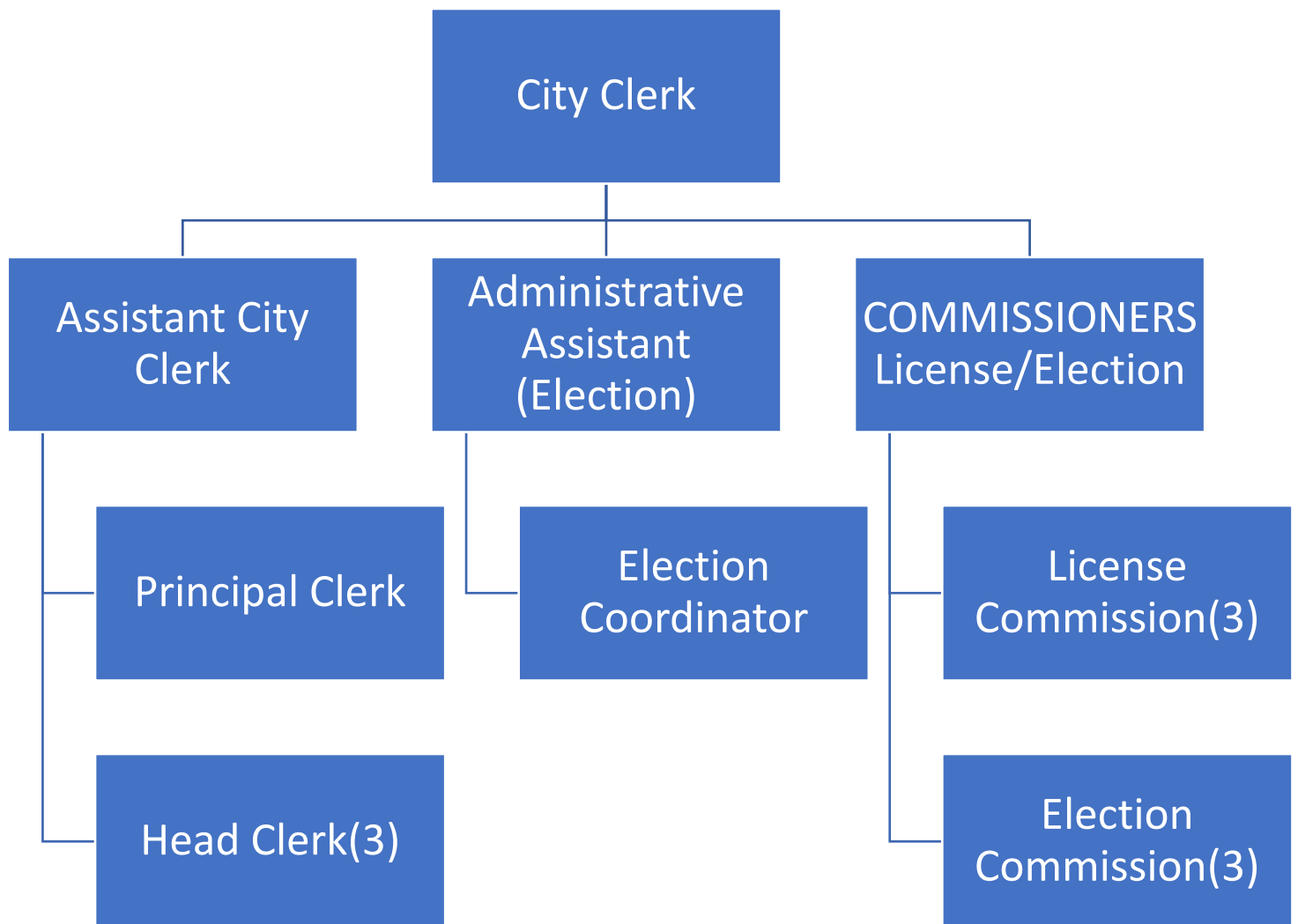
- Implementation of Capital Planning and Project Management Software
- Completion of the city's HVAC equipment replacement schedule
- Identify and apply for all grants relating to the upgrade or replacement of the city's assets
- Improve residents' access to MassSave programs and initiatives

- Implement energy efficiency projects to reduce city energy costs
- Communicate with all departments to ensure the accuracy and effectiveness of the city's Capital Improvement Plan

Summary

This Department is the culmination of the city's desire and planning to ensure that its assets are maintained in an appropriate, cost-effective, and energy-efficient manner. The Unit works with designers, department heads, the Massachusetts School Building Authority, utility companies, and the Commonwealth to ensure that all grants and other sources of funding are identified and utilized to minimize the financial effect on the city's budget.

The CPU team is committed to ensuring that the city's funds committed to improving or replacing its assets are spent as effectively and judiciously as possible. The team strives to maintain effective communication with all stakeholders to ensure outcomes are in line with stakeholders' expectations.



CITY CLERK – ELECTION OFFICE MISSION STATEMENT

The City Clerk is the historian of the community, for the entire recorded history of the City and its people in their care. The City Clerk's Office operates at the heart of Lynn City government, providing vital services for the residents of the City of Lynn. Situated on the second floor of Lynn City Hall in Rooms 204/205, the Clerk's Office records every significant life event; births, deaths and marriages that take place in Lynn while maintaining the state's official copies of these records. The office also issues Dog License, Dog Park Permits, Raffle Permits, Business Certificates, Taxi and Livery Operators Permits, Inflammable Licenses and Second-Hand Article Licenses. The City Clerk acts on behalf of the City maintaining the records of the City, while providing a formal link between the citizens and their government. The City Clerk's mission is to work toward making life better for the people of Lynn.

Tasked with conducting the annual municipal census, the City Clerks compiles data from over 104,000 residents. It plays a pivotal role in ensuring the integrity and accuracy of Federal, State and Municipal elections, offering multiple voting methods such as mail-in voting, early in-person voting and Election Day voting. The department is instrumental in training and coordinating over 200 election workers, thereby facilitating fair and secure electoral processes.

The City Clerk's Office also provided support for the work for the City Council, creating Council agendas and reports, providing transparency of the legislative process. The Clerk's office staffs all committee and council meeting, gathering information Councilors need to make decisions, updating and maintaining the City's Ordinances, and ensuring public access to this information.

The Clerk's Office oversees the City's archives, which hold the City's municipal records for the 1650s to today. The City Clerk, alongside assisting in public records requests, collaborates with City Department to maintain and organize the City's records, including collaborating in City Hall shredding events to ensure compliance with State law.

Operations

The City Clerk is responsible for the legislative operations of the City and directly accountable to the City Council. The City Clerk has direct signature authority and his signature is required on all Ordinances, Resolutions, and other official documents of the City. The public can obtain a certified copy if their birth record, apply for a marriage license and get certified copies of death records. We also have over thirty applications for Licenses and Permits required to do business in the City of Lynn. With over 104,000 citizens residing in Lynn, the City Clerk also serves as the Election Commissioner in charge of all local, State and Federal elections and oversees the annual Federal Census. With 30 Precincts in 8 voting locations, this office is ready and prepared to run these elections for our current **60,806** voters in the City of Lynn. We also continue to take on the huge responsibility of "early/mail in voting" instituted permanently by the State.

Goals & Future Highlights

- Search for Grants to help fund the preservation of our 160 year-old historical records.
- Research digitizing records to not only preserve and archive records, but also provide better access of information to the public.
- Create a Municipal Code of all City Ordinances and to have this Municipal Code available on the City

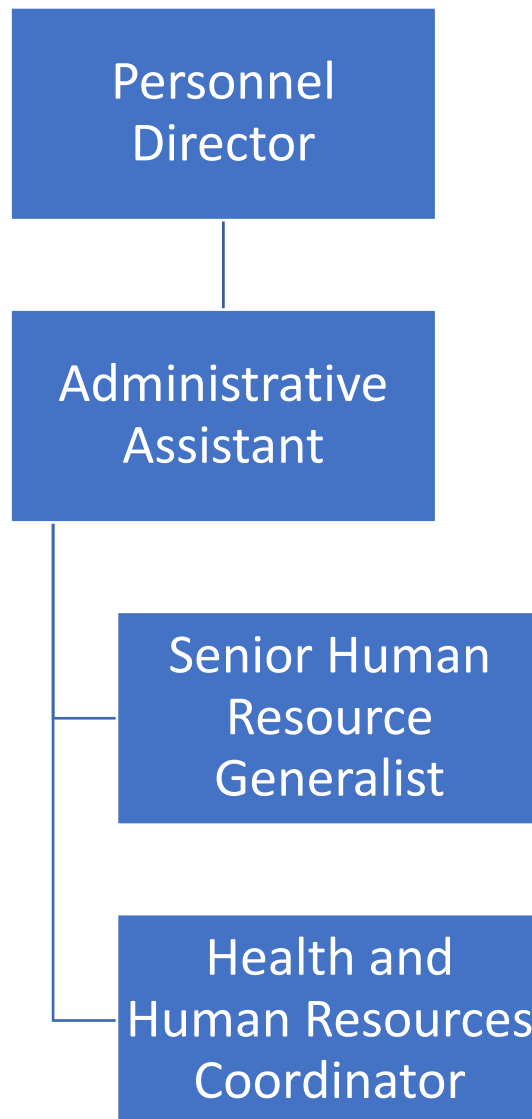
and State websites.

- Establish a monthly City Clerk newsletter to highlight important legislative actions undertaken by our elected officials and inform the public of important civic dates for election and the census.

The City clerk' team strives to provide essential services to the residents and businesses of Lynn. Whether you need to acquire a vital record, register to vote, run for office, or license your dog, my staff is ready, willing and able to assist you. Visit our website at www.lynnma.gov/city_government?departments/cityclerk in order to learn more about my office and to access forms and apply for licenses.

Sincerely,

James P. Lamanna
City Clerk/Chief of Elections/Public Records Access Officer



Personnel

Department Team

Drew Russo, Personnel Director

Maria Foglietta Bray, Administrative Assistant

Alyson Hart, Senior Human Resources Generalist

Iris Martinez, Health and Human Resources Coordinator

Mission and Overview

The Personnel Department works collaboratively with the mayor, city council, labor attorney, department heads, union leaders, individual city employees, and community stakeholders to develop and manage employee programs, ensure the equitable treatment of employees, and provide programs and services that enhance the work environment. The personnel department posts and promotes job openings, maintains confidential employee records, calls for Civil Service lists, manages the Civil and Labor Service processes, provides guidance to employees, administers city employee health insurance benefits and leave requests, workers compensation, and unemployment claims, coordinates initiatives to enhance workplace culture, and is authorized to request CORI reports.

Highlights

Six of seven city bargaining units under contract through June 30, 2028, with a seventh union in progress as of March 1, 2026. All unions under one Health Insurance Agreement through June 30, 2028.

Oversaw hiring and recruitment processes that addressed critical administrative needs in multiple departments including ISD, Board of Assessors, Department of Public Health, and the Lynn Police Department. The department is currently working on senior leadership searches for two Assistant City Solicitors, a Director of Buildings and Grounds, and a City Assessor.

Thanks to our outreach efforts through web, e-mail, and social media, we received eight-hundred and fifty-seven (857) applications for fifty-one positions posted in 2025. Most marketing is done in house, with occasional use of platforms like the Massachusetts Municipal Association, LinkedIn, and Indeed.

Continued opportunities for professional development including one-on-one coaching opportunities to participate in seminars via the Massachusetts Municipal Association, skills building workshops like our Conversational Spanish for the Workplace course through North Shore Community College, and a daylong Conflict Resolution workshop for new employees facilitated by the Resolution Center. These are offered at no-cost to city employees.

Personnel Director working collaboratively with Internal Auditor and Chief of Community Wellbeing and DEI to co-lead the City's Workforce Development and Equity Initiative (WDEI) with a steering committee of ten employees. Initial

workshops have focused on employee wellness, professional skills building, and access to city benefits.

Ongoing coordination of employee camaraderie initiatives to boost morale and increase inter-department relationship building among City staff.

Facilitated the Civil Service process primarily coordinated by our Administrative Assistant who worked collaboratively to onboard new police officers, firefighters, and fire alarm operators. Worked with Chief Reddy to implement the Civil Service approved local register hiring which allowed the city to hire and recruit thirteen new police officers in addition to sixteen hired through the Civil Service examination process.

Oversaw a Civil Service approved Assessment Center that resulted in the appointment of a new Deputy Chief of Police.

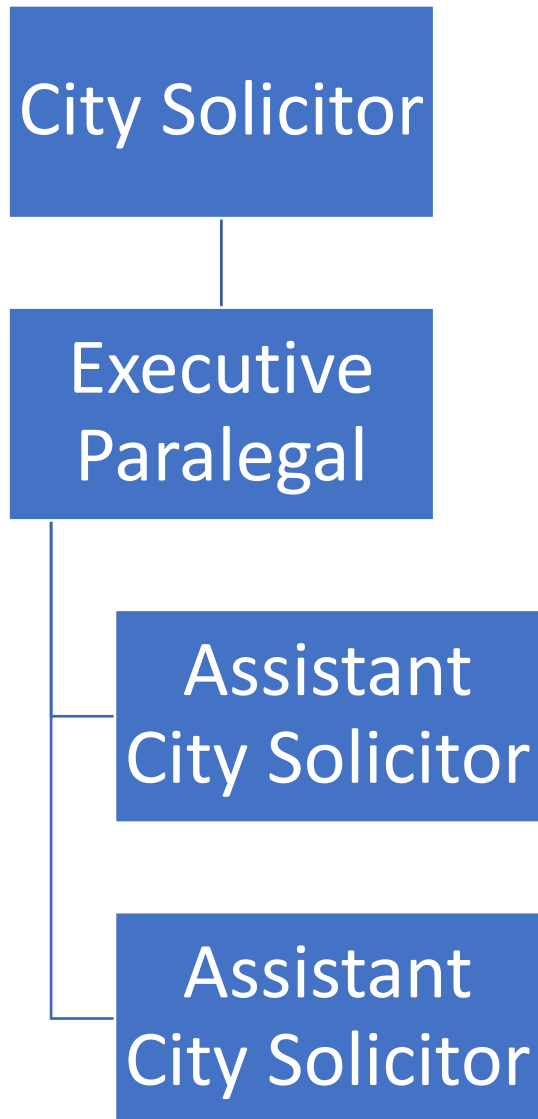
Continue to provide valuable assistance to our Spanish-speaking job seekers and participates in the City's ongoing effort to expand language access, particularly through translation.

Personnel Director participated in a weeklong program through the Bloomberg Institute for Cities at Harvard University focused on Talent Management strategies. Working with a team including the Chief of Wellbeing and Treasurer/Collector to develop a leadership initiative designed to support city Department Heads.

Oversee the City's participation in the learning management system implemented by the State Ethics Commission to conduct biannual conflict of interest trainings.

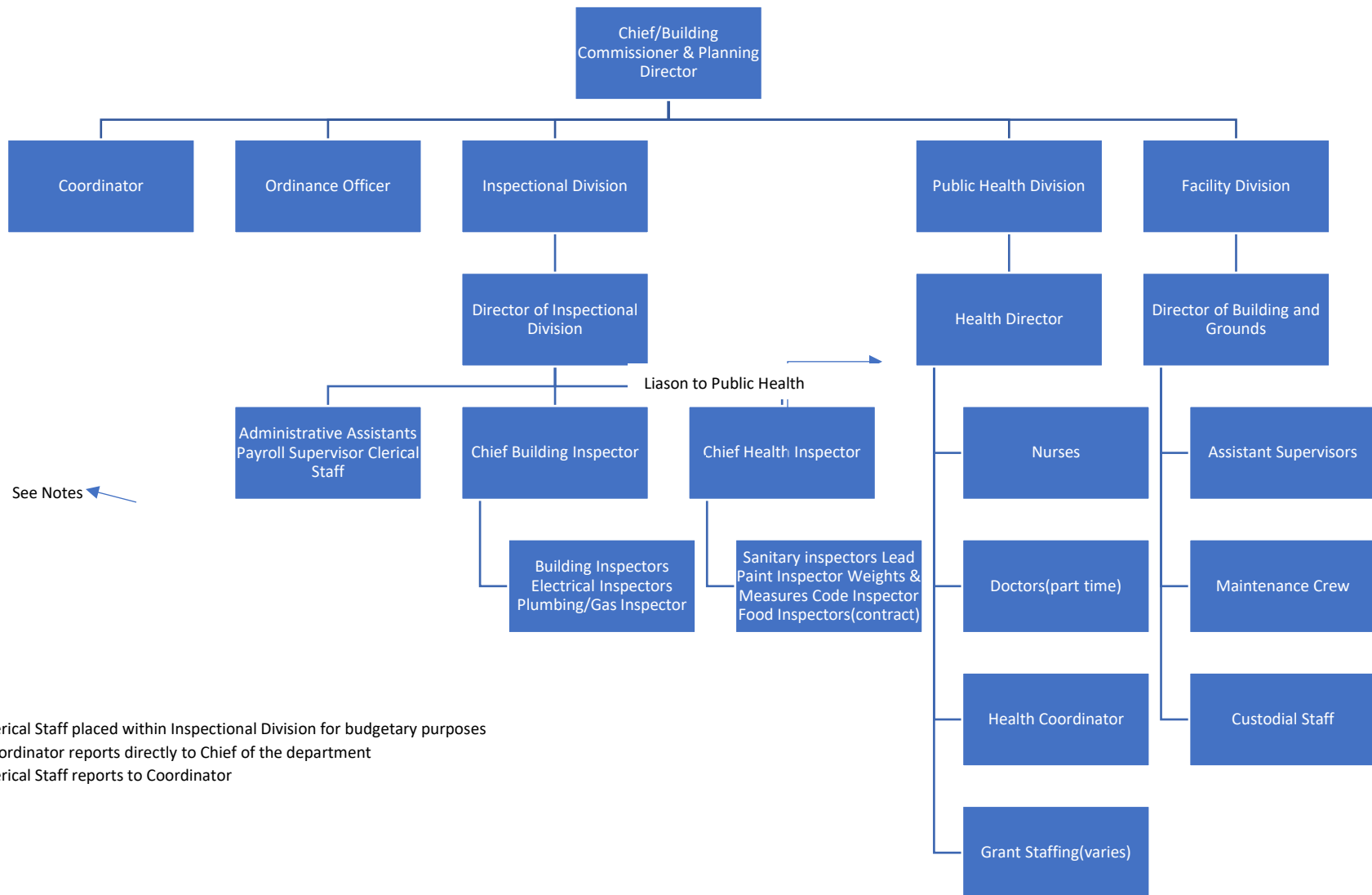
Ongoing Goals

- Continue to enhance tracking systems for applications, onboarding, approved leaves, and voluntary resignations.
- Work with the Mayor to develop and implement a Progressive Discipline policy for department heads and non-union employees consistent with the 2025 Lynn City Charter.
- Ensure compliance with Massachusetts Pay Transparency Law, enacted in 2024.
- Improve integration with the City's benefits team to ensure a high-quality experience for all City and LPS employees.



