



ORDER OF BUSINESS FOR MATTERS PRESENTED TO THE CITY CLERK PRIOR TO 10:00 A.M. ON MONDAY, MARCH 20, 2023 FOR CONSIDERATION BY THE CITY COUNCIL AT A REGULAR MEETING IN THE CHRISTOPHER IANNELLA CHAMBER ON WEDNESDAY, MARCH 22, 2023 AT 12:00 P.M.

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## **ROLL CALL**

## **APPROVAL OF THE MINUTES**

## **COMMUNICATIONS FROM HER HONOR, THE MAYOR:**

**0606** Message and orders for your approval an Ordinance adopting the Department of Energy Resources' Municipal Opt-in Specialized Stretch Energy Code.

**0607** Message and order authorizing the City of Boston to accept and expend the amount of Seventeen Million Five Hundred Thirty-Five Thousand Five Hundred Twenty-Five Dollars (\$17,535,525.00) in the form of a grant, for the Federal FY23 Community Development Block Grant (CDBG), awarded by the United States Department of Housing and Urban Development to be administered by the Mayor's Office of Housing. The grant will fund housing, economic development and social services programs. The award amount is estimated from prior years.

- 0608** Message and order authorizing the City of Boston to accept and expend the amount of Six Million Two Hundred Thirty-Five Thousand Nine Hundred Seventy-Six Dollars (\$6,235,976.00) in the form of a grant, for the Federal FY23 Home Investment Partner grant awarded by the United States Department of Housing and Urban Development to be administered by the Mayor's Office of Housing. The grant will fund the production of new affordable rental and homeownership housing, and also provide operating support for community development corporations. The award amount is estimated from prior years.
- 0609** Message and orders authorizing the City of Boston to accept and expend the amount of Three Million Seven Hundred Thirty-Four Thousand Five Hundred Thirty-Three Dollars (\$3,734,533.00) in the form of a grant, for the Federal FY23 Housing for Persons with AIDS (HOPWA), awarded by the United States Department of Housing and Urban Development to be administered by the Mayor's Office of Housing. The grant will fund services for income-eligible individuals and families affected by AIDS. The award amount is estimated from prior years.
- 0610** Message and order authorizing the City of Boston to accept and expend the amount of One Million Five Hundred Seventeen Thousand Nine Hundred Sixty-Six Dollars (\$1,517,966.00) in the form of a grant, for the Federal FY23 Emergency Solutions Grant, awarded by the United States Department of Housing and Urban Development to be administered by the Mayor's Office of Housing. The grant will fund the street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and shelter services. The award amount is estimated from prior years.
- 0611** Message and order authorizing the City of Boston to accept and expend the amount of One Hundred Thousand Dollars (\$100,000.00) in the form of a grant for the Recycling Dividend Program, awarded by the MA Environmental Protection Division to be administered by the Public Works Department. The grant will fund curbside recycling and other programs and policies proven to maximize reuse, recycling and waste reduction.

- 0612** Message and order authorizing the City of Boston to accept and expend an in-kind donation of winter accessories and toys, valued at Ten Thousand Dollars (\$10,000.00), donated by Recreational Equipment, Inc. (REI), located at 401 Park Drive, Boston, MA 02215. The grant will support “Play Shed”, a Mayor’s Office of New Urban Mechanics placemaking pilot to bring delight to our public spaces and expand access to recreational toys and equipment.
- 0613** Message transmitting certain information under Section 17F Relative to the BTU Member Overpayment, (Docket #0506), passed by the Council on March 1, 2023.

## **PETITIONS, MEMORIALS AND REMONSTRANCES**

### **REPORTS OF PUBLIC OFFICERS AND OTHERS:**

- 0614** Communication was received from Maureen Joyce, City Auditor, regarding the City of Boston's Fiscal 2022 Annual Comprehensive Financial Report.
- 0615** Notice was received from the Mayor of the appointment of Joseph D. Feaster Jr. as a member and Chairperson of the Task Force on the Study on City of Boston Reparations, effective immediately.
- 0616** Notice was received from the Mayor of the appointment of Denilson Fanfan, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- 0617** Notice was received from the Mayor of the appointment of L'Merchie Frazier, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- 0618** Notice was received from the Mayor of the appointment of George Greenidge, Jr., as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- 0619** Notice was received from the Mayor of the appointment of Dr. Kerrie Greenige, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- 0620** Notice was received from the Mayor of the appointment of Dr. David Harris, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.

- [0621](#) Notice was received from the Mayor of the appointment of Dorothea Jones, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- [0622](#) Notice was received from the Mayor of the appointment of Carrie Mays, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- [0623](#) Notice was received from the Mayor of the appointment of Na'tisha Mills, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.
- [0624](#) Notice was received from the Mayor of the appointment of Damani Williams, as a member of the Task Force on the Study on City of Boston Reparations, effective immediately.

#### **REPORTS OF COMMITTEES:**

- [0133](#) The Committee on Government Operations, to which was referred on January 11, 2023, Docket #0133, Home Rule Petition Authorizing Additional Restricted Liquor Licenses, submits a report recommending that the home rule petition ought to pass in a new draft.

#### **MATTERS RECENTLY HEARD-FOR POSSIBLE ACTION:**

- [0453](#) Ordinance Amending the City of Boston Code, Ordinances, Section 7-3, Bay Village Historic District.
- [0516](#) Petition for a Special Law re: An Act to Make Certain Changes in the Law Relative to the Historic Beacon Hill District.
- [0138](#) Ordinance regulation and enforcement of keeping honey bees.
- [0139](#) Text amendment to the Boston zoning code with respect to honey bees.
- [0334](#) Order for a hearing regarding winter placemaking and Boston as a 'Winter City'.
- [0244](#) Order for a hearing on establishing a mental health curriculum in Boston Public Schools.

#### **MOTIONS, ORDERS AND RESOLUTIONS:**

- [0625](#) **Councilor Breadon and Louijeune offered the following:** Ordinance establishing a "Scofflaw Property Owner List".



- 0626** **Councilor Breadon offered the following:** Ordinance amending City of Boston Code, Ordinances, Section 16-1.9G, to prohibit the sale of guinea pigs in pet shops.
- 0627** **Councilor Fernandes Anderson offered the following:** Ordinance to make the Boston City Council's web-page on the Boston City website more resourceful and accessible.
- 0628** **Councilor Worrell offered the following:** Order for a hearing to explore workforce development via scholarships for BPS students to increase access to all forms of higher education.
- 0629** **Councilor Worrell offered the following:** Order for a hearing regarding providing technical assistance to civic associations.
- 0630** **Councilor Arroyo offered the following:** Order for a hearing to discuss the ban of miniature alcohol bottles (NIPS) in the City of Boston
- 0631** **Councilor Fernandes Anderson offered the following:** Resolution to extend best wishes to Muslims in Boston, Massachusetts, the United States, and worldwide, for a joyous and meaningful observance of Ramadan, a holy month of prayer, fasting, charity, and reflection.
- 0632** **Councilor Fernandes Anderson offered the following:** Resolution to improve quality of life by way of activating space, creating green open spaces, and place making and keeping for youth and families in District 7.

#### **PERSONNEL ORDERS:**

- 0633** Councilor Flynn for Councilor Fernandes Anderson offered the following: Order for the appointment of temporary employee Ian Ko in City Council, effective March 25, 2023.
- 0634** Councilor Flynn for Councilor Bok offered the following: Order for the appointment of temporary employees Kennedy Avery, Anthony Baez and Jacob Werner in City Council.
- 0635** Councilor Flynn offered the following: Order for the appointment of temporary employees in City Council, effective March 18, 2023.

#### **GREEN SHEETS:**

- 22/23** Legislative Calendar for March 22, 2023.

#### **CONSENT AGENDA:**

- 0636** Councilor Murphy offered the following: Resolution recognizing Mary Swanton and the Irish Pastoral Center.
- 0637** Councilor Flaherty and Flynn offered the following: Resolution recognizing Barbara Loftus.
- 0638** Councilor Flaherty and Flynn offered the following: Resolution recognizing Brian Nee.
- 0639** Councilor Flaherty and Flynn offered the following: Resolution recognizing Callum Walsh.
- 0640** Councilor Flaherty and Flynn offered the following: Resolution recognizing Freddie Roach.
- 0641** Councilor Louijeune offered the following: Resolution recognizing Sydney Dietz.
- 0642** Councilor Louijeune offered the following: Resolution recognizing Sarah Eagan.
- 0643** Councilor Louijeune offered the following: Resolution recognizing Meaghan Kelly.
- 0644** Councilor Louijeune offered the following: Resolution recognizing Gerda Audry.
- 0645** Councilor Louijeune offered the following: Resolution recognizing Regine Albin.
- 0646** Councilor Louijeune offered the following: Resolution recognizing Dr. Cassandra Pierre.
- 0647** Councilor Louijeune offered the following: Resolution recognizing Officer Daphne Orion.
- 0648** Councilor Louijeune offered the following: Resolution recognizing Officer Jean-Louis G. Jean.
- 0649** Councilor Louijeune offered the following: Resolution recognizing Officer John Ezekiel.
- 0650** Councilor Louijeune offered the following: Resolution recognizing Officer Sean Murphy.

- 0651** Councilor Louijeune offered the following: Resolution recognizing Officer Benjamin Katz.
- 0652** Councilor Louijeune offered the following: Resolution recognizing Officer Luciano Cirino-Ayuso.
- 0653** Councilor Louijeune offered the following: Resolution recognizing Officer Darryl Owens.
- 0654** Councilor Arroyo offered the following: Resolution recognizing Robert Francis Hannan Sr.
- 0655** Councilor Flaherty and Flynn offered the following: Resolution recognizing Arianna Meli-Omodei.
- 0656** Councilor Flaherty and Flynn offered the following: Resolution recognizing Daniela Hidalgo Perez.
- 0657** Councilor Flaherty and Flynn offered the following: Resolution recognizing Avan O'Brien.
- 0658** Councilor Flaherty and Flynn offered the following: Resolution recognizing Brendan Nee.
- 0659** Councilor Flaherty and Flynn offered the following: Resolution recognizing Alden Mothander.
- 0660** Councilor Flaherty and Flynn offered the following: Resolution recognizing Gigi Connell.
- 0661** Councilor Flaherty and Flynn offered the following: Resolution recognizing Grace Zandi.
- 0662** Councilor Flaherty and Flynn offered the following: Resolution recognizing Mason Finn.
- 0663** Councilor Worrell offered the following: Resolution recognizing Jeremiah Burke Boys Basketball Team.
- 0664** Councilor Worrell offered the following: Resolution recognizing Tech Boston Girls Basketball Team.
- 0665** Councilor Louijeune offered the following: Resolution recognizing Pastor Soliny Vedrine.