Mission Statement of the City of Lynn's Law Department

The mission of the Law Department is to provide excellent legal advice, representation, and services to the Mayor, City Council, Boards, Commissions and City Departments. The Law Department is charged with the prosecution and defense of all lawsuits in which the City is a party in state and federal courts and in administrative agencies. The Law Department functions as a full-service law office, handling the City's litigation and other legal functions in-house to the maximum extent possible. The Law Department employs three experienced attorneys and an executive paralegal.



Notes:

1. Clerical Staff placed within Inspectional Division for budgetary purposes
2. Coordinator reports directly to Chief of the department
3. Clerical Staff reports to Coordinator

Inspectional Services

Mission Statement

The Inspectional Services Department, under the direction of the Chief of Inspectional Services, is committed to protecting public health, safety, and the quality of life in our community. Through our Inspectional, Health, and Facilities divisions, we coordinate and manage all city inspection activities, maintain accurate and accessible records, and enforce applicable laws, codes, ordinances, and regulations. We ensure the proper maintenance and repair of public buildings, oversee traffic signals and street lighting, and support the safe development of subdivisions. Our mission is to provide responsive, efficient, and professional services that uphold community standards and promote a safe, well-maintained city for all residents.

Inspectional Division operations

The Inspectional Division operates under the direct supervision of the Director of the Inspectional Division, who is appointed by the Mayor and reports to the Chief of the Inspectional Services Department. The division is responsible for all inspection, administrative, and enforcement duties related to buildings and properties. This includes enforcing all building, housing, health, sanitation, and safety regulations mandated by the City and the Commonwealth. The division oversees compliance with state building, plumbing, electrical, gas fitting, and appliance codes; weights and measures standards; sanitary and food codes; Board of Health regulations; and all applicable City of Lynn ordinances.

The division reviews and approves permit applications, conducts plan reviews, and coordinates all required inspections. It also investigates and enforces violations related to nuisances and property conditions as well as the City of Lynn Zoning Ordinance. All complaints regarding the condition of housing, properties, and structures are investigated by the Inspectional Division's inspectors and the Zoning Enforcement Officer.

The Inspectional Division has also fully implemented the City's Rental Inspection Ordinance. This ordinance requires all rental units in the City of Lynn to be registered with the City and inspected once every five years. The program was established to maintain an up-to-date inventory of all rental units and their owners, address the transient nature of the rental market, and focus City resources on chronic problem properties and priority offenders.

The program is operated in-house by a dedicated team responsible for both the registration and inspection processes. Every structure containing a residential rental unit must register all units and undergo sanitary code and life safety inspections for each unit once every five years.

In Fiscal Year 2025, the department completed a total of 3,513 rental unit inspections, only 11% of which were reinspection's for properties that didn't pass or provide access for their initial appointment, and 12,125 registrations/re-registrations. To date, a total of 25,282 units have been identified for registration under the ordinance. Of that, 95.99% have registered with the City at least once since the adoption of the ordinance.

Facilities Division operations

The Facilities Division operates under the direct supervision of the Director of Building and Grounds, who is appointed by the Mayor and reports to the Chief of the Inspectional Services Department.

The Facilities Division is dedicated to providing safe, clean, and comfortable environments that support the education and development of our children while ensuring an efficient, productive workplace for all City employees. The division is committed to delivering these services as economically and efficiently as possible. The Facilities Division oversees the maintenance, repair, and safe operation of approximately three million square feet of buildings under the jurisdiction of the Inspectional Services Department. Responsibilities include cleaning services; heating, ventilation, and air conditioning; plumbing; carpentry; painting; minor repairs; environmental health and safety; and all other aspects of building maintenance and facilities management.

In addition to managing City buildings, the division maintains the City's traffic light infrastructure at seventy intersections and 7,776 City-owned streetlights. The Facilities Division currently services Twenty-Nine Lynn Public Schools buildings, sixteen municipal facilities—including fire stations, City Hall, the Public Library, the Senior Center, and the Lynn Police Station—as well as numerous additional City-owned locations.

The division brings expertise to every aspect of building management and maintenance. This work is carried out by a dedicated team of in-house custodians, maintenance trades personnel, supervisors, and support staff. To enhance capacity, the division also employs contract cleaning services in various facilities and engages trade contractors to supplement in-house staff on specialized maintenance projects.

Current Highlights

This year the Inspectional Services Department preformed the following service:

- Responded to 2,617 Complaints
- Preformed 11,870 inspections
- Issued 24,069 permits
- Issued 5,508 citations with a revenue of approximately \$1,150,000
- Collected approximately \$5,200,000 in permit fees
- Completed 5,500 Facility work orders

- Implemented inspector office hours for more reliable customer service.
- All Building and Trade Inspectors have been brought inhouse.
- Continued dissemination of information in multiple languages on multiple platforms to help foster city-wide compliance, including an informational mailer in tax bills
- Successfully implemented a citation liening process in cooperation with the Assessor's Office
- Worked on full implementation of automated ownership information updates in conjunction with the Assessor's Office

Goals & Future Highlights

- Implement a new permitting and licensing software for easier internal and public use.
- Implement a new Asset management software for the Facilities division.
- Review and update all departmental SOP's
- Work to inventory all mechanical and custodial equipment.
- Continue to consolidate or upgrade software and departmental processes to create more efficient systems and a better end-user experience for the residents of the City.

Summary

The Inspectional Services Department (ISD) is composed of three divisions: Inspectional, Health, and Facilities. ISD was established in 1999 to ensure the coordination and management of all inspection-related activities within the City. The Department oversees the coordination of inspection services across all City agencies, maintains all records related to inspections, and enforces all applicable Board of Health regulations, General Laws, codes, ordinances, and other regulations enforceable by City employees.

Through its three divisions, the Department is responsible for protecting public health, maintaining and repairing all public buildings, and overseeing the City's traffic signals and streetlights.

Public Health Division

Mission Statement

The mission of the Public Health Division is to prevent disease and injury; minimize and/or remove barriers to health information, resources and inclusivity; promote health and wellness; and, prepare and respond to disasters. The Public Health Division accomplishes this through assessment of, and strategies centered on the social determinants of health, through partnerships with various community organizations, via a robust grant program including vetting and strategic networking, application and receipt, as well as through assessment, implementation, and evaluation of community health programs.

In addition, the Public Health Department acts as technical advisor to the Board of Health which consists of a 3-person board appointed by the Mayor. The Board serves in both judicial and legislative matters including hearings for health license suspensions as well as directing local policy such as the Environmental Tobacco Smoke regulation.

Operations

The Public Health Division is led by the Public Health Director and includes the Health Access Officer, Administrative Aid, Lead Public Health Nurse, Epidemiologist, Resource Room Coordinator, Substance Use Disorder Coordinator & Community Liaison, Grants Specialist, Calm Program Manager and the Community Transportation Coordinator. The Division is a part of the larger Inspectional Services Department.

Current Highlights

- In FY26, Public Health partnered with Stop & Shop Pharmacies to provide 17 citywide Flu & Covid-19 Vaccine Clinics administering a total of 365 vaccines. In addition, a school age vaccine ready clinic was held at a local elementary school.
- Follow-up and continued assessment of 76 state required reportable diseases including Tuberculosis. As of January 2026, Lynn had 20 TB patients
- Continued participation in the North Shore Public Health Collaborative including the North Shore Mother's Visiting Program of which there were 128 referrals and 70 visits.
- Monthly health education presentations, a monthly newsletter and monthly health themed events as well as staff attending 26 events throughout the City.

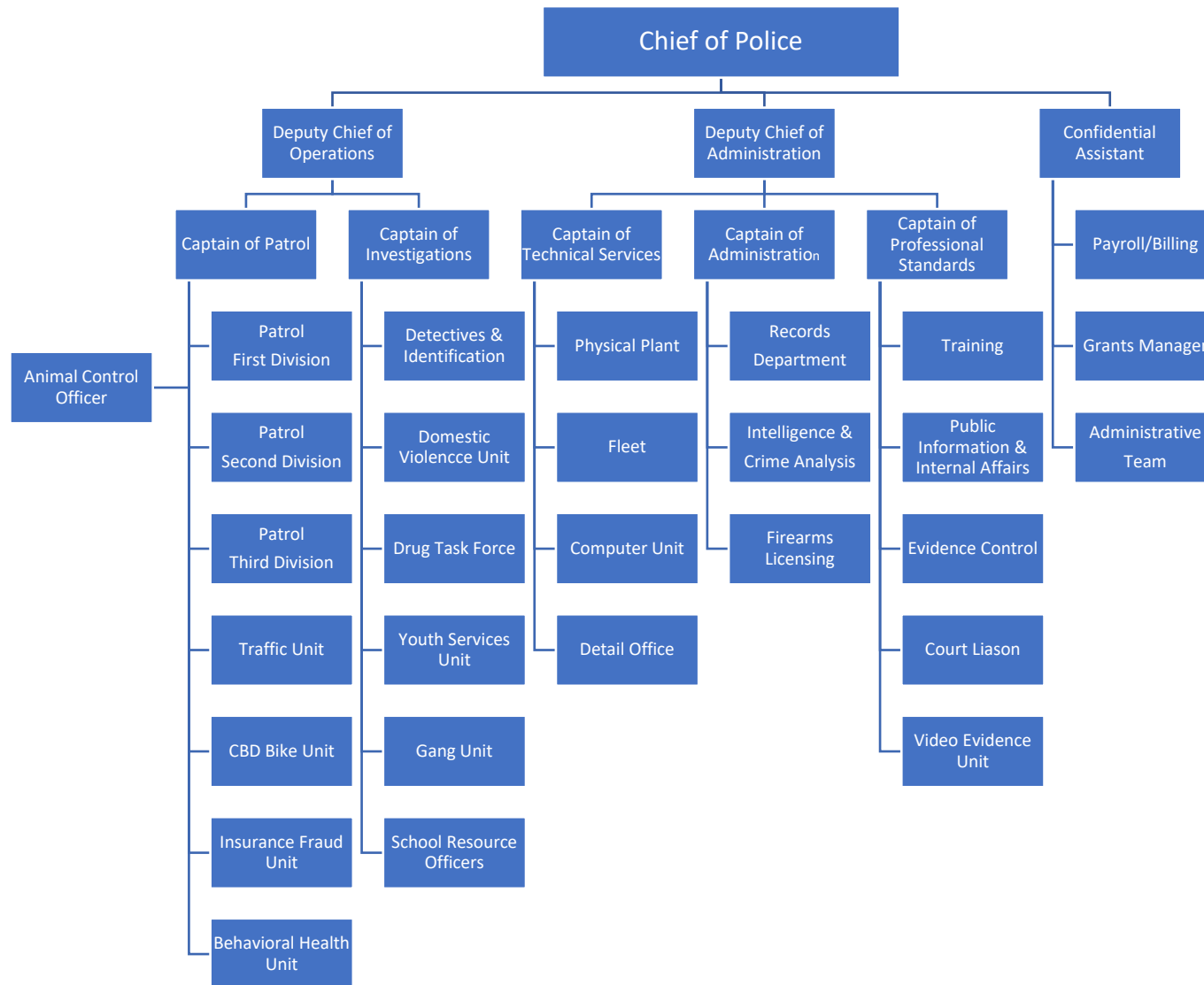
- Provide community-wide Overdose Response Training in 5 locations educating approximately 90 people, as well as provide harm reduction and health & wellness supplies, both through our Community Resource Room, City-wide Naloxone Boxes (421) and the Health & Wellness Vending Machine (1,297 pieces).
- Continued participation in the Region 3D Health & Medical Coordinating Coalitions, Quarterly Local Emergency Preparedness Meetings, Mystic REPEC,
- Public Health administers 11 grants totaling approximately \$500,000.00 as well as a multi-year grant to address the impacts of the Covid-19 Pandemic totaling over \$1.7 million dollars over 6 years. In addition, the division supports the administration of the City's Opioid Settlement Funds from the State.
- The Public Health Division supports the Lynn Senior Center and the Calm Program.
- Public Health currently has 6 grants awaiting response and another 2 in process of being submitted.

Goals & Future Highlights

- Continued work on the Foundational Public Health Services
- Continued implementation of the CHIP
- Implementation of an Inclusive Community Events SOP
- Increased use of social media for health education campaigns
- Continued support and growth of both the Lynn Senior Center and the Calm Program
- Additional linkages to health care services

Summary

The work of the Public Health Divisions evolves as we continue to increase our capacity to affect the social determinants of health for Lynn Residents. Whether working with Lynn students on heat resiliency, seniors' citizens on emergency preparedness, sponsoring an emergency warming shelter for unhoused residents, providing inclusive opportunities for residents to more fully engage with local government, providing resources for harm reduction and providing vaccines and disease surveillance for health & wellness the Public Health Division is working to ensure that all residents can live a healthy life here in Lynn.





Lynn Police Department Mission Statement

Mission Statement

The Lynn Police Department is committed to protecting the constitutional and civil rights of every person in the community. We are dedicated to building trust and legitimacy with the members of this community by providing professional police services that are rooted in the community policing philosophy, and by treating all with respect, compassion, and fundamental fairness.

Our Values

- **Integrity:** We are committed to building trust and upholding the highest standards of integrity with our community: By maintaining a visible presence and treating everyone with dignity, respect, and fairness; by listening to community concerns and responding with transparency and by building collaborative relationships to identify community challenges and work together to find effective solutions.
- **Respect:** We honor the diversity of our community and strive to ensure that every individual is treated with the utmost respect and dignity: By actively recruiting and hiring a diverse workforce that mirrors the community we serve and by creating opportunities for positive engagement between officers and the community, and partnering with residents, businesses, and service providers to address issues and strengthen relationships.
- **Compassion:** We approach our work with empathy, kindness, and a genuine commitment to the well-being of others: By offering help without judgment and supporting those in need with care and understanding.
- **Fairness:** We are dedicated to ensuring justice, equity, and impartiality in all our interactions: By upholding procedural justice and ensuring that all individuals are treated equitably and by maintaining transparency in our decision-making and holding ourselves accountable to the community we serve.

Current Highlights

In FY26, the Lynn Police Department achieved significant progress in public safety, staffing, training, and community engagement, including:

- **Crime Reduction:** Achieved an overall reduction in crime of 12% during calendar year 2025 which reflects a multi-year trend in crime reduction reflecting efforts at targeted enforcement, strategic deployments and strengthened inter-agency collaboration.

- **Decreased Firearms-Related Crime:** Built on the significant success we had in 2024 to achieve an additional 15% reduction in firearms crimes during calendar year 2025.
- **Significant Improvements in hiring and retention** through the use of new and innovative recruitment strategies and comparative benefit offering we have made substantial gains in staffing which will allow for expanded services in the coming year.
- **Expanded Community Engagement Initiatives:** Establish a dedicated unit to coordinate increased community engagement as part of Department our community policing philosophy which is grounded in efforts to build trust and promote crime prevention program to reduce victimization.
- **Enhanced youth initiatives,** including summer and school vacation drop-in programs as well as participation in the new middle school hub program
- **Implementation of a modern Field Training Officer (FTO) program,** which significantly improved the orientation and onboarding of new officers for more timely service integration.
- **Launch of the Comfort Dog Program,** enhancing community engagement and providing wellness support for residents and Lynn PD personnel.
- **Successful grant awards** supporting Mobile Field Force equipment, expanded community camera systems, and a new drone program.
- **Continued expansion of CIT and de-escalation training,** with more officers completing advanced training programs in CIT and ICAT.
- **Development of a Motorcycle Patrol Program** and planning for expanded bicycle patrol capabilities to enhance patrol options and increased community interaction
- **Expanded traffic enforcement initiatives** to address high crash locations and community complaints with a particular focus on school zone enforcement.
- **Membership in NEMLEC,** providing Lynn with additional public safety resources and enhanced professional development opportunities for officers.
- **Mobile Field Force training** to ensure preparedness and reduce liability risks pertaining to mass demonstrations and significant crowd management events.

Goals & Future Highlights

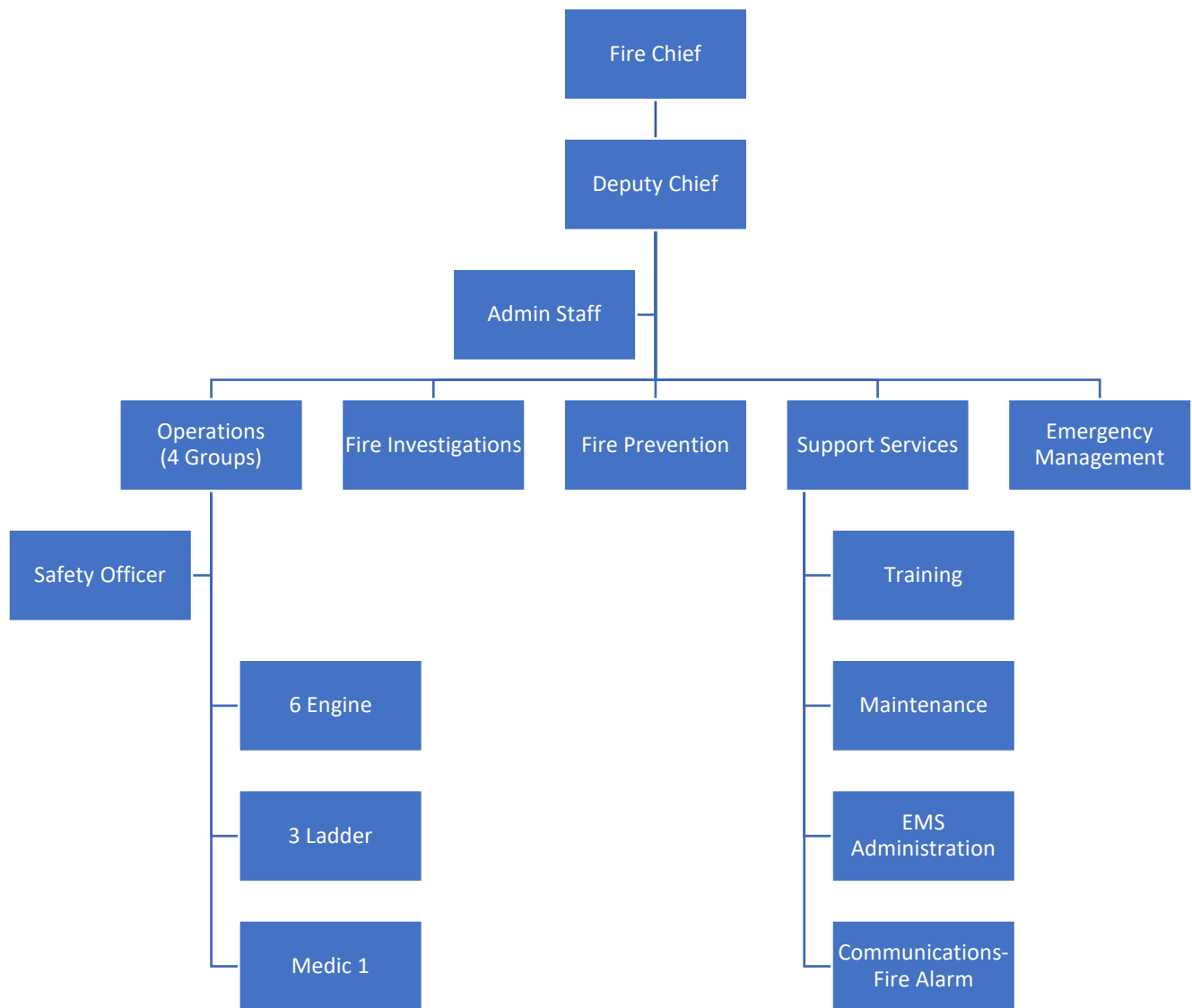
Our primary goal is to continue strengthening community support and enhancing the quality of life for all Lynn residents by expanding programs and services to build trust and provide effective response to community concerns. We will build on our current initiatives, introduce new strategies to improve public safety, and increase professional development opportunities within the department to support retention and service delivery.

The proposed FY27 budget aligns with our mission, objectives, and goals. It provides the resources needed to continue hiring and maintain staffing levels that ensure effective response to emergency and non-emergency calls, while allowing officers time to:

- **Engage with the community** through formal and informal interactions.
- **Build partnerships** and collaborate to solve problems and improve quality of life.
- **Listen to and proactively address community concerns**, focusing on both emerging issues and their root causes.
- **Maintain a visible presence** throughout the community to deter crime, foster trust, and reduce victimization through expanded and innovative strategies.
- **Identify, integrate, and leverage new technologies** to enhance service delivery, efficiency, transparency, and evidence-based policing.

We prioritize maintaining staffing levels that support meaningful community engagement. This is essential for:

- **Increasing visibility in high-call areas**, such as downtown, to deter crime, reduce disorder, and improve quality of life.
- **Ensuring timely and compassionate responses** to residents, businesses, and service providers to ensure their concerns are heard and addressed fairly and effectively.
- **Collaborating with the Court, local service providers, and community members** to develop programs that deter gang involvement and anti-social behavior, especially among at-risk youth.
- **Building positive relationships with youth and other vulnerable populations** in partnership with Lynn Public Schools, youth-serving organizations and other service providers to promote safety, wellness, and trust.
- **Investing in technology, training, and specialized programming**, including non-sworn roles in behavioral health and crime analysis, to enhance efficiency and accountability.
- **Expanding patrol options** by incorporating motorcycle, drone, bike, and foot patrols, which are preferred by residents and businesses for traffic enforcement, community interaction, and crime deterrence.



Fire Department

Mission Statement

The Lynn Fire Department is committed to protecting the lives and property of the entire Lynn community by providing a highly professional, well-trained, and compassionate fire/rescue/EMS force. We do this by treating the citizens and stakeholders with respect and maintaining integrity in all that we do.

Operations

The Fire Department shall:

- Take all necessary steps for the prevention, control, and extinguishment of fires and for the mitigation of hazardous incidents within the City, including the utilization of all necessary personnel and equipment and the removal of any obstruction for the purpose of checking or extinguishing fires or hazardous incidents.
- Provide Emergency Medical Services for the City, including but not limited to first response, treatment, transportation, medical oversight, record keeping, quality assurance, and participation in regional EMS planning and coordination. The Department shall maintain the licenses, certifications, personnel standards, and compliance requirements necessary for the provision of EMS in accordance with the Commonwealth of Massachusetts and applicable oversight agencies.
- Investigate the cause, origin, and circumstances of all fires; maintain written records of fires and incidents requiring Department response; enforce all applicable provisions of the State Fire Code and local ordinances relating to fire prevention, building safety, flammables, and life safety; and manage the issuance and renewal of certificates, permits, and inspections within the Department's jurisdiction.
- Carry out all agreements entered into with other governmental units for fire protection, emergency medical services, hazard mitigation, and disaster response.
- Assist with the reestablishment of order and provide operational support in the event of a civil disturbance, declared emergency, or disaster within the City. Coordinate emergency preparedness and disaster planning for all municipal and nonmunicipal agencies within the City, including communications, resource management, evacuation planning, hazard mitigation planning, sheltering operations, and continuity of government.
- Maintain, update, train, and exercise the City's Comprehensive Emergency Management Plan, Hazard Mitigation Plans, and any related plans including those developed pursuant to the Superfund Amendments and Reauthorization Act Title III.
- Coordinate with regional, state, and federal agencies to ensure interoperability and compliance with recognized emergency management standards.

Current Highlights

The Lynn Fire Department delivers a wide range of emergency response, prevention, and public safety services to protect the lives and property of all residents, highlights include:

- Emergency Fire Suppression and Rescue
 - Responded to 16,198 incidents involving structure fires, vehicle fires, outdoor fires, and other hazardous emergencies
 - Providing life-saving rescue operations, search efforts, and incident stabilization
- Emergency Medical Services (EMS)
 - Providing EMT and paramedic-level care citywide. Our paramedics responded to 3,180 emergency calls and transported 1,189 times.
- Fire Investigation and Arson Prevention
 - Investigating every fire incident in the city.
- Fire Prevention and Code Enforcement
 - Conducted 3,481 inspections in homes, businesses, and licensed establishments
 - Reviewing building plans and addressed hazardous condition complaints
 - Coordinating fire watch “outside details” when alarm or sprinkler systems are compromised
- Community Risk Reduction and Public Education
 - Hosting fire safety presentations and public outreach events
 - Organizing the annual Fire Prevention Open House, serving over 1,000 Lynn residents
- Specialty Response Programs
 - Operating a UAV (drone) program for complex incidents, missing persons, and large-scale fires
- Training and Workforce Development
 - Delivering continuous firefighter training in modern hazards
 - Supporting cancer screening and wellness initiatives for firefighter health
- Regional Emergency Dispatch Services
 - Operating the Lynn Fire Regional Dispatch Center serving Lynn, Swampscott, and Nahant handling over 120,000 calls annually with our certified fire alarm operators

Goals & Future Highlights

- Maintain a high level of safety for all of our firefighters. We will continue to develop strategies and implement training programs to enhance our members’ health, safety, and survival. Supervisors will take an active role in their own personal safety and the safety of their crew.
- Continue working with members of our community. We will do this by attending community events, engaging with citizens and stakeholders, and truly listening to their concerns.
- Continue to improve our data collection to help make educated decisions on how to best utilize our resources to protect the entire community. We will do this by leveraging our existing technology and analyzing the data to make informed decisions.
- Work with city leaders to ensure our equipment and facilities maintain a high level of readiness and ensure its longevity.

Summary

The Lynn Fire Department is committed to serving our community with professionalism, respect, and compassion. Our department is comprised of 180 firefighters, 12 fire alarm operators, and 4 administrative staff members who are dedicated to delivering the highest level of service and care. We continuously seek innovative and efficient ways to enhance our operations while advancing training and best practices to ensure the safety of both our personnel and the residents we serve.

Mission Statement

Boating safety is our business! Lynn harbormaster is your go-to for any questions regarding required safety equipment and scheduling a free courtesy safety inspection of your vessel. The office has information regarding public safe boating courses in the Greater Lynn area.

Permits

Mooring & Float Permits are renewable annually January 1st through March 1st. Renewal forms are mailed February 15th and are also available at our office on the waterfront. Any mooring space permit that is not renewed on March 1st will be assigned to the next person on the waiting list. Requests to be placed on our waiting list are accepted during regular office hours and must be updated annually. Both date of application, size and shape of vessel will be considered in new assignments. Certain floating structures within the City require permits by the harbormaster's office, as well as safety inspections. Please call for information and direction if you are considering such a structure on any of the city's public waterways, including rivers and ponds.

Public Access

Lynn Harbor has two public launching ramps

1. The Launching Ramp at Blossom Street Extension has been resurfaced recently and provides ample parking space for car and trailer.
2. The Launching Ramp at the MDC Reservation on the Nahant Causeway also provides ample parking space.

Both facilities are currently open to the public with no fees.

Law Enforcement

Our office works closely with the Lynn Police Department, the Lynn Fire Department, the United States Coast Guard and the Massachusetts Environmental Police Marine Unit. It is our combined efforts to not only enforce Massachusetts' boating laws, but to promote safety on the water.

LYNN PUBLIC SCHOOLS

James Leo McGuinness Administration Building – 195 Market Street, Lynn, MA 01901

Tel. (781) 593-1680 ~ Fax. (781) 477-7487



Molly S. Cohen, Ed.D.
Superintendent of Schools

May 19, 2026

Dear Honorable Members of the Lynn City Council,

I am writing to present the Lynn Public Schools FY27 Budget, approved by the Lynn School Committee on April 9, 2026. This budget reflects a clear and deliberate commitment to aligning our financial decisions with our core responsibility: ensuring that every student in Lynn has access to rigorous, grade-level instruction supported by strong systems, effective educators, and equitable opportunities. We are grateful for the City Council's continued collaboration in supporting our vision: "Drawing upon the strength of our community, our families, our students, and our partners, Lynn Public Schools commits to supporting the intellectual, vocational, academic, and social-emotional success of all of our students. We create equitable conditions for all students to thrive in a global society."

Funding Context

The Lynn Public School Department will receive \$327,335,160 in Chapter 70 Funds for FY27. The City's Chief Financial Officer has indicated that the school department's budget allocation for FY27 will be \$274,200,000.

Table 1. School Department Allocation

	FY26	FY27	Change	Percent Change
Enrollment	18,512	18,077	(485)	(2.35) %
Foundation Budget	\$384,629,299	\$398,807,328	\$14,178,029	3.69 %
Required District Contribution	\$67,502,992	\$71,472,168	\$3,969,176	5.88 %
Chapter 70 aid	\$317,126,307	\$327,335,160	\$10,208,853	3.22 %
Required Net School Spending (NSS)	\$384,629,299	\$398,807,328	\$14,178,029	3.69 %

Target Aid Share	76.60%	76.27 %		
C70 % of Foundation	82.45%	82.08 %		
Required NSS % of Foundation	100.00%	100 %		

Table 2. Salary & Non-Salary Summary

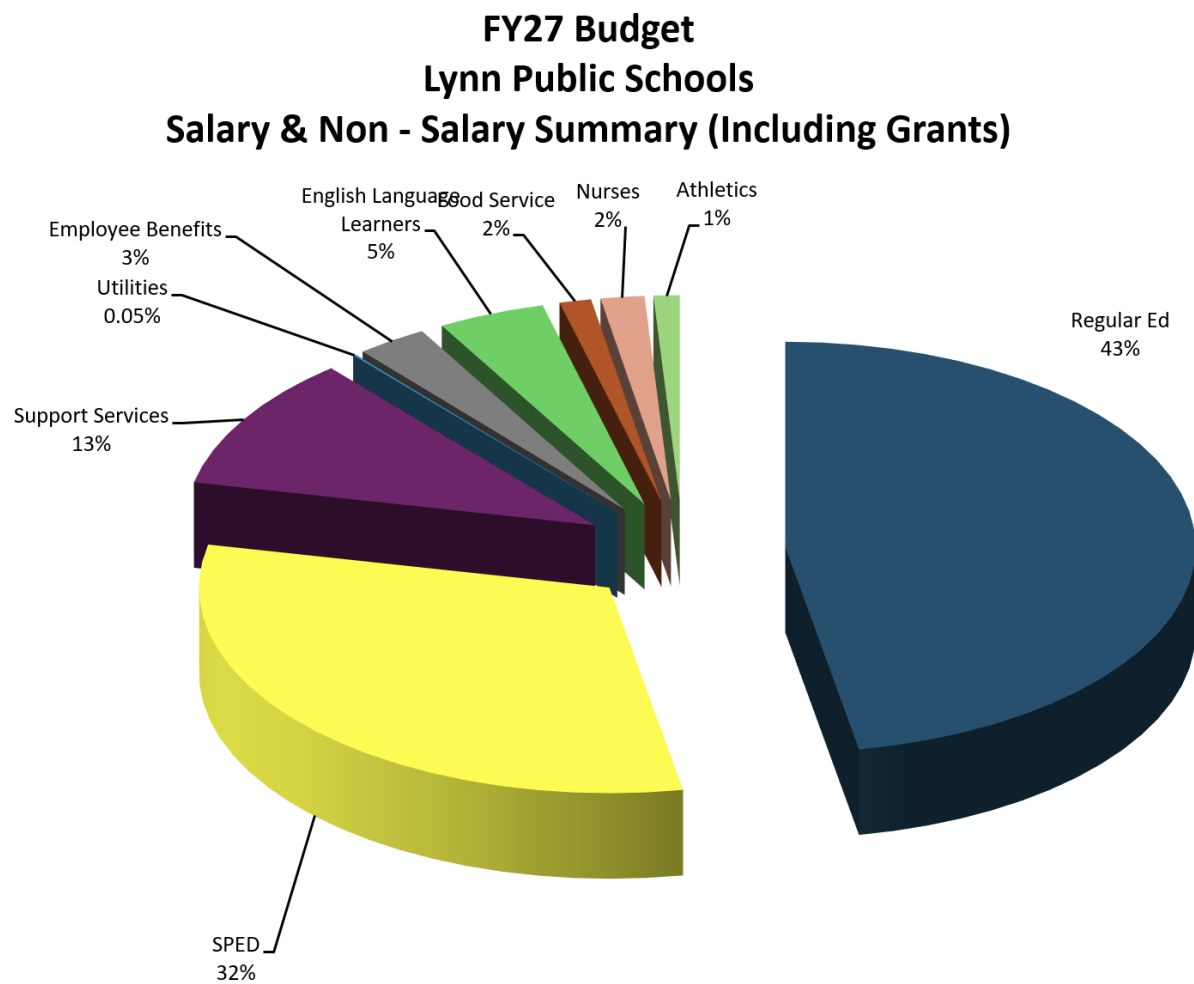


Table 3. FY27 Budget and Grant Totals

	Budget	Grants	Totals
Salaries	\$228,733,218	\$16,995,206	\$245,728,424
Non - Salaries	\$45,466,782	\$8,912,467	\$54,379,249
FY27 Budget + Grants	\$274,200,000	\$25,907,673	\$300,107,673

Salaries Percentage (Budget + Grants) 82%

Non – Salaries Percentage (Budget + Grants) 18%

An Intentional Process: Prioritizing Classrooms

Every decision in the FY27 budget was guided by a clear and consistent process with three guiding principles: prioritize classrooms, align resources responsibly, and ensure equitable access for all students.