**0666** Councilor Louijeune, Worrell and Baker offered the following:  
Resolution recognizing Michael J. Zayas.

**0667** Councilor Louijeune offered the following: Resolution recognizing Dr.  
Daniel Honore Lora.

**0668** Councilor Flynn and Flaherty offered the following: Resolution  
congratulating Michael J. Donovan.



City of Boston, Massachusetts  
Office of the Mayor  
**Michelle Wu**

March 20, 2023

**TO THE CITY COUNCIL**

Dear Councilors:

I hereby transmit for your approval an Ordinance adopting the Department of Energy Resources' Municipal Opt-in Specialized Stretch Energy Code. The Specialized Stretch Energy Code will further the City's efforts to increase energy efficiency, reduce building operations' greenhouse gas emissions, and transition away from fossil fuels. By requiring new construction and buildings undergoing major renovations to be as energy efficient as possible, the Specialized Stretch Energy Code plays a vital role in ensuring that our City's policies pave the way for Boston to be the greenest city in the country, for the health and economic opportunity of our residents.

In Boston, the building sector accounts for more than 70% of our greenhouse gas emissions. In reducing building emissions, we are targeting the most impactful ways to mitigate the climate crisis while reducing local air pollution that disproportionately impacts low-income residents and communities of color. Research shows there is little to no cost increase for building efficient and fossil fuel-free multi-family housing. The Specialized Stretch Energy Code delivers the long-term benefits of improved air quality, lower energy costs, reduced carbon emissions, enhanced thermal comfort, and resilience to climate shocks – advancing a Green New Deal for Boston by improving residents' quality of life while protecting our City against the climate crisis.

I urge your Honorable Body to pass this ordinance expeditiously.

Sincerely,

Michelle Wu  
Mayor of Boston

# **CITY OF BOSTON**

## **IN CITY COUNCIL**

### **AN ORDER ADOPTING THE SPECIALIZED STRETCH ENERGY CODE IN THE CITY OF BOSTON**

**WHEREAS:** The City of Boston is committed to becoming a fossil fuel-free city for our collective health, resilience, and economic opportunity;

**WHEREAS:** The climate crisis is a public health emergency, caused by the combustion of fossil fuels, which not only releases greenhouse gasses that drive global climate change, but also produces particulate matter, ozone, nitrogen dioxide, carbon dioxide and other air pollutants that have been linked to respiratory illnesses and cardiovascular disease; and

**WHEREAS:** Energy efficiency is at the core of the City of Boston's decarbonization strategy, and must underpin efforts to transition from fossil fuels to renewable energy, helping to not only limit direct and indirect greenhouse gas emissions from energy consumption, but also to reduce energy demand and costs for buildings and residents; and

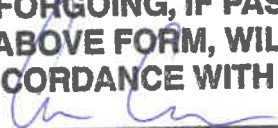
**WHEREAS:** Investments in new construction and major renovation projects present an opportunity to catalyze the decarbonization of Boston's building sector by constructing or retrofitting buildings to increase energy efficiency, integrate renewable energy, and limit the use of fossil fuels in building operations; and

**WHEREAS:** Research shows that there is little-to-no cost increase for building multi-family housing to a net-zero standard that lowers energy cost burdens and provides health benefits by increasing resilience to the impacts of climate change, improving indoor air quality, and lessening the symptoms of existing respiratory and other health conditions, which disproportionately impact Boston's communities of color; and

**WHEREAS:** Investing in net zero buildings will create new jobs in the building trades as well as building design and maintenance, expanding local opportunities to strengthen workforce development programs, apprenticeships and other training pipelines for Boston residents to gain access to high-quality employment in the building sector; and

- WHEREAS:** The Department of Energy Resources issued the Municipal Opt-in Specialized Stretch Energy Code, pursuant to its authority under G.L. c. 25A, § 6, to add residential and commercial appendices to the Massachusetts Stretch Energy Code that is already in effect in the City of Boston; and
- WHEREAS:** The Specialized Stretch Energy Code will further the City's efforts to increase energy efficiency, reduce greenhouse gas emissions from buildings, transition away from fossil fuels, and support the City's Climate Action Plan; and
- WHEREAS:** The Department of Energy Resources developed the Specialized Stretch Energy Code through a process that provided for and responded to public input from all sectors; *now therefore be it*
- ORDERED:** That the Boston City Council hereby adopts the Specialized Stretch Energy Code as codified by the entirety of 225 CMR 22.00 & 23.00 including Appendices RC and CC thereto, and any future editions, amendments, or modifications; *and be it further*
- ORDERED:** That the Specialized Stretch Energy Code is enforceable by the Inspectional Services Department; *and be it further*
- ORDERED:** That the Specialized Stretch Energy Code shall take effect on January 1, 2024.

**I HEREBY CERTIFY  
THE FORGOING, IF PASSED IN  
THE ABOVE FORM, WILL BE IN  
ACCORDANCE WITH LAW.**

BY   
**ADAM CEDERBAUM  
CORPORATION COUNSEL**





**City Of Boston • Massachusetts  
Office of the Mayor  
Michelle Wu**

03-20-2023

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend the amount of SEVENTEEN MILLION FIVE HUNDRED THIRTY-FIVE THOUSAND FIVE HUNDRED TWENTY-FIVE DOLLARS (**\$17,535,525.00**) in the form of a grant, Federal FY23 Community Development Block Grant (CDBG), awarded by the United States Department of Housing & Urban Development to be administered by the Mayor's Office of Housing.

The grant would fund housing, economic development and social service programs. The award amount is estimated from prior years.

I urge your Honorable Body to adopt this Order so that the City of Boston may accept the funds expeditiously and expend them upon award for the purposes for which they are granted.

Sincerely,

Michelle Wu  
Mayor of Boston



## City Council Order

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**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND** Federal FY23 Community Development Block Grant (CDBG) FUNDS, AWARDED BY the United States Department of Housing & Urban Development.

**WHEREAS**, the the United States Department of Housing & Urban Development, is being petitioned for the issuance of funds to the Mayor's Office of Housing; and

**WHEREAS**, the funds in the amount of SEVENTEEN MILLION FIVE HUNDRED THIRTY-FIVE THOUSAND FIVE HUNDRED TWENTY-FIVE DOLLARS **(\$17,535,525.00)** would fund housing, economic development and social service programs. The award amount is estimated from prior years. Therefore be it

**ORDERED:** that the Mayor, acting on behalf of the City of Boston be, and hereby is authorized, pursuant to section 53A of chapter 44 of the Massachusetts General Laws, to accept and expend the the United States Department of Housing & Urban Development, Federal FY23 Community Development Block Grant (CDBG) award not to exceed the amount of SEVENTEEN MILLION FIVE HUNDRED THIRTY-FIVE THOUSAND FIVE HUNDRED TWENTY-FIVE DOLLARS **(\$17,535,525.00)**.

**Docket #**

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**In City Council  
Passed**

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**City Clerk**

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**Mayor**

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**Approved**

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I hereby certify that  
the foregoing, if passed in  
the above form, will be in  
accordance with law.

by Adam Cederbaum

Adam Cederbaum  
Corporation Counsel



**City Of Boston • Massachusetts  
Office of the Mayor  
Michelle Wu**

03-20-2023

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend the amount of SIX MILLION TWO HUNDRED THIRTY-FIVE THOUSAND NINE HUNDRED SEVENTY-SIX DOLLARS **(\$6,235,976.00)** in the form of a grant, Federal FY23 HOME Investment Partner, awarded by the United States Department of Housing & Urban Development to be administered by the Mayor's Office of Housing.

The grant would fund the production of new affordable rental and homeownership housing, and also provide operating support for community development corporations. The award amount is estimated from prior years.

I urge your Honorable Body to adopt this Order so that the City of Boston may accept the funds expeditiously and expend them upon award for the purposes for which they are granted.

Sincerely,

Michelle Wu  
Mayor of Boston



## City Council Order

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**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND** Federal FY23 HOME Investment Partner FUNDS, AWARDED BY the United States Department of Housing & Urban Development.

**WHEREAS**, the the United States Department of Housing & Urban Development, is being petitioned for the issuance of funds to the Mayor's Office of Housing; and

**WHEREAS**, the funds in the amount of SIX MILLION TWO HUNDRED THIRTY-FIVE THOUSAND NINE HUNDRED SEVENTY-SIX DOLLARS **(\$6,235,976.00)** would fund the production of new affordable rental and homeownership housing, and also provide operating support for community development corporations. The award amount is estimated from prior years. Therefore be it

**ORDERED:** that the Mayor, acting on behalf of the City of Boston be, and hereby is authorized, pursuant to section 53A of chapter 44 of the Massachusetts General Laws, to accept and expend the the United States Department of Housing & Urban Development, Federal FY23 HOME Investment Partner award not to exceed the amount of SIX MILLION TWO HUNDRED THIRTY-FIVE THOUSAND NINE HUNDRED SEVENTY-SIX DOLLARS **(\$6,235,976.00)**.