To uphold this commitment, the district engaged in a disciplined and structured process. This process was grounded in a fundamental financial reality: a decline in student enrollment has created a structural gap between the cost of maintaining level services and the revenue generated through the state’s per-pupil funding formula. As enrollment decreases, revenue declines while many fixed costs remain, requiring the district to make strategic adjustments to maintain fiscal stability.

We began by identifying non-personnel reductions in order to preserve direct services to students wherever possible. We then undertook a thoughtful realignment of leadership structures to streamline support and ensure that resources are more directly connected to school-based needs. Staffing decisions were carefully aligned to enrollment trends, and class size adjustments were made with close attention to maintaining instructional quality.

At every stage, we prioritized the preservation of critical supports for students with disabilities and multilingual learners, recognizing these services as essential to our commitment to equity. Through this approach, we ensured that necessary reductions were made strategically, with the least possible disruption to students and the instructional core. This process ensured that reductions were strategic and minimized disruption to students and classrooms.

An Instructional Core Vision

At the center of the FY27 budget is a clear instructional vision: In Lynn Public Schools, every student experiences culturally and linguistically responsive, standards-aligned Tier 1 instruction that affirms their identity, challenges their thinking, and ensures access to grade-level learning.

This vision is operationalized through:

- Job-embedded professional learning in a Professional Learning Community (PLC)-based coaching model, in which educators collaboratively plan, observe, and refine instruction using student data and real-time classroom practice.

- Strengthening Tier 1 instruction across all schools
- Family engagement initiatives
- Targeted focus on attendance, belonging, and inclusion

Organizational Alignment

The FY27 budget reflects a strategic realignment of leadership structures to better support schools directly. This includes streamlining administrative layers and ensuring that resources are directed toward school-based impact.

School Committee Partnership

The Lynn School Committee played an active role throughout this process, submitting over 250 questions and engaging deeply in the development of the budget. The final budget, including amendments, was approved on April 9, 2026, reflecting a shared commitment to students and fiscal responsibility.

Looking ahead, the district and School Committee will continue this partnership through a focused effort on implementation and impact. This includes monitoring the effectiveness of instructional investments, strengthening Tier 1 classroom practice, advancing the PLC coaching model across schools, and ensuring that resources remain aligned to student outcomes. Together, we will maintain a disciplined approach to both academic progress and fiscal sustainability.

Looking Ahead

The FY27 budget positions the district to:

- Strengthen Tier 1 instruction
- Support multilingual learners and students with disabilities
- Expand family engagement
- Maintain long-term fiscal sustainability

In FY27, our work will be grounded in a clear focus on improving classroom instruction as the primary driver of student outcomes. We will implement consistent instructional expectations across schools, strengthen common planning and coaching structures, and use short-cycle data to continuously refine teaching and learning.

A key priority will be ensuring that multilingual learners and students with disabilities can fully access rigorous, grade-level content through effective scaffolds and inclusive practices within Tier 1 instruction. At the same time, we will expand our efforts to engage families as partners—improving communication, increasing access to resources, and strengthening connections between schools and the community.

These efforts will be supported by a continued commitment to responsible financial management, ensuring that resources remain aligned to our highest priorities while maintaining long-term sustainability.

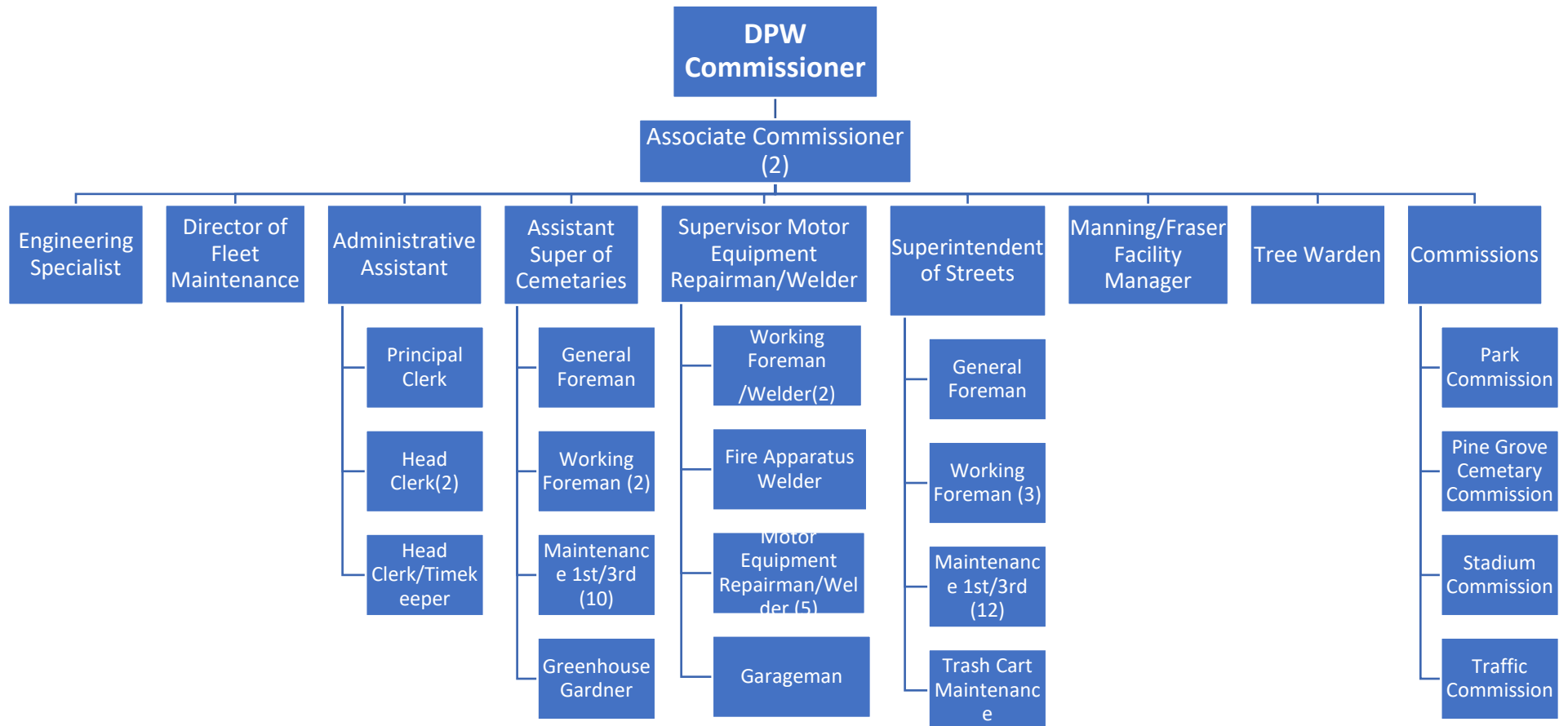
Closing

This budget reflects both discipline and purpose. It ensures that even in a constrained financial environment, we remain focused on what matters most: teaching and learning. We remain committed to working in partnership with the City to navigate these challenges while continuing to deliver high-quality educational opportunities for every student.

I am grateful for the continued partnership of the City Council in supporting the students, families, and educators of Lynn.

Sincerely,

Molly S. Cohen, Ed.D.



Mission Statement

The Department of Public Works is committed to delivering high-quality municipal services in a safe, efficient, and cost-effective manner, aligned with the responsible use of public resources. We work to enhance the quality of life for residents by maintaining and improving the City's infrastructure, environment, and public spaces.

The DPW provides a wide range of essential services through its Administration, Cemetery, Maintenance and Street divisions, including:

- Maintenance and repair of over 162 miles of roadways, sidewalks, signage, striping, street sweeping and public shade trees
- Snow and ice control operations, including plowing, treatment, hauling and public self-service sand barrels
- Curbside collection of trash, single-stream recycling and yard waste
- Drop-off disposal and recycling services for bulky household items, recyclable materials, household hazardous waste, leaf and yard waste, and specialty items, including electronics, propane tanks, and mattresses
- Management of engineering records, maps and infrastructure documentation
- Permitting, tracking, and inspection of utility trench work within public ways
- Maintenance and repair of the City's fleet of 300+ vehicles and equipment
- Operation and maintenance of the City's cemeteries and the municipal greenhouse
- Maintenance of parks and playgrounds, including Lynn Woods Reservation
- Operation and maintenance of the athletic fields, including Manning and Fraser Fields
- Operation of year-round parks and recreation programs for residents of all ages
- Administration of specialized programs, including the Lynn Special Needs Camp
- Operation and maintenance of the Larry W. Gannon Municipal Golf Course, featuring 18 holes of golf and an award-winning restaurant and banquet hall

Current Highlights

- Executed 5-year contract with new curbside trash/recycle contractor
- Collected and disposed of approximately 28,500 tons of municipal solid waste
- Collected, processed and sold approximately 7,600 tons of comingled curbside recycling
- Implemented a mattress recycling drop-off center to comply with new waste ban regulations
- Installed 11,000 tons of hot mix asphalt to re-surface 38 streets.
- Fully implemented in-house trash and recycling totter maintenance program.
- Substantial completion of the Two Intersections on Broadway project.
- Ongoing construction on the Northern Strand On-road extension in conjunction with the Massachusetts Executive Office of Energy and Environmental Affairs.
- Begun construction of the reconstruction of Hanson Street through the MassWorks Program.

Goals and Future Highlights

- Evaluate and implement new technologies and operational practices to improve service delivery across all DPW divisions
- Implement a citywide work order tracking system to improve service response, coordination, and accountability.
- Enhance snow and ice operations through improved planning, equipment utilization, and response strategies
- Expand the roadway maintenance program by performing a conditions survey and implementing a multiple level pavement restoration program.
- Expand accessible access to the city's sidewalk system through the implementation of sidewalk accessible access ramps.
- Strengthen internal operations, planning, and performance management to improve efficiency and coordination across all DPW divisions
- Continue working towards a proactive vehicle replacement program to improve fleet reliability and reduce long-term maintenance costs

Summary

The Department of Public Works is focused on improving service delivery through enhanced systems, equipment, and operational practices. Key priorities include implementing a work order tracking system to improve efficiency and accountability, advancing a proactive vehicle replacement program, and strengthening snow and ice operations, and improving internal coordination to deliver consistent, reliable and timely services to residents.

Parking Department



Parking

Mission

The Parking Department works with other departments in the City to make sure that all public roads, sidewalks and City owned lots are open and accessible by citizens and visitors. The department is motivated to create a parking system that is easy to use and accessible to all residents, businesses, and visitors.

Operations

Parking enforcement officers, because of their visibility in the City, interact with the public providing answers to questions about parking, directions, or other information about the City and the surrounding area. Parking enforcement officers promote vitality in the business areas through timed parking enforcement and respond to neighborhood issues.

The Parking Department's goals are to ensure existing parking supply, policies, support and respond to the city's growth.

A problem for most cities is the lack of sufficient curb parking spaces for the large number of vehicles that enter the business district each day. Due to a limited amount of space available, aesthetic issues like abandoned vehicles, and traffic flow problems with the crowded streets, the City has passed several ordinances designed to help with these issues.

Enforcement of the "Commercial Vehicle" and the "Residential Permit Parking Only" ordinances are two of the City's ordinances the Parking Department enforces to assist with the lack of curb parking spaces in residential areas.

Enforcement of parking restrictions aims to reduce the number of illegally parked vehicles. This, in turn, will reduce traffic congestion, improve road safety, and improve the accessibility for all road users.

Resident parking is a significant issue in the City, with many houses having more vehicles associated with them than they have parking for.

The Parking Department's focus in 2027 will be to enforce safety violations such as: parking in crosswalks, parking in bus stops, and parking at hydrants with the use of MPS Safety Sticks (camera poles) to capture violations.

Customer service will also be a major priority of the Parking Department. Implementing the Parking Study's recommendation of adding paid

parking in the Central Business District (CBD), with the first 20 minutes free, will allow residents and visitors to pay for their parking needs, instead of restricting the amount of time they are allowed to park. These same spaces will be available to residents in the CBD to park for free from 8pm – 8am.

The Parking Department will also continue to assist in efforts of keeping the City clean by enforcing the City's Street Sweeping Ordinance. Street sweeping in the CBD happens weekdays, to provide residents with a clean environment.

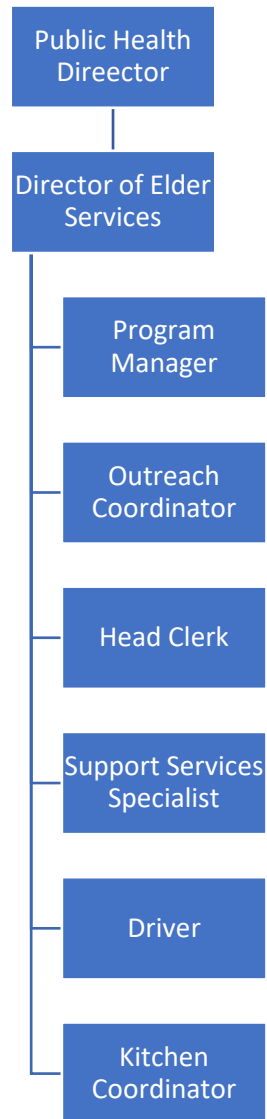
It is the Parking Department's goal not only enforce parking regulations, but to also provide a level of quality customer service to residents, businesses and visitors alike.

Goals

- Eliminate timed parking in the Central Business District and replace it with paid parking/First 20min free
- Continue to add Safety Stick Citation Cameras at hazardous locations
- Upgrade, increase, and enhance parking signage, include bi-lingual signage
- Focus on updating, repairing, and maintaining the five (5) off-streets lots
- Assist in keeping our Central Business District clean, by enforcing the City's Street Sweeping ordinance.

Summary

The Parking Department is the single largest provider of parking in the City. Since the demand for parking Lynn exceeds the available supply of spaces, the City encourages turnover of parking spaces with parking meters, kiosks, and parking control officers monitor all areas to enforce the City's regulations. The City use of technology is a key factor in providing and improving the overall operations of the parking Department.



Lynn Council on Aging (COA) Senior Center

Mission & Vision Statement

At the Lynn (COA) Senior Center everything we do is grounded in our mission and vision. Our mission is to ensure that Lynn seniors feel safe, welcomed, heard, and supported and our vision is to empower Lynn seniors to age well, with dignity, independence, and connection to community.

Operations

The Lynn (COA) Senior Center serves residents 60 years of age and older. We function under the Lynn Public Health Division, and all services, programs, and activities are designed for and with Lynn seniors in mind. Currently on staff we have a Director, Program Manager, Outreach Coordinator, Head Clerk, Support Specialist, Kitchen Coordinator, Front Desk Clerk and Driver.

Our programming supports the mind, body, and spirit, offering opportunities for social engagement, health and wellness, recreation, enrichment, and access to essential resources. This programming includes Digital Literacy, Chair Yoga, Bingocize, Meditation, Art Classes as well as “pastime” activities including pool, dominoes and cards.

To provide comprehensive and relevant services, the Lynn (COA) Senior Center collaborates with a wide network of local and state partners, including: AARP, Massachusetts Attorney General’s Office (AGO), Massachusetts Councils on Aging (MCOA), Greater Lynn Senior Services (GLSS), Executive Office of Aging & Independence, Massachusetts Grandparent Commission, City of Lynn Public Health, Library, and Inspectional Services. These partnerships help ensure that Lynn seniors have access to accurate information, valuable programs, and supportive services.

Our senior community reflects the rich diversity of the City of Lynn, and our staff and programming proudly embrace and celebrate that diversity. We honor this diversity through inclusive programs and multicultural events. These events include Lunar New Year, Black History Month, St. Patrick’s Day, 4th of July, Hispanic Heritage Month, Christmas and Senior Citizen day among many others.