**Docket #**

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**In City Council  
Passed**

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**City Clerk**

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**Mayor**

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**Approved**

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I hereby certify that  
the foregoing, if passed in  
the above form, will be in  
accordance with law.

by Adam Cederbaum

Adam Cederbaum  
Corporation Counsel



**City Of Boston • Massachusetts  
Office of the Mayor  
Michelle Wu**

03-20-2023

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend the amount of THREE MILLION SEVEN HUNDRED THIRTY-FOUR THOUSAND FIVE HUNDRED THIRTY-THREE DOLLARS **(\$3,734,533.00)** in the form of a grant, Federal FY23 Housing for Persons with AIDS (HOPWA), awarded by the United States Department of Housing & Urban Development to be administered by the Mayor's Office of Housing.

The grant would fund services for income-eligible individuals and families affected by AIDS. The award amount is estimated from prior years.

I urge your Honorable Body to adopt this Order so that the City of Boston may accept the funds expeditiously and expend them upon award for the purposes for which they are granted.

Sincerely,

Michelle Wu  
Mayor of Boston



## City Council Order

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**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND** Federal FY23 Housing for Persons with AIDS (HOPWA) FUNDS, AWARDED BY the United States Department of Housing & Urban Development.

**WHEREAS**, the the United States Department of Housing & Urban Development, is being petitioned for the issuance of funds to the Mayor's Office of Housing; and

**WHEREAS**, the funds in the amount of THREE MILLION SEVEN HUNDRED THIRTY-FOUR THOUSAND FIVE HUNDRED THIRTY-THREE DOLLARS (**\$3,734,533.00**) would fund services for income-eligible individuals and families affected by AIDS. The award amount is estimated from prior years. Therefore be it

**ORDERED:** that the Mayor, acting on behalf of the City of Boston be, and hereby is authorized, pursuant to section 53A of chapter 44 of the Massachusetts General Laws, to accept and expend the the United States Department of Housing & Urban Development, Federal FY23 Housing for Persons with AIDS (HOPWA) award not to exceed the amount of THREE MILLION SEVEN HUNDRED THIRTY-FOUR THOUSAND FIVE HUNDRED THIRTY-THREE DOLLARS (**\$3,734,533.00**).

**Docket #**

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**In City Council  
Passed**

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**City Clerk**

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**Mayor**

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**Approved**

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I hereby certify that  
the foregoing, if passed in  
the above form, will be in  
accordance with law.

by Adam Cederbaum  
Adam Cederbaum  
Corporation Counsel



**City Of Boston • Massachusetts  
Office of the Mayor  
Michelle Wu**

03-20-2023

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend the amount of ONE MILLION FIVE HUNDRED SEVENTEEN THOUSAND NINE HUNDRED SIXTY-SIX DOLLARS **(\$1,517,966.00)** in the form of a grant, Federal FY23 Emergency Solutions Grant, awarded by the United States Department of Housing & Urban Development to be administered by the Mayor's Office of Housing.

The grant would fund street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and shelter services. The award amount is estimated from prior years.

I urge your Honorable Body to adopt this Order so that the City of Boston may accept the funds expeditiously and expend them upon award for the purposes for which they are granted.

Sincerely,

Michelle Wu  
Mayor of Boston





## City Council Order

**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND** Federal FY23 Emergency Solutions Grant FUNDS, AWARDED BY the United States Department of Housing & Urban Development.

**WHEREAS**, the the United States Department of Housing & Urban Development, is being petitioned for the issuance of funds to the Mayor's Office of Housing; and

**WHEREAS**, the funds in the amount of ONE MILLION FIVE HUNDRED SEVENTEEN THOUSAND NINE HUNDRED SIXTY-SIX DOLLARS **(\$1,517,966.00)** would fund street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and shelter services. The award amount is estimated from prior years. Therefore be it

**ORDERED:** that the Mayor, acting on behalf of the City of Boston be, and hereby is authorized, pursuant to section 53A of chapter 44 of the Massachusetts General Laws, to accept and expend the the United States Department of Housing & Urban Development, Federal FY23 Emergency Solutions Grant award not to exceed the amount of ONE MILLION FIVE HUNDRED SEVENTEEN THOUSAND NINE HUNDRED SIXTY-SIX DOLLARS **(\$1,517,966.00)**.

**Docket #**

**In City Council  
Passed**

**City Clerk**

**Mayor**

**Approved**

I hereby certify that  
the foregoing, if passed in  
the above form, will be in  
accordance with law.

by Adam Cederbaum

Adam Cederbaum  
Corporation Counsel



**City Of Boston • Massachusetts  
Office of the Mayor  
Michelle Wu**

03-20-2023

TO THE CITY COUNCIL

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend the amount of ONE HUNDRED THOUSAND DOLLARS (**\$100,000.00**) in the form of a grant, Recycling Dividend Program, awarded by MA Environmental Protection Division to be administered by the Public Works Department.

The grant would fund curbside recycling and other programs and policies proven to maximize reuse, recycling and waste reduction.

I urge your Honorable Body to adopt this Order so that the City of Boston may accept the funds expeditiously and expend them upon award for the purposes for which they are granted.

Sincerely,

Michelle Wu  
Mayor of Boston



## City Council Order

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**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND** Recycling Dividend Program FUNDS, AWARDED BY MA Environmental Protection Division.

**WHEREAS**, the MA Environmental Protection Division, is being petitioned for the issuance of funds to the Public Works Department; and

**WHEREAS**, the funds in the amount of ONE HUNDRED THOUSAND DOLLARS (\$100,000.00) would fund curbside recycling and other programs and policies proven to maximize reuse, recycling and waste reduction. Therefore be it

**ORDERED:** that the Mayor, acting on behalf of the City of Boston be, and hereby is authorized, pursuant to section 53A of chapter 44 of the Massachusetts General Laws, to accept and expend the MA Environmental Protection Division, Recycling Dividend Program award not to exceed the amount of ONE HUNDRED THOUSAND DOLLARS (\$100,000.00).

**Docket #** \_\_\_\_\_

**In City Council  
Passed** \_\_\_\_\_

\_\_\_\_\_  
**City Clerk**

\_\_\_\_\_  
**Mayor**

**Approved** \_\_\_\_\_

I hereby certify that  
the foregoing, if passed in  
the above form, will be in  
accordance with law.

by Adam Cederbaum

Adam Cederbaum  
Corporation Counsel



City of Boston, Massachusetts  
Office of the Mayor  
**Michelle Wu**

March 20, 2023

**TO THE CITY COUNCIL**

Dear Councilors:

I hereby transmit for your approval an Order authorizing the City of Boston to accept and expend an in-kind donation of winter accessories and toys, valued at Ten Thousand Dollars (\$10,000.00), donated by Recreational Equipment, Inc. (REI), located at 401 Park Drive, Suite 103, Boston, MA 02215.

The purpose of this donation is to support Play Shed, a Mayor's Office of New Urban Mechanics placemaking pilot to bring delight to our public spaces and expand access to recreational toys and equipment. The Play Shed includes items for both winter and spring play. Residents can borrow these items for free, and this donation provides winter goods to the people of Boston.

I urge your Honorable Body to pass this order as expeditiously as possible, so that the City may receive the funds and expend them to advance the purposes of the project.

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle Wu", is positioned above the printed name.

Michelle Wu  
Mayor of Boston

**CITY OF BOSTON**  
**IN CITY COUNCIL**

**AN ORDER AUTHORIZING THE CITY OF BOSTON TO ACCEPT AND EXPEND THE DONATION OF GOODS FROM RECREATIONAL EQUIPMENT, INC. (REI) VALUED AT TEN THOUSAND DOLLARS (\$10,000.00).**

**ORDERED:** That the City of Boston, acting by and through its Mayor's Office of New Urban Mechanics, be, and hereby is, authorized, in accordance with Section 53A of Chapter 44 of the Massachusetts General Laws, to accept and expend a donation from Recreational Equipment, Inc. (REI) in the form of winter accessories and toys in an amount that shall not exceed Ten Thousand Dollars (\$10,000.00) for the purpose of funding Play Shed, a Mayor's Office of New Urban Mechanics placemaking pilot.

**I HEREBY CERTIFY  
THE FORGOING, IF PASSED IN  
THE ABOVE FORM, WILL BE IN  
ACCORDANCE WITH LAW.**

**BY**

  
**ADAM CEDERBAUM TJB**  
**CORPORATION COUNSEL**



City of Boston, Massachusetts  
Office of the Mayor  
**Michelle Wu**

TO THE CITY COUNCIL

Dear City Councilors:

In Response to a 17F request filed by your Honorable Body on March 1, 2023, Docket 0506.  
Re: Relative to the BTU Member overpayment.

Sincerely,

Michelle Wu  
Mayor of Boston

March 14, 2023

Boston City Council  
One City Hall Square, 5th floor  
Boston City Hall  
Boston, MA 02201

Re: 17F Response (Docket 0506)

Dear City Councilors,

Attached please find responses to Docket 0506 *Order requesting certain information under Section 17F re: BTU Member Overpayment* filed by At-Large Boston City Councilor Erin Murphy on March 1, 2023.

Sincerely,



Raecia T. Catchings  
Interim Chief Human Capital Officer  
Boston Public Schools Office of Human Capital





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TO: Boston City Council  
FROM: Raecia T. Catchings, Interim Chief Human Capital Officer  
DATE: March 14, 2023  
SUBJECT: Docket 0506 17F Responses

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The following responses are from the Boston Public Schools (BPS) to Docket 0506: Order requesting certain information under Section 17F re: BTU Member Overpayment filed by At-Large Boston City Councilor Erin Murphy on March 1, 2023.

### **17F Questions and Responses**

On February 16, 2023 an email was sent from Natasha Charles at Boston Public Schools to some of our Boston Teachers Union members informing them that an overpayment was made on check issued 02/03/2023 due to a system processing error and that they now owe BPS money back.

On February 21, 2023, nine days ago, I emailed Clare Kelly in IGR asking specific questions so I could have clarification and support the teachers that had reached out concerned. These questions have still not been answered so I am filing this 17F to help ensure that I receive the information so I can properly support our teachers.