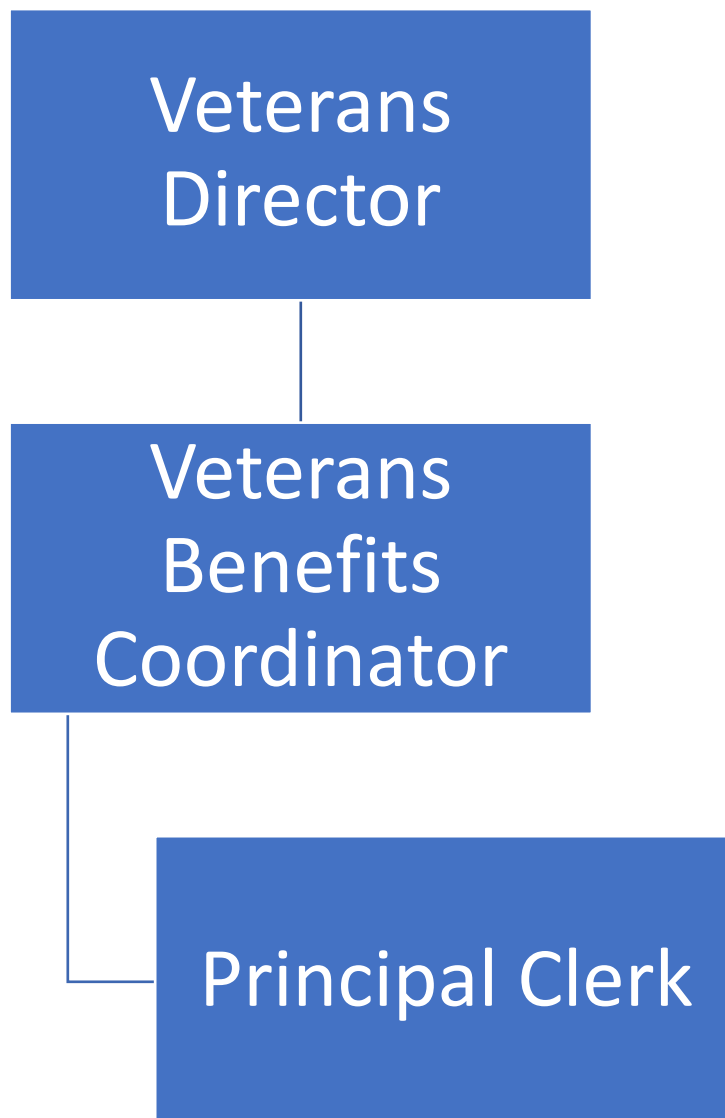
The Lynn COA is open Monday through Friday and closed on all federal and municipal holidays. Operating hours are Monday, Wednesday, Thursday, Friday: 8:30 a.m. – 4:00 p.m. and Tuesday: 8:30 a.m. – 5:00 p.m.

Highlights

- A unique feature of our COA is that breakfast and lunch are served daily.
- Transportation is available to and from the center.
- Transportation is provided weekly to the local food pantry and participants are able to store their groceries at the Center until their afternoon ride home.
- Monthly transportation to a local retail store; i.e. Target, Savers, Walmart.
- We've expanded our footprint to the second floor to provide more than one programming activity at a time;
- Monthly there are three opportunities for offsite outing including a casino, restaurant for lunch and a local venue.
- There are a variety of groups and clubs for seniors to engage in including; game, garden, décor, chorus, photo, chess, knitting/crochet and singing.

Summary

The Commonwealth of Massachusetts Executive Office of Aging & Independence State Plan for Aging (2026–2029) reports that there are more than 1.7 million residents aged 60 and older across the state, and that number continues to grow. Currently, the state estimates that 18.84% of Lynn's population is over the age of 60. This rise in Lynn's older adult population is clearly reflected in the increasing attendance and service utilization at the Lynn Council on Aging (Lynn COA). As this growth continues, it is essential that Lynn COA has the resources, staffing, and infrastructure necessary to meet the needs of our expanding 60+ community. The Lynn COA currently serves an average of 1,000 seniors per month, demonstrating both high engagement and significant community need.



Veterans

Mission Statement

Under Massachusetts General Law, Chapter 115, the Department of Veterans Services (DVS) is the only agency in Lynn tasked with advocating specifically for every veteran and veteran family member in the community. We advise clients as to the availability of benefits, services, and provide financial assistance to those veterans/dependents who are in need. The department assists veterans and their families in processing applications for federal Veteran Affairs claims for pensions, disability and death benefits, burial plots, grave markers, home loans, educational benefits, medical services, and life insurance benefits.

FY 27 Budget Overview

The FY27 Department of Veterans Services requested budget of \$787,459 with 67.2% comprised of Chapter 115 Benefits (\$529,000). Please note that these monies are reimbursed by the Commonwealth at rate of 75%. The remainder of our budget is broken down as follows: 30.3% Personnel (\$253,952) and the remaining 2.4% (\$18,959) paying for operation of the Office and supporting events that support veterans and military families throughout the community.

The Veteran Community

There are currently 335,000 veterans in the Commonwealth and according to available census data Massachusetts has seen a 34% decrease in the veteran population since 2012. According to data publicly available by the US Census Bureau, Lynn has over 2,700 veterans. We also recognize that Post 9/11 veterans are now the most diverse population of veterans this nation has ever produced. Moreover, our Cold War Veterans are in many cases approaching retirement right behind our City Vietnam veterans. Every day more veterans leave service and need our help. A one size fits all strategy will not work. Luckily, our Office receives a list of almost 1,800 men and women who self-identify themselves as veterans from our census.

This list is a great resource in terms of outreach, which is again our goal over the next year. That work is never done and we are looking to refine our outreach and services we provide to connect with all veterans, including those who have not traditionally received help.

VA Disability Benefits

Our Office continues to see an increase in VA Claims being processed. We are proud to report that, according to VA data, veterans in Lynn received \$1.4 million last year in hard won disability benefits.

According to recent VA data 25% of Lynn veterans are currently receiving VA Service Connected Disability. This is a 4% increase since 2023. It is reported nationally that anywhere between 25% and 30% of veterans are receiving VA disability benefits. That,

combined with the unprecedented expansion of benefits by congress in recent years we expect to see this need increase. The PACT Act is a benefit package that expanded eligibility to veterans exposed to environmental hazards that range from Agent Orange and burn pit exposure to the water contamination at Camp Lejeune. Given that 78% of our veterans are to wartime veterans, it is fair to assume that the vast majority of the 2,700 veterans in Lynn could be eligible for these expanded benefits. To meet this need, our Office is further automating our process and have hired a clerk to focus specifically VA disability claims. We saw genuine to see real improvements in our efficiency and the experience our veterans have when working with our Office.

Lynn VA Clinic

We also are committed to ensuring that every eligible veteran knows about and is connected to the Lynn VA Community Based Outpatient Clinic at 225 Boston Street. We are thrilled that the EDIC purchased the building securing health care for the 2,000 veterans who are enrolled there. We are committed to partnering with them to ensure it stays in Lynn long-term. VA Health Care is a critical component to the well-being of our veterans and a top priority of this office in 2025 is to engage veterans so they understand the benefits of this tremendous health care resource.

Food Insecurity

In FY 2026, our Office continued Its successful partnership with the Greater Boston Food Bank and a local veteran and military non-profit to provide over 700 meals to veteran and veteran families and incredibly donated \$35,000 in food gift cards as part of our Thanksgiving Hero Meals. This program is intended as a Thank You to our veteran and military families and strikes at the need to address affordability while respecting the dignity of those we serve.

FY 2027 Engagement Goals

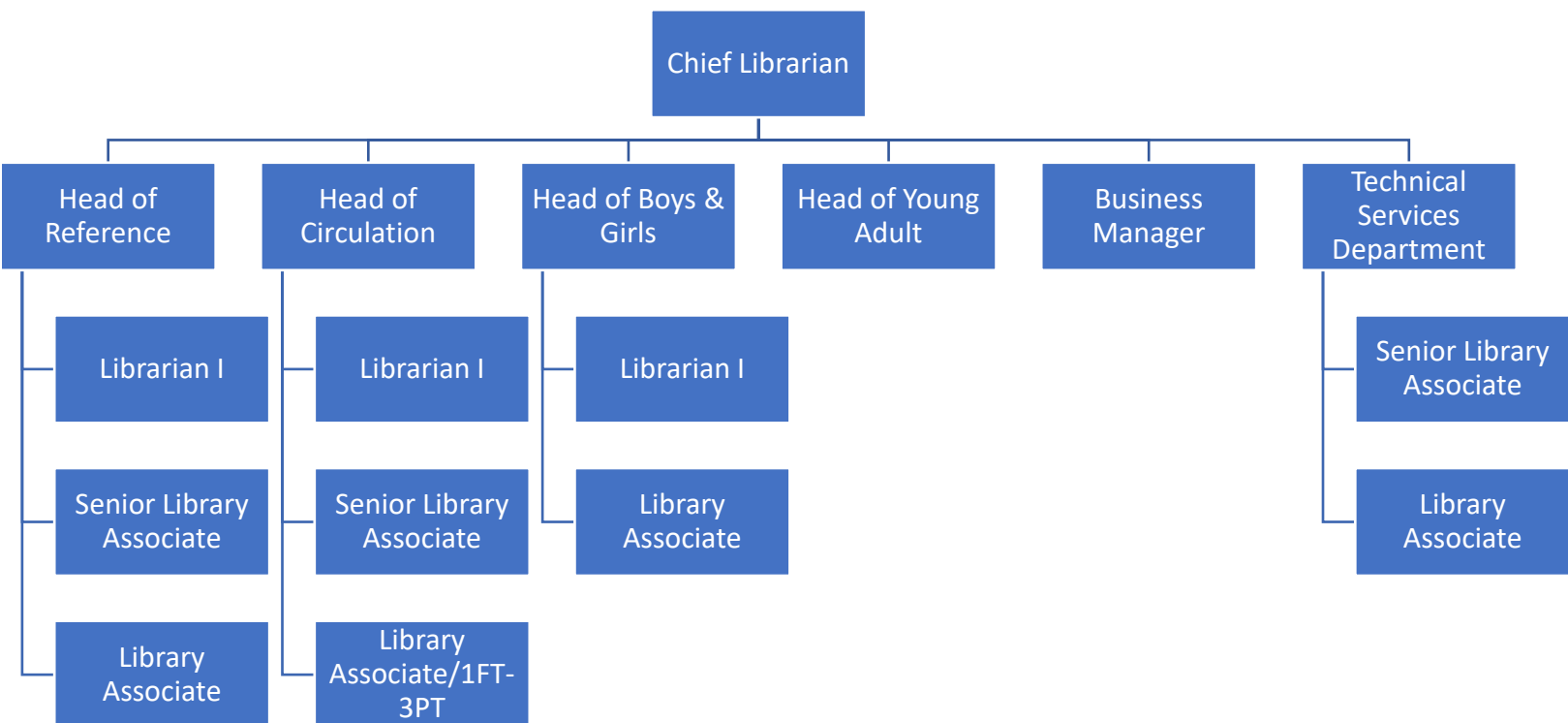
The Department is proud to continue and increase engagement to with the veterans/military community and civilian community in a wide array of events annually. The purpose is to honor and empower our veterans and foster understanding of their unique contributions to our community. It also serves to connect them with the benefits and services they have earned. We are committed to improving what we do to meet veterans and their families where they need us to be. That is why we continue to integrate technology and the City web site and our social media to improve and outreach to improve efficiency.

In FY27 we will continue to host and support events in the community that include food, refreshments and services intended to connect veterans and their families to benefits. We are proud to partner with those who do good work for veterans and their families and have done an incredible amount of work to stand up the newly invigorated Lynn Veterans Council. To date, the Lynn Veterans Council and this Office have had many successes together and expect more in the coming year. For example, in September of 2026 the Lynn Veterans Council is hosting the North Shore Military and First Responders Parade marking the 25th anniversary of 9/11 and America 250. Our office

has been involved in the planning and support at every step and looks forward to partnering with the Lynn Veterans Council to make this an incredible success.

As mentioned above, our Office also fought hard to keep the Lynn VA Clinic open and will now work with the City, the EDIC and local veterans groups to ensure veterans in the community is connected to this incredible resource. We plan to partner with local organizations and the VA itself for benefit and health care outreach events to meet the benefit needs listed above and to engage the community further about the Lynn VA Clinic.

We are proud of our partnerships within government as well to meet the needs of veterans and their families. Our staff continually works with LHAND, Lynn Senior Services Department, GLSS, LPD, LFD, EDIC, Lynn Community Development, the Lynn Retirement Board, City Clerk, Lynn Diversity and Inclusion Officer to meet the needs of those we serve. work is intended to leverage resources to better serve the veterans in this community. This Department works to bring all resources to the table and ensure veterans and their families are served with as little red tape as possible. Put simply, we are force multiplier and a good investment for the City



Library

Mission Statement

The Lynn Public Library is dedicated to the preservation and promotion of knowledge for future generations. The mission of the Lynn Public Library is to provide free and equal access to materials, programs, services, information, and space that serve the cultural, educational, recreational needs of its diverse community. The library is a community resource free to all where we strive to encourage, inspire, educate, and enlighten our patrons of all ages.

Operations and Services

Core Services

- Administrative Operations: Works with Board of Trustees in policy development and strategic planning; budgeting, grant, and financial management
- Collection Development and Cataloging: Selecting and purchasing materials, databases, and streaming services; classifying, inputting, and preparing materials for public use; weeding outdated and damaged materials
- Technology Management: Maintain public computers and peripheral equipment; website and social media management
- Facilities Management: Monitor building maintenance and safety, submit work orders, and space management

Public-Facing Services

- Circulation Services- Book and media check-out/check-in; patron registrations; place and maintain holds and interlibrary loans
- Reference and Research Support: in-person and virtual research assistance; technology and computer support (printing, scanning, faxing, email setup, internet), public computers, Wi-Fi, laptops and hotspots.
- Community Programming: Storytimes and activities for children; teen and adult workshops and programs, books clubs, guest speakers, cultural events, and summer reading programs

Digital & Online Services:

- Provide access to eBooks, audiobooks, streaming movies and music, online learning platforms, remote database access.

Outreach and Community Engagement:

- Partnerships with schools and nonprofits, services to seniors and homebound patrons, senior center visits, social media engagement.

Special Services

- Seed library, museum pass discount program, library of things, local history and archives, genealogy research and assistance. Provide access to laptops, tablets, hotspots, portable scanners for patrons to check out.

Current Highlights

- Received a grant from the Massachusetts Technology Collaborative Connected & Online Program Grant which will provide, for patron use;
 - 80 Laptops
 - 95 Tablets
 - 24 desktops equipped with video conferencing monitors and headsets
 - 2 charging carts
 - 2 printers
 - 2 Interactive panels
- Added 50 hotspots for patron use
- Added private workspace study pods for patron use
- Introduced bi-lingual storytimes
- Monthly Senior Center visits
- Weekly homebound deliveries

Goals and Future Highlights

1. Ensure Equitable Access to Information

Goal: Provide free and equal access to knowledge, technology, and resources for all residents.

Objectives:

- Expand multilingual collections that reflect community demographics
- Increase public computer availability and high-speed Wi-Fi access
- Grow digital collections (eBooks, audiobooks, databases)
- Reduce barriers to library card registration

2. Promote Literacy and Lifelong Learning

Goal: Support education at every life stage.

Objectives:

- Increase early childhood literacy through weekly storytimes
- Offer after-school tutoring and homework help programs
- Expand digital literacy workshops for adults and seniors
- Increase participation in summer reading programs

3. Expand Digital Inclusion and Innovation

Goal: Reduce the digital divide.

Objectives:

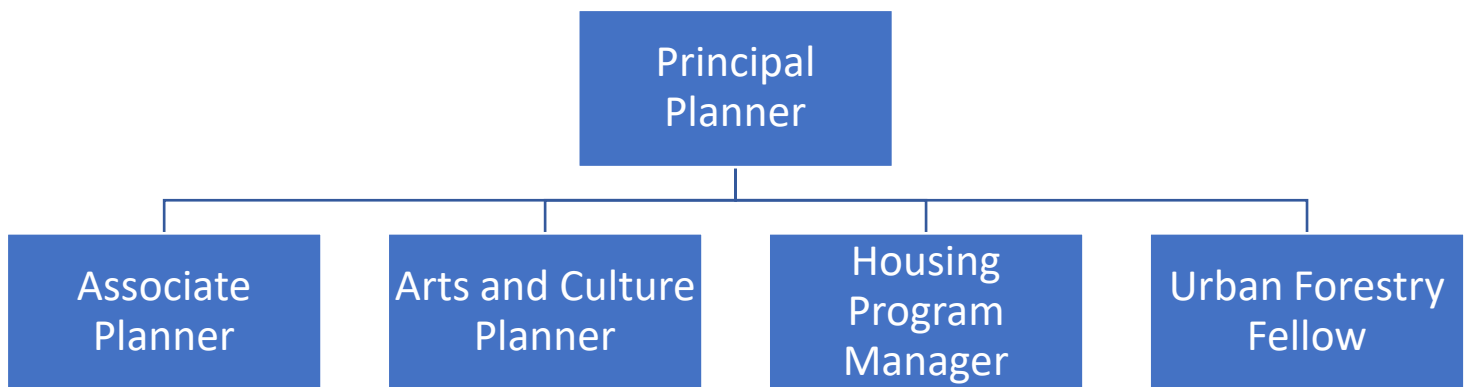
- Offer free technology training workshops
- Provide mobile hotspots for checkout
- Improve accessibility features on library websites

4. Maintain Sustainable & Efficient Operations

Goal: Ensure responsible stewardship of public resources.