1. How many BTU members received the email I copied below.

*146 BTU members received an Extended Learning Time payment, and 56 BTU members received a lump sum payment instead of a flat rate every paycheck. 56 BTU members received the email copied below indicating overpayment.*

2. How many BTU members were overpaid and now need to pay back the difference.

*56 BTU members were overpaid a variety of lump sum amounts, but no more than \$2,054 per person.*

3. What payback options are being offered to those affected by this error.

*The BPS Office of Human Capital is working with the 56 BTU members to understand the best payback option for each individual, whether that be a one-time payment to return the amount overpaid, or a deduction from future paychecks for a set amount of time until the entire amount is paid back.*

4. What is the total dollar amount of overpayment made by BPS.

*BTU members were overpaid a variety of lump sum amounts, but no more than \$2,054 per person. In total, the amount of overpayment made by BPS was \$73,490.*

From: Charles, Natasha <ncharles@bostonpublicschools.org>

Date: Thu, Feb 16, 2023 at 10:34 AM

Subject: ELT Memo

Hello All,

This email is to inform you of an overpayment due to a system processing error. You were overpaid on ELTon the check issued 02/03/2023. Payroll has corrected the discrepancy and communication will be sent out to each employee detailing the overpayment amount and options for repayment.

**Mrs. Natasha Charles**

**Payroll Manager/ Payroll Department**

**Office of Human Capital | Boston Public Schools**





*City of Boston*  
*Mayor Michelle Wu*  
*Auditing*

March 15, 2023

Mr. Alex Geourntas  
City Clerk  
Boston City Hall  
Room 601  
Boston, MA 02201

Dear Mr. Geourntas,

Pursuant to Massachusetts General Laws Section 40 of Chapter 44, please find attached to this email the City of Boston's Fiscal Year 2022 Annual Comprehensive Financial Report for your records.

Sincerely,

*Maureen Joyce*

Maureen A. Joyce  
City Auditor

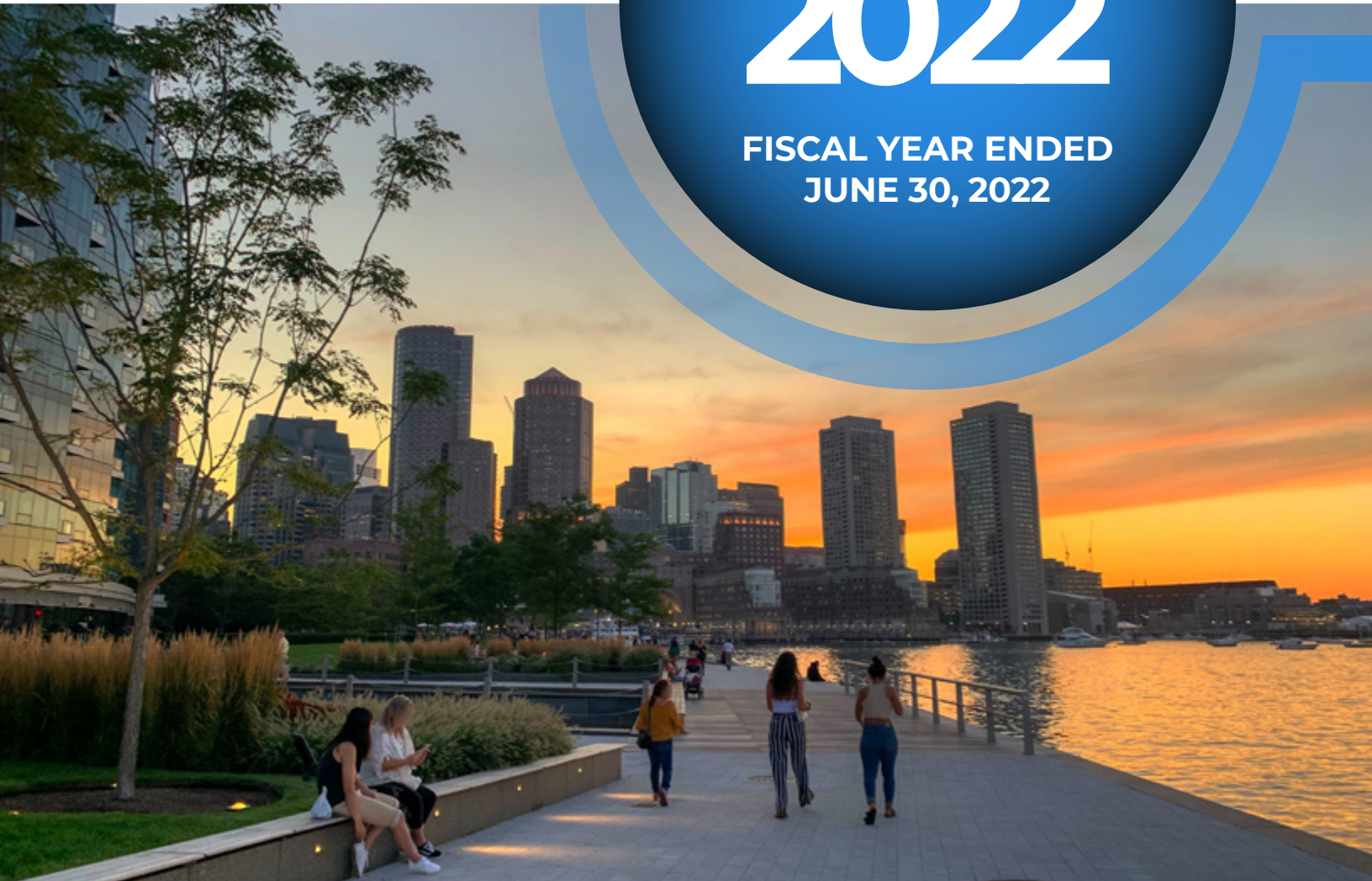
CC: Ashley Groffenberger  
Veronica Imbaro

# CITY *of* BOSTON

## Annual Comprehensive Financial Report

# 2022

FISCAL YEAR ENDED  
JUNE 30, 2022



**MICHELLE WU**  
Mayor

**ASHLEY GROFFENBERGER**  
Chief Financial Officer  
& Collector Treasurer

**MAUREEN JOYCE**  
City Auditor

*Prepared by the City of Boston Auditing Department*



# *City of Boston*

Massachusetts



## *Annual Comprehensive Financial Report*

**Fiscal Year Ended June 30, 2022**

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*Michelle Wu, Mayor*

*Ashley Groffenberger, Chief Financial Officer & Collector Treasurer*

*Maureen Joyce, City Auditor*

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# Introductory SECTION



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## Auditing Department

Michelle Wu, Mayor

March 10, 2023

**The Honorable Mayor,**  
**Members of the City Council,**  
and Citizens of Boston:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the City of Boston (City) for the fiscal year ended June 30, 2022. The Annual Report is prepared by the City's Auditing Department, and is intended to provide information regarding the financial position of the City. This report is prepared in accordance with U.S. generally accepted accounting principles (GAAP), as established by the Governmental Accounting Standards Board (GASB), and meets all requirements of state finance law of the Commonwealth of Massachusetts, as well as the City Charter.

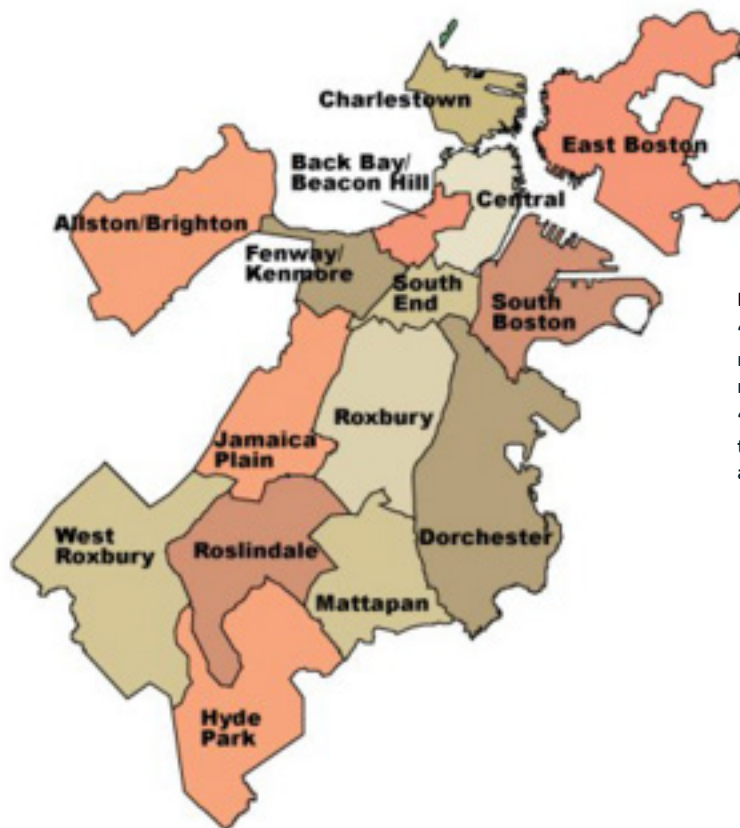
The responsibility for the accuracy, completeness, and fairness of the data presented, including disclosures, rests with the City. City management believes this report is accurate in all material respects and is presented in a manner which fairly sets forth the financial position and results of operations of the City. Management is also responsible for establishing and maintaining internal accounting controls designed to provide reasonable, but not absolute, assurance that these financial statements are complete and accurate in their presentation.

The Auditing Department uses an integrated financial and human resources management system referred to as the Boston Administrative Information System (BAIS). The system is designed to track and control daily activities and report the financial position of the City. This software allows management to directly evaluate the financial status of individual programs as well as the entire department, and also supports the rigorous monitoring and reporting requirements enforced by the City.

The Commonwealth of Massachusetts, through Chapter 190 of the Acts of 1982, requires that the City undergo an annual audit performed by a firm of independent public accountants. The City has selected KPMG LLP to perform the June 30, 2022 audit. This audit is conducted in accordance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States. The audit provides an independent review to help assure a fair presentation of the City's financial position and results of operations.