Objectives:

- Implement data-driven decision-making
- Improve facilities safety and accessibility
- Increase grant funding and community support
- Provide ongoing staff professional development
- Review, amend, create policies as needed
- Develop multi-year strategic plans



Planning

Mission

The mission of the Planning Department is to realize the community's vision for the future development of Lynn, particularly as it relates to land use, transportation, economic development, the environment, open space, housing, and arts and culture. According to Vision Lynn, the community's vision is:

1. Lynn will be a city where people feel safe and comfortable to live, work, learn and play.
2. Lynn will be a city where all community members have the housing, transportation access, social connections, and educational or economic opportunities to live a fulfilling life.
3. Lynn will be a city to be proud of, with strong, diverse, and connected communities that take care of our shared spaces, natural resources, and each other.

To be successful, the Planning Department is guided by the following principles:

- Facilitate sustained community engagement, empowering all stakeholders to influence and participate in decision making and honoring different perspectives;
- Help provide strategic approaches to challenging issues that incorporate data, research, and a sensitivity to the interrelatedness of topics;
- Seek opportunities to make information more accessible and actionable;
- Implement plans and ensure that plans the Department creates are responsive to real- world constraints;
- Understand the relationship between the approach to planning and consideration for the city's arts and culture resources, and how this directly impacts the health and vitality, economic development, and engagement of the community;
- Incorporate an equity lens in designing processes and assessing outcomes, paying attention to factors like race, ethnicity, gender identity, sexuality, socioeconomic status, immigration status, language spoken, digital access, and physical and mental ability.

Highlights

Land Use and Zoning

- Continued implementing **Vision Lynn: A Comprehensive Plan** through several projects emphasized in the short-term implementation priorities identified in the plan.
- Utilized a grant from the Executive Office of Housing and Livable

Communities to implement a new **Citywide Zoning Ordinance**.

- Continued the realization of the **South Harbor Implementation Plan** in collaboration with EDIC/Lynn and the Mayor's Office, including securing a grant from the Federal Funds and Infrastructure Office to create an urban renewal plan for the district.
- Worked with Charter Environmental, Lynn EDIC, and the Executive office of Energy and Environmental Affairs to complete the first phase **Lynn Harbor Park**. The park will be completed and open to the public by July of 2025. This public, private partnership (PPP) was a unique opportunity to transform an existing landfill into a 22-acre public park.

Arts & Culture

- Began the process of writing the City's first **Cultural Plan** through Metropolitan Area Planning Council's Technical Assistance Program.
- Continued stewardship of Lynn's participation in MassDevelopment's *Creative Cities* program, managing a budget of \$240,000 to support the local arts system.
- Continued support of the City's first Poet Laureate initiative.
- Furthered an initiative to install wayfinding signage in downtown Lynn to help visitors find parking and key landmarks.
- The City's Recognition Committee completed a charge from the Mayor's Office to select three notable Lynners for recognition through the renaming of buildings, including Lynn Public Library and Briarcliff Lodge.
- Engaged a public relations firm to assist with cultivating awareness strategies to support art and culture efforts, resulting in an estimated \$100,000.00 in media value.
- Continued support to the Trustees of the GAR in preserving and restoring the building as an accessible, sustainable cultural and historical asset.

Communications

- Provide updated information and engagement opportunities through our Lynn in Common website, which attracted 23,853 visits in calendar year 2025, and monthly bilingual email newsletter to over 1,000 subscribers.
- Provided assorted GIS and mapping support for internal and external stakeholders.

Economic Development

- Supported the Transformative Development Initiative (TDI) Union Street, working with a TDI Fellow through MassDevelopment, to provide support for local businesses in the context of a changing real

estate market and explore opportunities for equitable economic development.

- Supported the Mayor's Office in sustaining the Lynn Workforce Collaborative, a network of Lynn organizations utilizing workforce development to improve economic outcomes for Lynn residents.

Housing

- Disbursed \$1,275,000 in previously awarded funding for projects selected through the Affordable Housing Trust second public Notice of Funding Availability (NOFA) in support of five high-impact developments. Collectively, these projects contribute to the creation and preservation of 316 affordable housing units.
- Completed the 2025 Annual Housing Report, highlighting the creation of 545 new housing units, including 32 affordable units, the construction of eight accessory dwelling units, and the funding of 316 affordable units through the Affordable Housing Trust Fund.
- Six (6) development projects were permitted or are currently under construction, resulting in one on-site affordable unit created through Inclusionary Zoning (IZ) requirements. Eight additional projects subject to IZ chose to meet affordability requirements through in-lieu payments, generating \$144,175 in fees during calendar year 2025.
- Completed the biannual feasibility review and market analysis of the Inclusionary Zoning Ordinance on October 1, 2025. As a result, the City Council voted on December 9, 2025, to update the ordinance by revising the in-lieu fee structure consistent with market conditions, and maintains the existing on-site affordability requirements.
- Supported closing and construction start for two housing trust projects. Solimine House, located at 500 Lynnfield Street in Lynn, which will create 150 senior housing units, and 21 Oxford Street which will create 40 units of supportive housing.

Transportation

- In collaboration with the MBTA, utilized a grant from the US DOT Reconnecting Communities and Neighborhoods program to begin a feasibility study of making the Riverworks station a public train stop.
- Collaborated with MassDOT to advance design of the Safe Streets Playbook implementation. Approximately \$7 million of funds are programmed through the Boston Metropolitan Planning Organization (MPO) Transportation Improvement Program (TIP) to implement the first phase of improvements identified in the planning process.
- Leading a coordinated effort with DPW and Mayors office in advancing roadway improvement projects funded through the Boston MPO Transportation Improvement Program (TIP). Three projects are currently

programmed and moving forward with funding support from the Boston MPO: Essex Street and Phase I of the Western Ave. project. Total state and federal funding for these projects are anticipated to be in excess of \$75 million.

- Secured funding from the US Department of Transportation (DOT) Safe Streets for All (SS4A) discretionary grant. Total state and federal funding award of \$11.5 million to make targeted safety improvements consistent with the Lynn Safety Action Plan. It is anticipated the NEPA process will be completed by the end FY2026.
- Completed design and secured funding for completion of the traffic signal improvements along Broad and Lewis Street corridor. A total of traffic signal equipment will be upgraded along the corridor providing roadway safety for all users, and improvements to signal operations.

Environmental Planning

- Continued to implement as U.S. EPA \$500,000 Community-Wide Assessment Grant to support brownfields assessment and planning.
- Continued to manage a \$500,000 U.S. EPA Brownfields Cleanup Grant in support of cleaning up the Whyte's Laundromat site.
- Secured a \$550,000 Congressionally Designated Spending request to relaunch the City's urban forestry planning initiative.
- Lead City collaboration with St. Mary's School for the reconstruction of the GEAA athletic fields to improve access to recreational amenities community-wide, and for St. Mary's sports programming. Design and permitting is anticipated through 2027.
- Managed site assessment and alternatives analysis for shoreline restoration at the Lynn Harbor Park site. Alternatives will be refined as funding comes available.

Goals

- **Continue Implementation of Vision Lynn: A Comprehensive Plan for the City of Lynn.** Vision Lynn articulates our shared values as a community, identifies top priorities for the city, and sets a strategy for realizing that vision. The plan was adopted by the Lynn City Council and Planning Board by the end of 2023 with work now transitioned to implementation with several priority actions underway.
- Collaborate with the Parking Department, Lynn EDIC and Mayor's office to implement the first phase of the **Downtown Parking Strategy**. This first effort will implement changes recommended in the strategy with a focus on Union St., Oxford St. and Munroe Street.
- **Reimagine the Lynnway as a multi-modal corridor.** Work closely with the MBTA, and Massachusetts Division of Conservation and Recreation

(DCR) as they proceed through a visioning process for a completely reimagined roadway that improves access to the waterfront, is human scaled, and provides safe and convenient access to all modes of transportation. Public engagement for concept design is anticipated to start May of 2026.

- **Continue advancing the South Harbor Implementation Plan through an Urban Renewal Plan.** This plan seeks to advance transformative redevelopment of the harbor front as articulated in Vision Lynn, and an urban renewal plan is an essential next step to ensure better outcomes for the Gearworks and National Grid-owned parcels in the neighborhood.
- Collaborate with MBTA to create a vision and redevelopment strategy for redevelopment of the **MBTA Parking Garage**. This project represents an unique opportunity to support a transformational development in Lynn's downtown and to ensure development is aligned with the community's objectives.
- Collaborate with **MassHousing Partnership through the Neighborhood Hub program** to simplify inclusionary housing (IZ) regulatory documents. This work will make it easier for property owners to comply with IZ monitoring requirements.
- Begin implementation of the **Safe Streets for All (SS4A) grant program** with design and public engagement anticipated to be late summer of 2026.
- Continue to support creation of new public parks and amenities along the harbor front including seeking funding support for completion of future phases of the **Harbor Park** project and creation of the 8-acre public park associated with the South Harbor development project.

The G.A.R. Hall and Museum

Mission Statement

The G.A.R. Hall and Museum shall serve as a memorial to the people of Lynn, who served in the United States military, particularly during the Civil War, as well as those who served in other US conflicts. Honoring the wishes of Civil War veterans, as enshrined in the State of Massachusetts, Acts of 1919, the GAR Building is intended for the use of and for the benefit of Lynn veterans as well as for Lynn's patriotic, charitable, benevolent, or educational organizations. These goals will be achieved through the development and presentation of exhibits and programming. And by making the GAR Hall and Museum a vital Community Resource.

Operations

The Board of Trustees "...shall have charge and care of the building and of its maintenance and use..." (Massachusetts Special Acts 1919, Chapter 220)

Current Highlights

- Completed Elevator Accessibility Project
- Continuing to develop internal processes to professionalize the Board
- Secured partial funding for Façade repair

Goals & Future Highlights

Façade

Complete funding and start Façade reconstruction.

The Grand Army of the Republic Hall & Museum will be re-introduced to the community as a re-tooled, accessible institution ready to engage visitors in the 21st century

Provide free tours in person and digitally to meet the interests and needs of the City of Lynn and surrounding communities.

Introduce our new exhibits uncovering some forgotten history of the Hall. Partnering with the Lynn Public Library, additional online archives, The Frederick W. Lander Civil War Round Table and the Sons of Union Veterans, Department of Massachusetts, we continue to discover proof in writing and in pictures of how every activity of this post was breathlessly covered as news.

Reimagine exhibits with new lighting, descriptive background, with deeper dives into the artifacts, showcasing details and content.

Introduce our digital displays running short videos on Civil War topics presented by authors, scholars and members of the Hall/

Provide descendant services to learn about their ancestors who were part of the Frederick W. Lander Post

Continue to find solutions to the remaining outstanding capital repairs and restoration needs

Summary

The board has made considerable strides during FY 26. Construction on the elevator is complete, which will increase accessibility and allow us to seek further resources, now being ADA compliant. We have started work on modernized Vision and policies. We increased our educational output in the field. We continue to improve our internal and external relationships. With a commitment to digital communication and processes we have achieved a new level of inter-departmental understanding and cooperation to work on our mutual goals for this memorial hall.

During FY27 the Trustees will restore the Façade. We will continue to seek and secure additional funding streams from a variety of outside sources to complete other restoration and modernization efforts.

A special thanks to the following for assisting the Board in getting the elevator project completed – Mayor Nicholson and his staff, Tim Leonard in Purchasing, Lauren Drago and the entire Planning Department, James Cowdell and EDIC, James Marsh at Community Development, Mike Bertino and the CFO's office, Stephen Spencer and the Comptroller's office and the Friends of the GAR.

We are also appreciative of the relationship with the local Veterans council.

The Trustees thank the many volunteers and our partners, The General Lander Civil War Round Table and the Sons of Union Veterans, Department of Massachusetts and Friends of the GAR who lend valuable knowledge, resources and support to our efforts. We are excited to continue this work as we preserve the past for our future, while focusing on safety and the visitor experience.

Non-Departmental

Insurance – The City maintains a comprehensive set of insurance policies that cover a wide number of the City’s activities. We currently maintain the following policies: Property, Inland Marine, Equipment Breakdown, Crime, Auto, Educators Legal Liability, Public Officials Liability, Camp Kiwanis Travel Accident, Excessive Worker’s Compensation Insurance, Cyber Policy, as well as limited coverage for contractor’s equipment, Fine Arts and Fire Department equipment. Each of these policies has deductibles as well as limits for coverage. The City, like some other large cities, opts to rely on tort law, limiting general liability claims to \$100,000.

Health and Life – The City is self-insured for Health Care coverage for its employees and retirees. The City maintains a Health Insurance Trust Fund that both City employees and retirees pay into as part of a cost sharing approach to pay for health care expenses. The current contribution rates are as follows:

Type of Plan	City Share	Employee Share
Individual	75%	25%
Family	75%	25%
Retiree	75%	25%

Reserve Fund – The City annually appropriates a certain amount of funds to cover unforeseen expenditures and contractual buyouts. Each year, a calculated determination is made to place an amount into this fund to cover these expenditures. The amount for FY 2026 is expected to be in the \$1.5M range, or less than one half of 1 percent of the total City budget. Amounts from this budget line item are presented to the City Comptroller on an as needed basis and signed off on by the CFO and Mayor for final vote to the City Council. At the end of the fiscal year end, unused amounts are either transferred to a reserve, or flow back to free cash.

F.I.C.A. Match – As employers, the city is required to match the FICA tax for employee wages. The City matches .0145% of wages and sends weekly to the Internal Revenue Service as required by law. This line item increases as employee wage agreements are settled or new staff is added to the City or School payroll.

Unemployment Compensation

The City of Lynn is self-insured for unemployment insurance. On a cash basis, if an employee files for unemployment, The City pays its portion dollar for dollar to the employee. Unlike the private sector, which pays into an insurance fund to cover unemployment claims, the City of Lynn opts to pay claims on a cash basis. This practice is common among municipal governments. Paying claims on a percentage of payroll would cost the City millions more than they have available for appropriation every year.

The City also uses a third-party claims representative, Equifax, to support and assist in unemployment claims. This approach has saved the City thousands of dollars in recent years.

The COVID-19 pandemic brought forth a new challenge related to unemployment, specifically the dramatic increase in unemployment fraud cases throughout the country. Lynn employees have not been immune to this. Thanks to the diligent efforts of Deputy Police Chief Mark O'Toole and Personnel Department Administrative Assistant Maria Bray, the City has worked successfully to resolve and mitigate numerous fraudulent attempts to subvert the system.

Finally, the City's adoption of M.G.L. Chap. 40, Section 5E in 2019 allowed us to place unemployment claims into a separate fund to cover unemployment costs. This statutory action results in the City being able to leave unexpended funds in the account and carry over a certain percentage year to year.

Workers Compensation

The City of Lynn is self-insured for workers compensation. This means the City budgets and appropriates for workers compensation claims on an annual basis. For claims over \$200,000, the City carries a stop-loss insurance policy.

When an employee files for workers compensation, the Personnel Department records and files the proper paperwork and submits it to the Industrial Accident Board (IAB). If an employee is out of work for more than 5 working days, the City will provide them with 60% of their average 52-week wage. In some cases, hospital and rehab bills are also paid.

In June 2022, the City engaged a new third-party administrator, Guardian Claims Services, through a thorough and transparent bid review. Guardian has created a modern, detail-oriented, efficient process for administering claims with respect for the employee and regard for the City's fiduciary responsibility to the taxpayer.

Together with outside legal counsel who specializes in Workers Compensation law, Guardian proactively evaluates claims, recommends action as necessary, and meets quarterly with a City review team including the CFO, Comptroller, City and LPS Human Resources to ensure that each case is given proper attention with the ultimate goal of bringing the employee back to work with health and safety in mind.

The City's 2019 adoption of M.G.L. Chap. 40, Section 13A established a separate fund specific to workers compensation. This statutory action results in the City being able to leave unexpended funds in the account and carry over a certain percentage year to year.

All of these important mechanisms allow for considerable savings to the City.

Gannon Golf Course

Enterprise Fund

FY 2027

FY 2027

Revenues

Lease Payment	319,510	
interest income	198	
		319,708

Expenditures

Debt Service transfer to general fund	177,708	
Maintenance and Improvements	142,000	
		319,708

Total Revenue over Expenditures		0
---------------------------------	--	----------

This is the fifth third year of the Gannon Enterprise Fund. An Enetrprise Fund is designed to operate as a business within the City. Its main purpose is to keep the revenues it generates invested into the Golf course Fund and annually be appropriated to cover expenditures within the Fund. The first expenditure is debt service to cover the annual payment due bondholders and the other maintence line covers items to maintain the property and other expenditures above a certain dollar amount.