The City also undergoes an annual audit of its federal grant funds as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). KPMG LLP issues separate reports on the City's internal control systems and compliance with applicable laws and regulations that meet the requirements of the Uniform Guidance. A substantial focus of the Single Audit is to evaluate the City's internal control structure. The evaluation includes testing a significant number of the major federal program transactions that occurred during the fiscal year. The Single Audit also requires that the auditors determine whether the organization has complied with laws and regulations that may have a material effect on each of its major federal financial assistance programs. All of the City's major federal programs are evaluated for the adequacy of internal controls and compliance with laws and regulations. The report is publicly issued under a separate cover.

Management's Discussion and Analysis (MD&A) follows the independent auditors' report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.



#### **Boston: A City of Neighborhoods**

"We'll tackle the big challenges by getting the small things right, and by getting City Hall out of City Hall and into our neighborhoods."

"Block by block, street by street, our city has the resources, the activism, and the ideas to meet these challenges if we act boldly and reshape what's possible."

*Mayor Michelle Wu*

### **Profile of the Government**

The City of Boston, incorporated as a town in 1630 and as a City in 1822, is located on the Shawmut Peninsula, at the confluence of the Charles and Mystic Rivers. The City lies adjacent to Boston Harbor, which is a part of Massachusetts Bay and leads ultimately to the North Atlantic Ocean. The Charles River separates Boston from Cambridge and Watertown, while the Mystic River determines the boundaries between Chelsea and Everett. The Neponset River separates the southern neighborhoods of Boston from the Town of Milton and City of Quincy.

The City of Boston exists under Chapter 486 of the Acts of 1909 and Chapter 452 of the Acts of 1948 of the Commonwealth of Massachusetts, which, as amended, constitute the City's Charter. The Mayor is elected to a four-year term and serves as chief executive officer of the City. The Mayor has general supervision of and control over the City's boards, commissions, officers and departments. The legislative body of the City is the City Council, which consists of 13 elected members serving two-year terms.

Boston Mayor Michelle Wu is a daughter of immigrants, a Boston Public Schools mom, and an MBTA commuter. She was sworn into office in November 2021—the first woman and first person of color elected to serve in this role, championing a vision of Boston as a green and growing city for everyone.

To support and stabilize Boston's continued economic recovery, Mayor Wu has focused on deploying emergency grants to neighborhood small businesses, taking action to revitalize Downtown Boston through citywide collaborations, and signing executive orders to speed up affordable housing development approvals and ensure that Boston's municipal contracting reaches the city's supplier diversity goals to build community wealth.



Mayor Wu is working in partnership across every level of government, with businesses, and in the community, to make Boston the leading city where families and businesses can thrive. Her focus is on investing in infrastructure for the public good—transportation, housing, health, and education—to ensure that Boston is ready for the jobs of the future.

The City budgets and maintains its books and records on a statutory basis of accounting prescribed by the Massachusetts Division of Local Services, Bureau of Accounts. This basis of accounting differs from Generally Accepted Accounting Principles (GAAP). The accounts of the City are organized on a fund basis. Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise each fund's assets, liabilities, fund balance, revenues, and expenses.

The General Fund is the only fund for which a budget is legally adopted. The budgets for all departments included in the General Fund of the City, except the School Department, are prepared under the direction of the Mayor and City Council. Departmental budgets are established at the account level and so voted by the City Council. The School Department budget is prepared under the direction of the School Committee. Original and supplemental appropriations are submitted by the Mayor, approved by the City Council, and lapse at year end unless encumbered. The legal level of control over appropriations is at the department level. Amendments to the original budget must be approved by the City Council, except for a reallocation of appropriations of up to \$3 million, which the Mayor may approve. Further, the City Auditor, with the approval of the Mayor, may make transfers from any appropriation to any other appropriation for purposes of eliminating deficits before closing the books for the fiscal year.

Included in the basic financial statements, which are prepared on the GAAP basis of accounting, are governmental activities, each major fund, the aggregate discretely presented component units, and aggregate remaining fund information. Discretely presented component units are reported in a separate column to emphasize their operational and/or financial relationship with the City. The Boston Retirement System (BRS) has been presented as a blended component unit because it provides services almost exclusively to the City. The Dudley Square Realty Corporation (DSRC) and the Ferdinand Building Development Corporation (FBDC) are also presented as a blended component unit. The Notes to the Financial Statements further discuss the City's financial reporting entity.

### Local Economy

Boston is the twenty-fourth largest City, in terms of population, in the United States and is the economic hub of the Commonwealth of Massachusetts (the "Commonwealth"). It is a center for professional services, business, finance, technology, research and development, higher education and health care, as well as for transportation, exports, communications, culture and entertainment.

The outbreak of COVID-19 in early 2020, required restrictive public health interventions that created severe economic disruptions in Boston and across the world and continues to adversely affect global, national, state and local economic activity. The City is vigorously pursuing economic opportunities and investments, to ensure Boston will continue to be a global leader.

The City is the capital of the Commonwealth and is host to several other governmental agencies. Using the employment data from Bureau of Economic Analysis (BEA) and Massachusetts Executive Office of Labor and Workforce Development (EOLWD), Boston Planning and Development Authority (BPDA) Research estimated that the government employment in the City of Boston is 75,051 in 2021. Large state government offices, federal regional offices, U.S. Postal Service facilities, state-chartered authorities and commissions such as the Massachusetts Port Authority and the Boston Water and Sewer Commission, and the City's local government agencies and departments are all located within the City.

Higher education, health care, and financial services play a major role in Boston's economy. Boston's job growth was positive across most industries since the recession, but was mostly concentrated in health care and social assistance, professional and technical services, and education. The health care and social assistance industry employs the largest number of people in Boston, 18.6% of total jobs. Educational services is an area of specialization for Boston (8.2% of total jobs), with an employment share three times the national average. Boston hosts 35 universities, colleges, and community colleges, with a combined enrollment of approximately 140,000 students annually. Included among the City's colleges and universities are some of the finest educational institutions in the country, including Boston College, Boston University, Northeastern University and Harvard University. These institutions of higher education have a major effect on Boston's economy. Because many of these students remain in Boston after graduation, the City's educational institutions are a major source of highly-skilled professionals for Boston's workforce. As the COVID-19 pandemic surged throughout the country, and with many institutions continuing remote and hybrid learning, enrollment figures declined. Nationally, undergraduate and graduate enrollment was down 3.1% and 0.4%, respectively.

Many of the nation's finest research and teaching hospitals are located in Boston, including Massachusetts General Hospital Brigham, Beth Israel Lahey Hospital, Boston Medical Center, Tufts Medical Center, and Boston Children's Hospital. In total, there are 22 inpatient hospitals in the City. Furthermore, Boston is home to the medical and dental schools of Harvard University, Tufts University, and Boston University. The Boston metropolitan area remains the nation's foremost region for the life sciences industry. Boston's life science industry benefits from skilled labor force availability, leading universities in basic academic science fields, innovative research and development districts, proximity to major research hospitals, and strategic presence of venture capital resources. Commercial real estate firm CBRE states that the Boston-Cambridge area hosts the largest Life Sciences cluster in the nation, as defined by size, growth and concentration of employment, laboratory inventory, National Institute of Health (NIH) awards, and venture capital funding.

Many of the country's leading financial services firms are located in Boston, including Fidelity Investments, John Hancock/Manulife Financial, State Street Corporation, and Wellington Management. In 2021, there were over 130,676 people employed in the finance, insurance and real estate industries in Boston.

The BPDA estimates that the total number of payroll jobs located in Boston fell from 851,468 in 2019 to 792,419 in 2020, or a loss of approximately 59,000 payroll jobs (6.9%). This decrease is much greater than the 15,000 average annual jobs lost in Boston between 2001 and 2004 or the 17,500 jobs lost in 2009. Job losses were not felt evenly across industries. Industries that rely on physical proximity suffered significant job losses. Accommodation and Food Services suffered the highest number of jobs lost as well as the highest percentage, dropping from 65,645 jobs in 2019 to 38,055 in 2020 – more than 27,000 jobs lost, or 42%. Arts, Entertainment and Recreation lost 5,716 jobs, or 30%.

## Financial Overview

The City is required to have a balanced budget in accordance with Massachusetts General Laws (M.G.L.), Chapter 59, Section 23. As part of the State Department of Revenue's tax rate certification process, the City must balance all appropriations, fixed costs, and prior year deficits with the approved property tax levy, estimated local revenues, and available prior year surpluses in order to obtain authorization to issue property tax bills. Over two-thirds of the City's revenues come from the property tax levy; however, the increase in the levy from year to year is limited by state law. In FY22, the net property tax levy (levy less a reserve for abatements) totals \$2.79 billion, providing 74.0% of recurring revenue. In FY23, the net property tax levy is estimated to total \$2.94 billion and account for 73.7% of budgeted revenues.

State aid from the Commonwealth comprises the second largest single revenue source to the City's General Fund budget after the Property Tax. State aid has been reduced substantially over the course of the last two recessions. Since FY02, net state aid (defined as state aid revenues less state assessments) to the City has been reduced by \$290.0 million or 67.7%. In FY23, net state aid is budgeted to increase by \$10.7 million or 8.4% compared to FY22, based on the FY23 Governor's Budget for assessments and the FY22 State Aid budget. Please see the Management's Discussion and Analysis section for additional information on financial trends.



In fiscal year 2022, in order to partially fund the annual required contribution associated with the other postemployment benefits (OPEB) liability, the City appropriated \$40.0 million from the General Fund into the OPEB Liability Trust Fund. The City's OPEB financing plan balances the duty to deliver valuable public services while acknowledging the cost of providing health benefits for our employees, both now and when they retire. More details and information on the OPEB liability can be found in Note 13 to the Financial Statements.

Health benefit costs comprise a significant portion of the City budget and are a critical benefit for City employees and retirees. In 2020, the City of Boston conducted an RFP for its non-Medicare health insurance plans. On July 1, 2021, the City transitioned from two HMO plans to one standard HMO plan and one value HMO plan, with the standard HMO plan under a new provider. As a result of the RFP process, \$12 million in savings was realized in FY22, due to lower administrative fees and anticipated medical claims and prescription drug savings. The City continues to benefit from health care cost reforms achieved in the FY21-25 Public Employee Committee (PEC) agreement, which continues to provide over 30,000 active and retired employees with quality healthcare coverage while saving the City \$59.7 million over five years. Funding of health care costs has progressively moved to self-insurance since FY13. In FY22, roughly 98% of total claims costs are now self-insured, for an estimated annual City savings of \$13.7 million. Actuarially determined reserves are maintained in the Fund to stabilize rate increases and protect against large claims or cost increases.

The City of Boston participates in a contributory defined benefit retirement system administered by the Boston Retirement System (BRS). The current pension schedule is based on an actuarial asset valuation as of January 1, 2022. The current pension schedule assumes a long term rate of return of 6.90%. The City's pension liability is currently 82.4% funded and is on track to reduce the unfunded liability to zero by 2027, thirteen years prior to the State funding date of 2040. More details can be found in Note 12 to the Financial Statements.

Most of the City's workforce is represented by one of 41 different unions. Collectively, these unions represent approximately 20,000 employees. The next round of negotiations for FY21 and beyond began with six unions settling during the course of FY22 and the hope to settle the remaining unions during FY23. The projected FY24 and FY25 collective bargaining reserves are intended to acknowledge some costs in this area but do not indicate an established wage pattern for successor contracts.

In fiscal year 2022, the GAAP General Fund equity increased to \$1.72 billion, thus allowing the City to preserve its policy of maintaining a GAAP unassigned fund balance in the General Fund that is 15% or higher than the current fiscal year's GAAP General Fund operating expenditures. The GAAP unassigned fund balance at the end of fiscal year 2022 was \$994.5 million and \$320.7 million was assigned. The unassigned fund balance represents approximately 25.0% of GAAP General Fund operating expenditures.

The FY23 Budget totals \$3.99 billion and represents an increase of \$222.5 million or 5.9% over FY22. This budget sets a foundation for our future, connects our communities, and delivers on the details of city services across our neighborhoods. Through sound fiscal management, this budget is a roadmap for investing critical resources to build a more connected city for everyone.

### Long Term Financial Planning

The \$3.6 billion FY23-27 Capital Plan will make critical investments in the City's infrastructure in every Boston neighborhood, guided by Imagine Boston 2030 and the schools, streets, arts, climate and resilience plans under its umbrella. Taken together, these initiatives will support Boston's dynamic economy and improve quality of life for residents by encouraging affordability, increasing access to opportunity, promoting a healthy environment, and guiding investment in the public realm. The Capital Plan moves Imagine Boston 2030 from idea to action. Planned borrowings are expected to increase 2.8% over last year's plan, one-time funding sources are leveraged, and the City continues to collaborate with the Massachusetts School Building Authority on the design and construction of new schools and the repair of existing building systems. An estimated 90% of the investment in the FY23-27 Capital Plan is aligned with the City's planning efforts.

The City's capital plan is an important tool in realizing the goals and vision of Boston 2030. All projects in the Capital Plan are categorized as Upkeep, New/Major Renovation, Upgrade, and Planning or Matching Funds. The Capital Budgeting Program of the Office of Budget Management (OBM) tracks the overall distribution of these categories to maintain a balance between the upkeep of existing assets and the expansion or introduction of new ones. The distribution of allocations for fiscal year 2023 are 25.0% for New/Major Renovations, 45.0% for Upgrades, 26.0% for Upkeep and 3.0% for Matching fund requirements and Planning.

Financing for the fiscal year 2023-2027 Capital Plan comes from General Obligation (G.O.) bonds, state and federal funds, trust funds, and other funds. G.O. bonds represent 72.9% of all project funding. The capital plan assumes \$1.6 billion in new G.O. borrowings over the next five years to support ongoing capital needs, which remains sustainable within the City's debt affordability policy. Effective debt management ensures that the City can meet its capital infrastructure and facility needs. The Treasury Department manages all borrowings according to the City's debt management policies. These policies address issues such as debt affordability and limitations on the level of variable rate debt the City will use. The City's goal is to rapidly repay debt, maintain a conservative level of outstanding debt, and ensure the City's continued positive financial standing with the bond market. More details and information on the Long-Term Obligations can be found in Note 10 to the Financial Statements.

State and federal funds in the five-year Capital Plan are currently estimated at \$306.9 million and \$403.5 million, respectively. Two of the state financing programs include the School Building Assistance (SBA) program and the Massachusetts Department of Transportation's Highway Division's Chapter 90 funds.

The SBA, which is administered by the Massachusetts School Building Authority (MSBA), provides an important revenue source for school renovation and construction. The MSBA operates two major programs – the Core Program and the Accelerated Repair Program (ARP). Annually, the MSBA accepts new project requests from cities, towns, and school districts, and if a project is ultimately approved, the MSBA will pay 40% to 80% of eligible project costs. The MSBA has approved a maximum project grant totaling \$48.9 million for the Boston Arts Academy project, which covers 35.6% of the current \$137.4 million project budget.

Construction work is underway for the new Josiah Quincy Upper School project. The MSBA has approved a maximum project grant totaling \$54.1 million which covers 27.9% of the \$193.6 million project budget. The Carter School project is currently in final design. Initial construction phase work will begin in the summer of 2023. The City received a project grant from the MSBA totaling \$26.2 million. The current estimated cost of the project is \$92.0 million. The MSBA recently selected four projects from Boston for their Accelerated Repair Program. The design phase has started at these schools. Construction is expected to begin in summer 2023.

Administered by the Massachusetts Highway Department, Chapter 90 funds are allocated by formula through State bond authorizations and through the State budget to all cities and towns in the Commonwealth. The City uses Chapter 90 funds to support its roadway resurfacing and reconstruction programs as well as its sidewalk reconstruction programs. The City anticipates an allocation of approximately \$14.7 million in FY23. The Transportation Infrastructure Enhancement Fund, is funded by annual per-ride assessment fees imposed on each transportation company. The state distributes half of the assessments proportionately to cities and towns based on the number of rides that originated within the city or town with funding to be used to address the impact of the transportation network services on municipal roads, bridges and other transportation infrastructure. The FY23-27 Capital Plan includes \$15.2 million in new revenue from this source. This funding will be discontinued as of January 1, 2027.

The City continues to aggressively pursue grant funds, maximize the use of Chapter 90 funds, and actively manage its projects to ensure that spending does not exceed projections and that priority projects move forward. Together, these strategies will enable the City to maintain a reasonable level of capital spending and borrowing and prudently manage its outstanding debt.

## Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Boston for its Annual Report for the fiscal year ended June 30, 2021. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Report. This report must satisfy both GAAP and applicable state and local legal requirements. A Certificate of Achievement is valid for a period of only one year. We believe that our current report meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for its Annual Budget document for the fiscal year beginning July 1, 2021. The City's budget document was judged to be proficient in several categories including policy documentation and financial planning.

### Acknowledgements

We would like to express our appreciation to the Accounting staff and all the members of the Auditing Department whose professionalism and dedication made the timely preparation of the Annual Report possible. We also wish to thank the professional staff of KPMG LLP for their counsel, technical assistance, and continued support in the preparation of this Annual Report. Several other City departments and agencies provided additional information and assisted in the Annual Report preparation. We gratefully acknowledge their efforts and contributions to this report. Finally, we wish to thank you for your continued interest in the financial operations of the City.

The Annual Report for fiscal year 2016 through fiscal year 2021 are featured on the City's web page [www.cityofboston.gov/auditing](http://www.cityofboston.gov/auditing).

Respectfully submitted,



---

Maureen Joyce  
City Auditor



---

Ashley Groffenberger  
Chief Financial Officer & Collector Treasurer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Boston  
Massachusetts**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