The Lessee covers evrything else.

The current Lease expires Calender year ending December 31, 2029, an RFP will be issued late summer 2029.

GLOSSARY

Appropriation:	A sum of money devoted to a specific purpose, typically approved by a vote of the City Council.
Assessment/Offsets:	The amount the State automatically deducts from Local Aid to cover town-shared expenses. The primary items that make up this amount are charter school and regional transit assessments.
Balanced Budget:	The City defines a balanced budget as a budget in which receipts are greater than or equal to expenditures. The Commonwealth of Massachusetts requires all municipalities to present a balanced budget each year as a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined period of time.
Bond Anticipation Note (BAN):	Short term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Capital (Includes Debt Service):	The City's capital improvements program policies call for the allocation of approximately 3.00% of the general fund revenues to the capital budget. This is exclusive of the dedicated funding sources such as enterprise funds, grants and Proposition 2 1/2 debt exclusion projects.
Cherry Sheet:	The official notification by the Massachusetts Commissioner of Revenue to municipalities and school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. As the state budget process unfolds updated local aid proposals are posted. Cherry Sheets are issued once the state budget is enacted by the Legislature and approved by the Governor.
Chapter 70 School Aid:	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which State Aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
Chapter 90 Highway Funds:	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provision of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33%) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83%) derived from the Department of Employment and Training (DET), and population estimates (20.83%) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursement to the limit of the grant. See DOD/DLS website.
Collective Bargaining:	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between employer and some or all of its employees, who are represented by a recognized labor union.
Debt Exclusion:	This amount represents the voter-approved amount that is used to pay for the construction of two new elementary schools. The state reimburses the town 65% of debt payment. The debt exclusion in the budget is the net amount (less state reimbursement) that is levied to the taxpayers on an annual basis.

GLOSSARY

Debt Limit:	The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 sec. 10, debt limits are set at 5 percent of equalized valuation (EQV). By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.
Designated Unreserved Fund Balance:	A limitation on the use of all or part of the expendable balance in a governmental fund.
Enterprise Funds:	An Enterprise fund, authorized by MGL Ch. 44 §53F 1/2, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an Enterprise fund, all costs of service delivery - direct, indirect, and capital costs - are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end.
Equalized Valuations (EQVs):	The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some State aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.
Excess Levy Capacity:	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Board of Selectmen must be informed of excess levy capacity and their acknowledgement must be submitted to DOR when setting the tax rate.
Exempt Debt:	Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 1/2.
Fiscal Year:	A fiscal year runs July 1 through June 30. For example, fiscal year 2014 runs from July 1, 2013 through June 30, 2014.
Foundation Budget:	The spending target imposed by the Education Reform Act of 1993 for each school district.
Free Cash:	A revenue source that results from the calculation, as of July 1, of a community's remaining, unrestricted funds from operations of the previous fiscal year, based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year just ending, plus unexpected free cash from the previous year. After the books are closed for the year, potential available funds balances are submitted to the State for Certification. Certification of Free Cash is generally submitted to the Department of Revenue in the fall, with final certification in the late fall or early winter. It is strongly recommended that free cash be spent on one-time expenditures since free cash itself is a one-time revenue source.

GLOSSARY

GASB 34:	A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future.
GASB 45:	This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits (see OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
General Fund:	The fund used to account for most financial resources and activities governed by the normal City Council appropriation process.
GIS (Geographic Information System):	A computerized mapping system and analytical tool that allows a community to access information on a parcel, area or community wide basis. It also allows parcels to be identified and sorted on the basis of certain specified criteria. The system can integrate assessors' property data, water and sewer line networks, wetlands, floodplains as well as other data.
Levy Ceiling:	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 1/2). It states that, in any year, the personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion (see Levy Limit).
Levy Limit:	A levy limit is one of two types of levy (tax) restrictions imposed by MAGL Ch. 59 §21C (Proposition 2 1/2). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2 1/2 percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion (see Levy Ceiling).
Local Receipts:	This amount represents the amount of local taxes (excluding property taxes) and fees from all departmental operations retained directly by the town. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, permits, licenses, fines and State reimbursements.
Tax Levy Limit:	This amount represents the total amount of tax bills the town sends out each year to taxpayers. The levy is monitored by the state and can increase by 2.5 percent each year.
New Growth:	New Growth is when a homeowner or investor makes improvements to their existing home, thereby increasing the assessed value and the levy capacity.
Non-Appropriated Expenses:	Expenses which are contained on the Cherry Sheet from the state and charged to the City, the largest of which is the annual MBTA assessment. Other non-appropriated expenses include: parking fine registry surcharge, air pollution control district, Metropolitan Area Planning Council, and Charter School Tuition. Overlay reserve is also included in non-appropriated expenses.
Non-Departmental (Healthcare & Pensions):	The City's non-departmental liabilities include health insurance and retirement costs for employees and retirees.

GLOSSARY

Non-Exempt Debt:	Debt service that is funded by the General Fund and within the limitations of Proposition 2 1/2.
Overlay Provisions:	This amount is requested and set aside by the Assessor to cover any property abatements. Each year any remaining amount(s) may at the discretion of the Assessor be used as a source of revenue.
Overlay Reserve:	Unused accumulated amount of overlay for previous years that is not required to be held in a specific overlay account for a given year. Once released by the Board of Assessors, the funds may be used for any municipal purpose.
Pay-go Financing:	Pay-go financing is the method of using general fund revenue to pay for capital projects in place of or in addition to traditional debt financing.
Payment In Lieu Of Taxes:	An agreement between a municipality and an entity not subject to taxation, such as a charitable or educational organization, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Property Tax:	The property tax levy is the revenue a city or town raises through real and personal property taxes.
Proposition 2 1/2:	The State law enacted in 1980, Proposition 2 1/2 regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.
Reserve Fund:	A fund established by the Mayor annually. It is under the control of the Mayor, which may authorize transfers for extraordinary or unforeseen expenditures, which is approved by the City Council. The fund may be composed of an appropriation of not more than 5 percent of the tax levy for the preceding year.
School Department:	The City's largest departmental budget. Funds appropriated to the school department offset the costs of personnel, operating school department facilities, transportation and other expenses necessary for providing public education in the district.
Stabilization Fund:	A general reserve. Money from this fund may be appropriated by two-thirds of City Council.
Surplus Revenue:	The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.
Tax Title:	A collection procedure that secures a city or a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting overdue amounts to the Treasurer. After six months, the Treasurer may initiate foreclosure proceedings.

American Rescue Plan Act (ARPA) - City of Lynn, MA
Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Program Summary
as of April 30, 2026

Funding Category	Funding Subcategory	Project Name	Budget
1. Public Health	1.1: COVID-19 Vaccination	Vaccination Temperature Protection - Public Health Dept.	\$ 2,736.45
	1.2: COVID-19 Testing	COVID-19 Rapid Test Kits - Public Health Dept.	\$ 459,600.00
	1.4: Prevention in Congregate Settings	HVAC City Hall - ISD	\$ 2,895,421.00
		HVAC Drewicz School - ISD	\$ 1,266,695.00
		HVAC Fire Stations - ISD	\$ 1,079,300.00
		HVAC Police Department - ISD	\$ 1,640,955.86
	1.11: Community Violence Interventions	Intervention Services for Young People Driving Community Violence in Lynn - ROCA Inc.	\$ 351,505.00
	1.14: Other Public Health Services	Health Equipment Van - Public Health Dept.	\$ 70,000.00
		Senior Center Van - Public Health Dept.	\$ 69,220.80
		Rat Abatement Program - ISD	\$ 40,000.00
		Senior Center exterior building signage	\$ 3,796.00
		Wheelchair Accessible Bathroom in City Hall - Public Health Dept.	\$ 28,450.20
Total (1: Public Health):			\$ 7,907,680.31
2: Negative Economic Impacts	2.1: Household Assistance: Food Programs	Food Aid Expansion Program - New Lynn Coalition	\$ 365,700.00
		Phoenix Food Hub Program Support - Greater Lynn Senior Services	\$ 379,810.00
		Local Food Systems/Build-a-Garden and Farmers Markets - The Food Project Inc.	\$ 198,956.00
		On the Grow Food Project - Building Audacity	\$ 100,000.00
		Community Garden Project - Highlands Coalition	\$ 50,000.00
	2.2: Household Assistance: Rent, Mortgage, and Utility Aid	LHAND - RAFT Program (Phase 1)	\$ 2,100,000.00
		LHAND - RAFT Program (Phase 2)	\$ 500,000.00
		LHAND - Utility Payment Assistance	\$ 30,000.00
		LHAND - Tenant Based Rental Assistance Program	\$ 1,500,000.00
		LHAND - State Housing Capital Improvements	\$ 500,000.00
	2.15: Long-Term Housing Security: Affordable Housing	Affordable Housing Trust Fund SEED funding	\$ 3,000,000.00
		500 Lynnfield Street Redevelopment - 2 Life Communities	\$ 1,000,000.00
		LHAND - Essex and Tilton Development Plan	\$ 100,000.00
		Catalyst Housing - The Haven Project	\$ 900,000.00
	2.16: Long-term Housing Security: Services for Unhoused Persons	New Emergency Shelter for the Adult Homeless of Greater Lynn - Lynn Shelter Association	\$ 250,000.00
	2.18: Housing Support: Other Housing Assistance	Eviction Prevention Program - Northeast Legal Aid	\$ 400,000.00
		Inclusionary Zone Study - City of Lynn / Mayor's Office	\$ 58,925.00
		LHAND - Neighborhood Rehab & Repair Grant Program	\$ 400,000.00
		Winter Shelter - City of Lynn / Mayor's Office	\$ 4,602.97
	2.19: Social Determinants of Health: Community Health Workers or Benefits Navigators	Know Your Rights Campaign - Lynn Rapid Response Network	\$ 15,000.00
		Improving Immigrant Access to Care - Lynn Rapid Response Network	\$ 30,000.00
	2.22: Strong Healthy Communities: Neighborhood Features that Promote Health and Safety	Big Belly Trash Receptacles - DPW	\$ 337,235.00
		Wayfinding Downtown (signage/kiosks) - Lynn Main Streets	\$ 20,000.00
		Transit and Travel Project - Lynn Main Streets	\$ 26,200.00
		Downtown Planting Initiative - Lynn Main Streets	\$ 16,100.00
		Compact Trash Truck for Parks - DPW	\$ 143,112.80
		Heavy Equipment (Snow, Parks and Roads) - DPW	\$ 1,325,000.00
		Lynn Museum/LynnArts - Building Needs Assessment & Renovations	\$ 500,000.00
		Buffum St Parking Lot Environmental Assessment - Planning Dept.	\$ 6,172.80
		McManus Park Improvements - ISD	\$ 8,681,794.06
		Keaney Park Improvements - ISD	\$ 4,572,415.83
		Breed Park Improvements - ISD	\$ 2,273,171.10
		Lynn Woods Improvements - ISD	\$ 832,246.86
		Kiley Park Improvements - ISD	\$ 1,956,081.39
		Gallagher Park Improvements - ISD	\$ 1,280,705.40
		Parks and Playgrounds: Additional Funds - ISD	\$ 299,600.00
		Parkland Ave (Barkland Ave) - DPW	\$ 32,592.25
		Gowdy Park Improvements - DPW	\$ 49,292.00
		Goldfish Pond Improvements - DPW	\$ 41,795.00
		Clark St Park Fence - DPW	\$ 7,316.00
		Marion Gardens Play Structures - Dept. of Community Development	\$ 52,735.00
	2.22: Strong Healthy Communities: Neighborhood Features that Promote Health and Safety	LHAND - Wall Plaza Improvement Project 2	\$ 500,000.00
		Hennessy House (Phase 1) - Affordable Housing Associates of Lynn, Inc.	\$ 2,000,000.00
		Hennessy House (Phase 2) - Affordable Housing Associates of Lynn, Inc.	\$ 1,000,000.00
		Building Repairs to GAR Hall & Museum	\$ 2,270,010.00
		LHAND - Wall Plaza Improvement Project 1	\$ 400,000.00
		Lynn Armory Rehabilitation / Affordable Housing Project	\$ 1,000,000.00
	2.24: Addressing Educational Disparities: Aid to High-Poverty Districts	Senior Center Renovations at 37 Friend St - ISD	\$ 996,135.58
	2.25: Addressing Educational Disparities: Academic, Social, and Emotional Services	Preschool Construction Project at 156 Broad St - LEO Inc.	\$ 3,000,000.00
		Rowing & Watersports Program Expansion - North Shore Maritime Center	\$ 50,000.00
		Pathways ESOL Project	\$ 50,000.00
		Teen Drop-In Center Hours	\$ 2,000.00

Funding Category	Funding Subcategory	Project Name	Budget
2: Negative Economic Impacts		Seaforth Movement Contract - LPS	\$ 140,000.00
		Expanding Girls Inc. Program Experience for Teen Girls	\$ 25,800.00
	2.29: Assistance to Small Businesses: Loans or Grants to Mitigate Financial Hardship	Small Business Assistance Program - EDIC	\$ 3,000,000.00
	2.30: Assistance to Small Businesses: Technical Assistance, Counseling, or Business Planning	Digital Literacy Program for Small Businesses - Latino Support Network (LSN)	\$ 49,700.00
	2.32: Assistance to Small Businesses: Business Incubators and Start-Up or Expansion Assistance	Virtual Business Accelerator Program Support - EforAll Lynn	\$ 14,000.00
	2.34: Assistance to Impacted Nonprofit Organizations	New American Association of Massachusetts (NAAM) - Newcomer Donation Storage	\$ 50,000.00
		New American Association of Massachusetts (NAAM) - Continued Language Access Support	\$ 15,000.00
		The REAL Program - Facility Improvements at 17 Atlantic St	\$ 35,000.00
		New Lynn Coalition - Lynn Community Enrichment Program Expansion	\$ 102,000.00
		LYSOA - Drop-in Center for High Risk Youth	\$ 92,000.00
		Building Bridges Through Music - After-School/Summer Music Program Support	\$ 100,000.00
		LEAP For Education – Purchase of Two Student Passenger Vans	\$ 70,750.00
		Lynn Kayak and Sail - Capital Expenses & Program Equipment	\$ 22,500.00
		Lynn Community TV (LCTV) - Software & Digital Infrastructure Upgrades	\$ 76,361.25
		Latina Center MARIA - Mothers English Language Project	\$ 76,000.00
		Centerboard Inc. / Lynn Family Resource Center - Community Closet	\$ 50,000.00
		RAW Art Works - Van for Community Engagement Activities	\$ 59,240.00
		Cultura Latina Dance Academy (CLDA) - Program Support	\$ 15,000.00
		Community Minority Cultural Center (CMCC) - Building / Capital Improvements at 298 Union St	\$ 160,000.00
	2.35: Aid to Tourism, Travel, or Hospitality	Downtown Mural Installations & Program Support - Beyond Walls	\$ 100,000.00
		Music & Media Center - Lynn Music Foundation	\$ 100,000.00
	2.37: Economic Impact Assistance: Other	Lynnside Out Festival (2023-2026)	\$ 130,801.56
Total (2: Negative Economic Impacts):			\$ 50,073,857.85
3: Public Sector Capacity	3.4: Public Sector Capacity: Effective Service Delivery	Transportation Consulting Services - Planning Dept.	\$ 300,000.00
		City of Lynn Website Redesign & Services	\$ 200,000.00
		Police Translation Services	\$ 10,000.00
		Police Target Range System	\$ 143,291.00
		City Fire Engines Two Pumpers	\$ 1,260,000.00
		City Fire Engines Two Pumpers: Additional Funds	\$ 79,778.00
		Police VirTra Training System	\$ 69,325.00
		City Fire Hose Reel	\$ 9,995.00
		City-wide Translation Services – Mayor's Administration	\$ 1,094,966.00
		Health Division Accreditation (Public Health Dept.)	\$ 100,300.00
		Additional DPW Vehicles/Heavy Equipment	\$ 59,991.47
		Additional DPW Rec Vehicle	\$ 43,957.50
		CAMA Software Upgrade – Assessor's Office	\$ 45,000.00
		Rave Mobile Safety - Emergency Notification Software	\$ 24,000.00
		Public Safety Cameras	\$ 64,000.00
		Charter Review	\$ 20,000.00
		CALM Team Branding/Marketing	\$ 199,800.00
		Youth Basketball & Swimming Programs - DPW	\$ 35,911.00
		Lynn Youth Fire Academy Summer 2024 Program	\$ 22,517.01
3: Public Sector Capacity	3.5: Public Sector Capacity: Administrative Needs	Parks & Playgrounds Condition Assessment - ISD	\$ 89,294.80
		Parks Advertising - DPW	\$ 400.00
		Bridge Assessment	\$ 25,800.00
		Cloud Service Assessment	\$ 125,000.00
		Digital Radio Assessment	\$ 100,000.00
Total (3: Public Sector Capacity):			\$ 4,123,326.78
5: Water, Sewer, and Broadband Infrastructure	5.1: Clean Water: Centralized wastewater treatment	LWSC - Water System Improvements: Various Streets	\$ 3,900,000.00
	5.11: Drinking water: Transmission & distribution	LWSC - Water System Improvements: Broadway-Lynnfield St.	\$ 2,600,000.00
Total (5: Water, Sewer, and Broadband Infrastructure):			\$ 6,500,000.00
6: Revenue Replacement	6.1: Provision of Government Services	DPW Streets and Sidewalks	\$ 2,995,826.20
	6.1: Provision of Government Services	Lynn Harbor Park	\$ 1,798,135.00
Total (6: Revenue Replacement):			\$ 4,793,961.20
7: Administrative	7.1: Administrative Expenses	ARPA SLFRF Program Administration	\$ 880,793.00
Total (7: Administrative):			\$ 880,793.00
Total ARPA SLFRF program allocated:			\$ 75,134,915.32