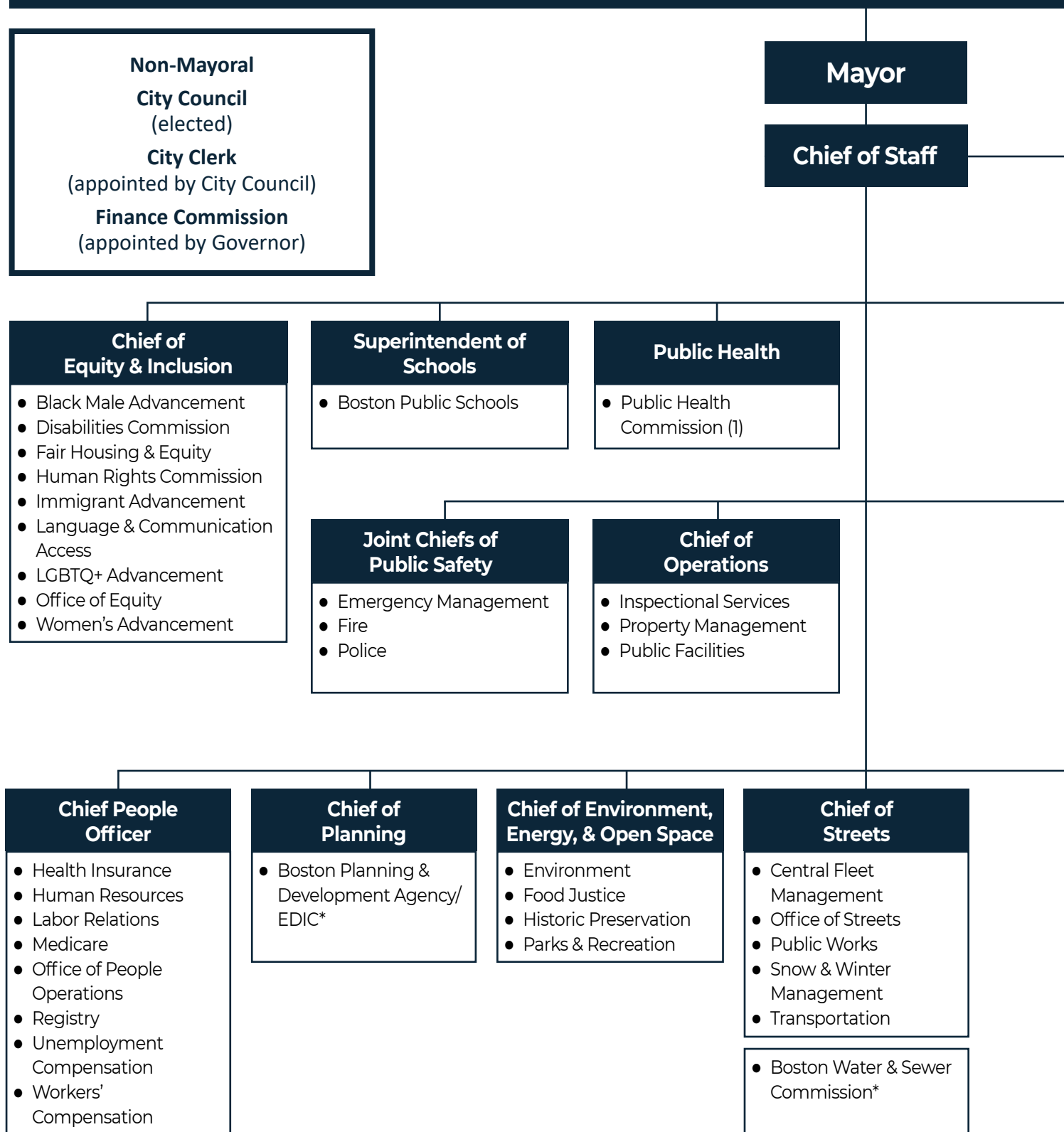
Executive Director/CEO

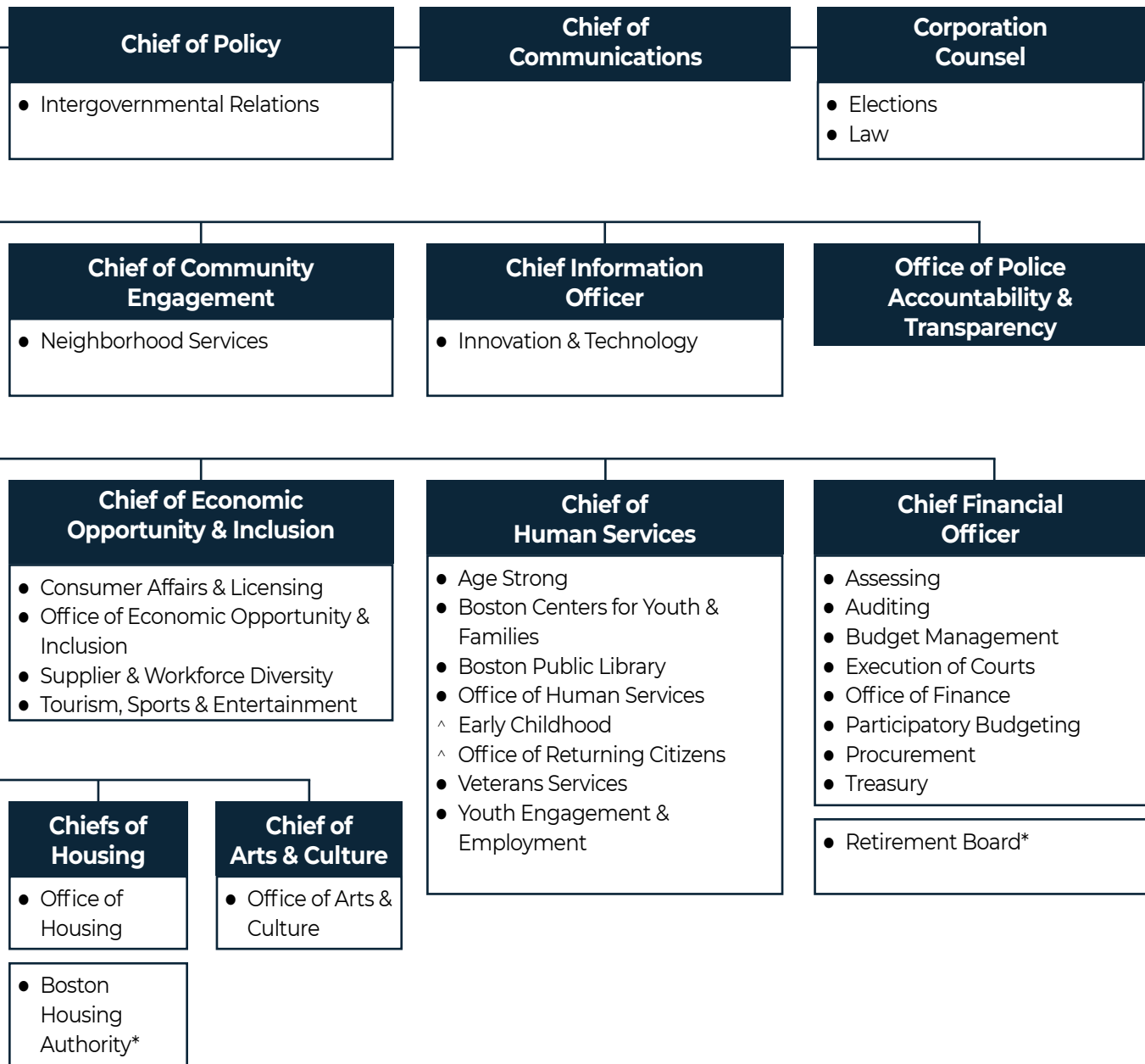


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## ORGANIZATION OF A CITY GOVERNMENT

## PEOPLE OF BOSTON





\* Not in Operating Budget

^ Budget embedded in Office of Human Services

(1) The Public Health Commission is an independent authority created in June 1996

## LIST OF ELECTED and APPOINTED OFFICIALS

*(as of June 30, 2022)*

**Mayor**  
**Michelle Wu**

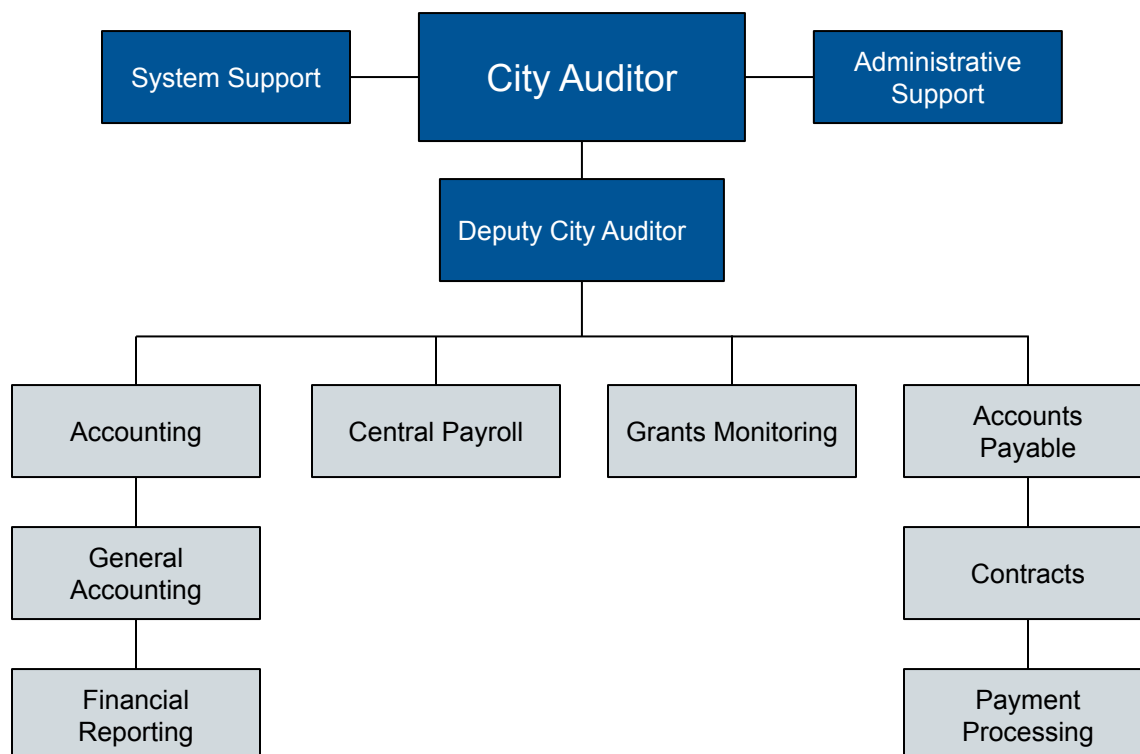
**City Council Members**

Ed Flynn (President)	District 2
Ruthzee Louijeune	At-Large
Michael Flaherty	At-Large
Julia Mejia	At-Large
Erin Murphy	At-Large
Gabriela Coletta	District 1
Frank Baker	District 3
Brian Worrell	District 4
Ricardo Arroyo	District 5
Kendra Lara	District 6
Tania Fernandes Anderson	District 7
Kenzie Bok	District 8
Liz Breadon	District 9

**Appointed City Executive Branch Members**

Tiffany Chu	Chief of Staff
Mike Firestone	Chief of Policy and Planning
Dion Irish	Chief of Operations and Administration
Adam Cederbaum	Corporation Counselor
Jessicah Pierre	Chief Communication Officer
Santiago Garces	Chief Information Officer
Ashley Groffenberger	Chief Financial Officer & Collector Treasurer
Segun Idowu	Chief of Economic Opportunity and Inclusion
Mary Skipper	Superintendent of Boston Public Schools
Michael Cox	Chief of Public Safety and Police Commissioner
Paul F. Burke	Chief of Public Safety and Fire Commissioner
Shumeane L. Benford	Chief of the Office of Emergency Management
Rev. Mariama White-Hammond	Chief of Environment and Open Space
Sheila Dillon	Chief of Housing and Neighborhood Development
Jose Masso	Chief of Human Services
Kate Bennett	Administrator, Housing Authority
James Hooley	Chief of Medical Services
Kara Elliot-Ortega	Chief of Arts & Culture
Jascha Franklin-Hodge	Chief of Streets
James Arthur Jemison	Chief of Planning and Director Boston Planning & Development Agency
Mariangely Solis Cervera	Chief of Equity and Inclusion