Capital Plan
FY2024 through FY 2029

Dept	Project Title	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Source	Notes
City Hall	City Hall ADA complaint Bathroom/Shower	78,000						Grant	Add ADA complaint bathroom and shower
City Hall	Add Heat and AC		675,000	2,925,005				ARPA	Add Heat pumps and AC to City Hall
COA	COA building Improvements	1,000,000	1,000,000					Fed Earmark/ARPA	Design is completed start Construction June 2024
School	Pickering Middle School		30,000,000					Debt	1st Traunch Draw for Pickering
School	School Buidling		35,000,000	30,000,000		9,000,000		Debt	2nd & 3rd Traunch Draw Pickering
School	Replace HVAC Equipment 7 Schools	1,560,000						Paygo/Esser	Esser III requested 7.18 Approved
School	Pondview renovations		2,475,000					Esser	Renovate tfor school purposes
School	Shoemaker Roof	1,400,000						Paygo/Esser	MSBA Accer. & 20 % Capital Stab Fund
School	Accelerated Progran TBD			2,000,000		1,250,000		Paygo	MSBA Accer. Program
School	Sission HVAC		429,830					Free Cash Grant	10% Free Cash 90% Grant
Fire	Ladder Truck		1,600,000					Free Cash	Long Lead Times up to 36 Mos
Fire	Western Ave Bathroom Upgrade		52,000		300,000			Free Cash	Rehab Bathrooms
Fire	Cardiac Monitors/Office Equipment	65,500	56,000					Free Cash	Replacement equipment
Police	Cruiser/Specialty Replacement	559,432	947,808	338,500	504,178	349,005	356,011	Free Cash	12 Month lead time
Police	Roof Engineering	0			39,949			Free Cash	Building Improvements
Police/Fire	Radio & Server Assessment	225,000		2,405,000				Free Cash	Upgarde of dispatch console and repeaters
GAR	Exterior Upgrades	175,000			750,000			Grant 66% free cash 34%	Parking lot and Drainage retained eanoirngs/Budget
Gannon Golf Course	Electrical Upgrade		100,000	125,000				Enterprise Fund	Retained Earnings
IT	Upgrades to public safety		685,000	120,000	440,000	125,000		Free Cash	Fiber work and Fire Alaram upgrade
DPW	Building Fuel Equipment upgrades	284,000			425,000			Free Cash	Will takes 24 Mos to arrive
DPW	Street Paving/Sidewalks	3,000,000	1,517,000	1,517,000	1,517,000	1,517,000	1,517,000	Annual Budget	Chapter 90 Funding/Plus 3 Million of ARPA
DPW	Signage and Traffic Lights	50,000	50,000		30,000			Ride Share Funds	Cannabis Impact Fees/Signage and Traffic Lights
DPW	New Trash Barrels	0	220,000		145,000			Free Cash	part 1 of 5 year replacement program
Fleet Vehicles	All Departments	325,000		175,000	560,000	175,000		Free Cash	energy efficient vehicle replacement

Items Remain on this page until the funds and project are 100% completed and paid.

Annual Operating Budget for School Buildings	FY2022	FY2023	FY2024	FY 2025	FY 2026	FY2027
includes, Utiilities, Maintenance and repairs as well	14,279,408	17,879,408	18,912,139	20,845,902	20,755,400	20,055,785
as small capital items, not included in the above numbers						
Number represent annual funding through the general fund budget process						
for the maintenace, utilities and up keeep of all school buildings.						

Like many gateway cities additional revenue for capital improvements is a struggle. The City had a plan approved and posted in 2023 and will update in 2027. All of the projects in the 2023 plan have been completed or have started. By the end of calendar year 2022 the city will have had needs assesments completed on all city and school buildings. An updated plan will be submitted, and will contain many all of the above projects and funding needs. The City in all cases will use grants and other sources of revenue on a case by case basis as funds becaome available. The City has funded substancial programs and needs over the last 10 years through energy savings, grants, Free Cash and MSBA funding.

CITY OF LYNN - FY27 PROPOSED BUDGET
FULL-TIME EQUIVALENT (FTE) BY DEPARTMENT

*INDICATES SPECIAL NOTE REGARDING POSITION

Department	Position Title	FY27 FY27 FTE Count	FY27 FY27 Salaries
Mayor	Mayor	1.0	\$ 145,000.00
	Chief of Staff	1.0	\$ 119,995.00
	Diversity Equity Officer	1.0	\$ 113,119.75
	Constituent Services Coordinator	1.0	\$ 66,950.00
	Admin. Director	1.0	\$ 83,983.11
	Senior Director of Policy and Intergovernmental Affairs	1.0	\$ 106,090.00
	Communications and Strategic Initiatives Manager	1.0	\$ 66,950.00
	Grant Funded Position *Language Access Coordinator	1.0	\$ 90,917.01
	Grant Funded Position *Spanish Language Engagement Specialist	1.0	\$ 61,800.00
	Total	9.0	\$ 854,804.87
Finance Department	Chief Financial Officer	1.0	\$ 209,818.45
	Internal Auditor	1.0	\$ 148,331.57
	Munis Coordinator	1.0	\$ 88,909.98
	Portion Paid by School *Benefits Manager	1.0	\$ 122,351.69
	Grant Funded Position *ARPA Grants Manager	0.5	\$ 43,921.26
	Benefits Administration Specialist	1.0	\$ 80,340.00
	Total	5.5	\$ 693,672.95
Comptroller	Comptroller	1.0	\$ 158,348.85
	Assistant Comptroller	1.0	\$ 98,861.46
	Grants Coordinator	1.0	\$ 87,606.97
	Senior Accountant	1.0	\$ 69,194.03
	Total	4.0	\$ 414,011.31
Treasurer/Collector	Treasurer Collector	1.0	\$ 151,027.46
	Assistant Treasurer	1.0	\$ 103,159.79
	Fiscal Compliance Manager	1.0	\$ 99,724.60
	Coordinator Payroll/Budget	1.0	\$ 93,203.79
	Principal Clerk	1.0	\$ 49,470.29
	Head Clerk	1.0	\$ 61,554.16
	Admin Assistant/Asst Collector of Taxes	1.0	\$ 98,861.46
	Total	7.0	\$ 657,001.55
Assessors	Assessor	2.0	\$ 286,611.06
	Field Review Appraiser	1.0	\$ 75,383.53
	Director of Assessing	1.0	\$ 161,975.16
	Administrative Assistant	1.0	\$ 94,563.13
	Principal Clerk	1.0	\$ 54,403.58
	Head Clerk	1.0	\$ 61,554.16
	Total	7.0	\$ 734,490.62
Purchasing	Purchasing Agent	1.0	\$ 164,392.70
	Head Clerk	3.0	\$ 200,051.03
	Administrative Assistant	1.0	\$ 108,317.78
	Total	5.0	\$ 472,761.51
Information Technology	Network Support Tech	1.0	\$ 95,578.23
	Director of IT	1.0	\$ 145,290.10
	Communications Associate	1.0	\$ 49,975.91
	Assistant Systems/Mail Coordinator	1.0	\$ 93,454.14
	Total	4.0	\$ 384,298.38
City Clerk	Head Clerk	3.0	\$ 210,513.19
	City Clerk	1.0	\$ 204,943.12
	Assitant City Clerk	1.0	\$ 93,703.47
	Principal Clerk	1.0	\$ 51,198.03

		Total	6.0	\$	560,357.81
Personnel	Administrative Assistant		1.0	\$	103,159.79
	Senior HR Generalist		1.0	\$	77,631.75
	Health and Human Resources Coordinator		1.0	\$	70,227.34
	Personnel Director		1.0	\$	149,865.71
		Total	4.0	\$	400,884.59
Law	Executive Paralegal		1.0	\$	128,512.52
	Assistant City Solicitor		1.0	\$	131,459.80
	City Solicitor		1.0	\$	145,290.10
	Assistant City Solicitor		1.0	\$	131,459.80
		Total	4.0	\$	536,722.22
Inspectional Services City	Chief of Inspections Services		1.0	\$	180,353.00
	Director Of Inspections		1.0	\$	119,891.33
	Ordinance Enforcement Officer		1.0	\$	128,689.25
	Building Inspector		4.0	\$	360,432.90
	Chief Building Inspector (40 Hours)		1.0	\$	136,200.42
	Chief Health Inspector		1.0	\$	116,441.54
	Electrical Building Inspector (40 Hours)		1.0	\$	92,909.97
	Plumbing/Gas Building Inspector (40 Hours)		1.0	\$	92,909.97
	Sanitary Inspector / Weights And Measures		3.0	\$	279,291.85
	Sanitary Inspector 40 (M-F) /Lead Paint		1.0	\$	103,129.30
	Sanitary Inspector 40 (T-S)		1.0	\$	84,664.38
	Senior Sanitary Inspector 40 (M-F)		1.0	\$	92,909.28
	Admin. Assistant (Facilities)		1.0	\$	103,159.79
	Clerical Associate		1.0	\$	42,103.65
	Head Clerk		3.0	\$	176,818.74
	Principal Clerk		1.0	\$	60,387.97
		Total	23.0	\$	2,170,293.34
Inspections Services School	Senior Building Custodian		29.0	\$	2,086,589.31
	Administrative Assistant		1.0	\$	93,703.47
	Director of Buildings and Grounds		1.0	\$	125,582.29
	Junior Building Custodian		11.0	\$	781,326.52
	Electrician		1.0	\$	92,186.12
	Plumber		1.0	\$	124,763.12
	Building Senior Coordinator		1.0	\$	100,123.97
	Maintenance Worker		3.0	\$	344,432.34
	ISD Coordinator		1.0	\$	138,640.79
	Building Custodian		3.0	\$	151,692.14
	Maintenance Craftman		6.0	\$	414,457.20
	Houseworker		1.0	\$	73,892.62
	Assistant Supervisor Custodian & Maintenance		2.0	\$	219,595.37
		Total	61.0	\$	4,746,985.26
Police	Police Chief		1	\$	264,353.92
	Deputies		2	\$	507,082.86
	Captains		5	\$	1,075,755.69
	Lieutenants		16	\$	2,682,955.36
	Sergents		19	\$	2,734,303.97
	Police Officers		156	\$	15,742,614.41
	Principal Information Systems Operations		4.0	\$	218,236.51
	*Assitant Crime Analyst		1.0	\$	72,820.18
	Crime Analyst		1.0	\$	79,058.27
	Head Clerk		4.0	\$	283,285.95
Grant Funded Position	Confidential Assistance		1.0	\$	111,756.43
	Grants Manager		1.0	\$	100,391.45
	Principal Data		1.0	\$	56,579.70
	IT Specialist		1.0	\$	93,454.13

	Animal Control Officer	1.0	\$	87,784.39
	Principal Bookkeeper	1.0	\$	65,172.10
	Coordinator Pay/Bud.	1.0	\$	99,189.35
	Matron	5.0	\$	292,852.55
	Total	221.0	\$	24,567,647.22
Fire	Fire Chief	1.0	\$	268,900.94
	Deputy	1.0	\$	228,447.06
	District Chiefs	5.0	\$	927,427.11
	Captains	14.0	\$	2,099,688.69
	Lieutenants	35.0	\$	4,635,505.86
	Firefighters	98.0	\$	10,077,305.34
	Paramedics	26.0	\$	2,793,286.50
	Administrative Assistant	1.0	\$	83,462.61
	Network Sys Assistant Coordinator	1.0	\$	87,188.50
	Principle Clerk	1.0	\$	52,789.43
	Principle Bookkeeper	1.0	\$	49,475.03
	Total	184.0	\$	21,303,477.06
DPW - Public Works	DPW Commissioner	1.0	\$	194,493.16
	Associate DPW Commissioner	2.0	\$	298,525.84
	Administrative Assistant	1.0	\$	116,914.42
	Principal Clerk	1.0	\$	48,151.84
	Head Clerk	2.0	\$	125,570.49
	Head Clerk Time Keeper	1.0	\$	76,436.67
	Engineering Services Coordinator	1.0	\$	118,450.00
	General Foreman	2.0	\$	168,529.46
	Working Foreman First Class	4.0	\$	289,153.04
	Working Foreman Tree Climber	1.0	\$	63,623.04
	DPW Maintenance Third Class	15.0	\$	819,137.71
	DPW Maintenance	4.0	\$	236,761.33
	DPW Maintenance First Class	3.0	\$	194,296.12
	DPW Trash Cart Specialist	1.0	\$	60,242.36
	Assistant Superintendent Streets	1.0	\$	110,914.00
	Working Foreman 1st Far/Welder	2.0	\$	170,384.44
	Supervisor Motor Repair	1.0	\$	104,220.91
	Fire Apparatus/Welder	1.0	\$	72,367.88
	Motor Equipment Repr/Welder	5.0	\$	322,151.33
	Garageman	1.0	\$	60,270.76
	General Foreman	1.0	\$	77,641.39
	Greenhouse Gardner	1.0	\$	62,676.64
	Assistant Super of Cemtries	1.0	\$	123,524.81
	Manning/Fraser Fac MGR	1.0	\$	90,874.41
	Director of Fleet Maintenance	1.0	\$	118,450.00
	Total	55.00	\$	4,123,762.05
Parking Department	Parking Director	1.0	\$	163,424.72
	Parking Attendant/MM	9.0	\$	386,351.56
	Administrative Assistant	1.0	\$	93,703.47
	Head Clerk	1.0	\$	64,016.33
	Supervisor Payroll	1.0	\$	74,843.74
	Hearing Officer	1.0	\$	78,183.74
	Abandoned Vehicle Officer	1.0	\$	29,110.64
	Clerical Associate	1.0	\$	49,966.86
	Working Foreman/Parking Enforcement	1.0	\$	69,358.68
	Total	17.000	\$	1,008,959.74
Council on Aging	Director of Elder Services	1.0	\$	102,116.93
	Supportive Services Specialist		\$	46,650.76
	Outreach Coordinator	1.0	\$	73,397.30

	Sr. Center Prorgam Manager	1.0	\$	81,795.39
Grant Funded Position	*Senior Center Driver	1.0	\$	47,783.06
	Head Clerk	1.0	\$	55,669.81
	Kitchen Coordinator		\$	39,665.34
	Total	5.0	\$	447,078.59
Health	Health Director	1.0	\$	143,028.26
Grant Funded Position	*Community Transportation Coordinator	1.0	\$	59,210.58
Grant Funded Position	*Community Resource Coordinator	1.0	\$	70,227.34
	Administrative Assistant	1.0	\$	98,861.46
	Public Health Nurse	1.0	\$	108,801.63
Grant Funded Position	*Grants Specialist	1.0	\$	49,436.35
	Health Access Officer	1.0	\$	101,617.05
	Epidemiologist	1.0	\$	85,234.69
	Program Administrator	1.0	\$	90,176.50
Grant Funded Position	*SUD Coordinator and Community Liasion	1.0	\$	70,227.34
	Total	10.0	\$	876,821.20
Veterans	Veterans Director	1.0	\$	143,854.59
	Veterans Benefits Coordinator	1.0	\$	75,761.35
50% Funded by SWMP SCT	*Principal Clerk	0.5	\$	56,579.72
	Total	2.5	\$	276,195.66
Library	Chief Librarian	1.0	\$	154,835.87
	Library Associate	3.0	\$	165,319.67
	Librarian	3.0	\$	203,536.09
	Head of Reference	1.0	\$	82,392.32
	Head of Young Adult	1.0	\$	77,660.90
	Head of Boys and Girls Club	1.0	\$	79,012.73
	Senior Library Associate	3.0	\$	178,378.63
	Business Manager	1.0	\$	90,061.54
	Head of Circulation	1.0	\$	74,957.23
	Library Associate	1.0	\$	46,836.24
	Total	16.0	\$	1,152,991.22
Planning Department	Principal Planner	1.0	\$	145,218.72
	Associate Planner	1.0	\$	108,508.04
	*Housing Program Manager	1.0	\$	84,872.00
	Arts/Culture Planner	1.0	\$	90,423.37
	Total	4.0	\$	429,022.13
Grand Army of the Republic Hall Museum	Building Coordinator	1.0	\$	76,814.65
	Total	1.0	\$	76,814.65

Please note that these salaries include longevity and educational stipends. Positions marked with an asterik are grant-funded or partially supported by other funding sources.