**Auditing Department****Organizational Chart**

**Auditing Department Personnel***Maureen Joyce, City Auditor*

<b>Allen J. Hurley</b>	<b>Michael J. Imbaro</b>
<b>Anthony Buchanan</b>	<b>Michael O’Keefe</b>
<b>Azmera Habtu</b>	<b>Michelle E. Castillo-Reid</b>
<b>Carrie He</b>	<b>Ming C. Su</b>
<b>Colin D. Musto</b>	<b>Nadia D. Williams</b>
<b>Domenica Cabral</b>	<b>Natoya Castillo</b>
<b>Elliott Heroux</b>	<b>Nicole Peeples</b>
<b>Erica Pleitez</b>	<b>Prema L. Andrew</b>
<b>Jake Rosato</b>	<b>Robert E. Sweeney</b>
<b>James P. Kelley</b>	<b>Rui Santos</b>
<b>Linda Ogiemwonyi</b>	<b>Scott Finn</b>
<b>Lisa A. Stone</b>	<b>Sinthia Johnson</b>
<b>Magnolia Rojas</b>	<b>Sheila Fay</b>
<b>Marie Murray</b>	<b>Teki M. Way</b>
<b>Mark J. MacDonnell</b>	<b>Tyesha T. Rogers</b>
<b>Matthew T. Lindmark</b>	<b>Vanessa Nguyen</b>
<b>Mattie L. Crouse</b>	<b>Veronica L. Imbaro</b>
<b>Medina C. Lucien</b>	



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KPMG LLP  
Two Financial Center  
60 South Street  
Boston, MA 02111

## Independent Auditors' Report

To the Honorable Mayor and City Council  
City of Boston, Massachusetts:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Boston (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with U.S. generally accepted accounting principles.

We did not audit the financial statements of the following entities and funds:

- *Governmental Activities*
  - Dudley Square Realty Corporation, Ferdinand Development Corporation, and the Permanent Funds, which are non-major governmental funds that collectively represent 1.0% and 0.5% of the total assets and revenues, respectively, of the aggregate remaining fund information as of June 30, 2022 and for the year then ended.

These entities and funds collectively represent 3.4% and 0.2%, respectively, of the total assets and revenues of the governmental activities as of June 30, 2022 and the year then ended.
- *Fiduciary Activities*
  - Boston Retirement System, the OPEB Trust Fund, and Private-Purpose Trust Funds that collectively represent 97.9% and 86.9%, respectively, of the total assets and revenues of the aggregate remaining fund information as of June 30, 2022 and for the year then ended.
- *Aggregate Discretely Presented Component Units*
  - Boston Public Health Commission, Trustees of the Public Library of the City of Boston, and the Economic Development and Industrial Corporation of Boston that collectively represent 81.6% and 89.0%, respectively, of the total assets and revenues of the aggregate discretely presented component units as of June 30, 2022 and for the year then ended.

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.



#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

As discussed in Note 2(t) to the basic financial statements, in 2022, the City adopted Governmental Accounting Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### *Report on Partial Comparative Information*

We have previously audited the City's 2021 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information in our report dated January 31, 2022. In our opinion, the partial comparative actual information presented herein for the budgetary comparison of the General Fund for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the management's discussion and analysis and schedules listed under the Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### *Other Information*

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

KPMG LLP

Boston, Massachusetts  
March 10, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

*(Unaudited)*

The City of Boston (the City) provides this Management's Discussion and Analysis to present additional information to the readers of the City's basic financial statements. This narrative overview and analysis of the financial activities of the City is for the fiscal year ended June 30, 2022. Readers are encouraged to consider this information in conjunction with the additional information that is furnished in the City's Annual Comprehensive Financial Report (Annual Report).

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's financial statements. The City's basic financial statements include three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains required supplementary information regarding historical pension information and other postemployment benefit (OPEB) plan information. The components of the financial statements are described in the following sections.

## Basic Financial Statements

The basic financial statements include two types of financial statements that present different views of the City – the *Government-wide Financial Statements* and the *Fund Financial Statements*. The *Notes to the Basic Financial Statements* supplement the financial statement information and clarify line items that are part of the financial statements.

## Government-wide Financial Statements

The *Government-wide Financial Statements* provide a broad view of the City's operations in a manner similar to a private sector business. The statements provide both short-term and long-term information about the City's financial position, which assists in assessing the City's economic condition at the end of the fiscal year. These are prepared using the economic resources measurement focus and the accrual basis of accounting. This basically means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The Government-wide Financial Statements include two statements:

- The *Statement of Net Position* presents all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in the City's net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the City.

Both the above financial statements present two separate sections as described below.

- *Governmental Activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most services normally associated with city government fall into this category, including general government, human services, public safety, public works, property and development, parks and recreation, library, schools, public health programs, state and district assessments, and debt service.
- *Discretely Presented Component Units* – These are legally separate entities for which the City has financial accountability but function independent of the City. For the most part, these entities operate similar to private sector businesses. The City's four discretely presented component units are the Boston Public Health Commission, the Boston Planning & Development Agency, the Economic Development Industrial Corporation, and the Trustees of the Boston Public Library.



Complete financial statements of the individual component units can be obtained from their respective administrative offices. Additional information about the City's component units is presented in the Notes to the Financial Statements.

The Government-wide Financial Statements can be found immediately following this discussion and analysis.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The *Fund Financial Statements* focus on individual parts of the City government, reporting the City's operations in more detail than the Government-wide Financial Statements. All of the funds of the City can be divided into three categories. It is important to note that these fund categories use different accounting approaches and should be interpreted differently. The three categories of funds are:

**Governmental Funds** – Most of the basic services provided by the City are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, the Governmental Fund Financial Statements focus on near term inflows and outflows of spendable resources. They also focus on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near term financing requirements. This approach is known as using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual (i.e., measurable and available to liquidate liabilities of the current period). Expenditures are generally recorded when liabilities are incurred, except for those related to long-term liabilities, which are recorded when due and payable. These statements provide a detailed short term view of the City's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the City.

Because the focus of governmental funds is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statements. By doing so, readers may better understand the long term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The City presents four columns in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. The City's three major governmental funds are the General Fund, the Special Revenue Fund, and the Capital Projects Fund. All non-major governmental funds are combined in the "Other Governmental Funds" column on these statements. The Governmental Fund Financial Statements can be found immediately following the Government-wide Financial Statements.

Of the City's governmental funds, the General Fund is the only fund for which a budget is legally adopted. The *Statement of Revenues and Expenditures – Budgetary Basis* is presented after the governmental fund financial statements. This statement provides a comparison of the General Fund original and final budget and the actual expenditures for the current and prior year on a budgetary basis.

In accordance with state law and regulations, the City's legally adopted General Fund budget is prepared on a "budgetary" basis instead of U.S. generally accepted accounting principles (GAAP). Among the key differences between these two sets of accounting principles are that "budgetary" records property tax as it is levied, while GAAP records it as it becomes susceptible to accrual, "budgetary" records certain activities and transactions in the General Fund that GAAP records in separate funds, and "budgetary" records any amount raised to cover a prior year deficit as an expenditure and any available funds raised from prior year surpluses as a revenue, while GAAP ignores these impacts from prior years. The difference in accounting principles inevitably leads to varying results in excess or deficiency of revenues over expenditures. Additional information and a reconciliation of "budgetary" to GAAP statements is provided in note 4 to the Financial Statements.

**Proprietary Funds** – These funds are used to show activities that operate more like those of commercial enterprises. Like the Government-wide Financial Statements, Proprietary Fund Financial Statements use the economic resources measurement focus and accrual basis of accounting. There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds charge fees for services provided to outside customers including local governments. Enterprise Funds provide the same type of information as the business-type activities of the Government-wide Financial Statements within governmental activities, only in more detail. Currently, the City does not have any enterprise funds. The Internal Service Fund provides health insurance services predominantly to other funds, departments or agencies of the City. Therefore, its activities are included in the Government-wide financial statements within governmental activities.

The Proprietary Funds Financial Statements can be found immediately following the Governmental Fund Financial Statements.

**Fiduciary Funds** – These funds are used to account for resources held for the benefit of parties outside the City government. Fiduciary funds are not reflected in the Government-wide Financial Statements because the resources of these funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. They use the economic resources measurement focus and accrual basis of accounting.

The City's fiduciary funds are the Employee Retirement Fund (the Boston Retirement System), which accounts for the transactions, assets, liabilities, and net position of the City employees' pension plan; the Other Postemployment Benefits (OPEB) Trust Fund, which is an irrevocable trust established for the accumulation of assets to reduce the liability associated with the City's obligation for other postemployment benefits; and the Private Purpose Trust and Custodial Funds, which include money held and administered by the City on behalf of third parties.

The Fiduciary Funds Financial Statements can be found immediately following the Proprietary Fund Financial Statements.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and the Fund Financial Statements. The Notes to the Financial Statements can be found immediately following the Fiduciary Funds Financial Statements.

### Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a schedule of employer contributions for the OPEB Trust Fund, a schedule of changes in net OPEB liability and related ratios, a schedule of the City's proportionate share of the net pension liability of the Boston Retirement System, and a schedule of the City's contributions to the Boston Retirement System.

## CURRENT YEAR FINANCIAL IMPACTS

- The City of Boston's OPEB obligation significantly impacts the Government-wide financial results. The most recent valuation of the City's OPEB obligation as of June 30, 2021, estimated that the total OPEB liability of the City increased by \$113.5 million to \$2.3 billion. This increase was largely a result of changes in assumptions.
- In fiscal year 2022, the City's contribution to the OPEB Trust Fund (\$179.2) million for retiree health benefits includes \$40 million in advance funding toward reducing the OPEB liability. In 2022 and 2021, the OPEB Trust Fund earned investment income/loss, net of fees in the amount of (\$81.0) million and \$173.6 million, respectively. This decrease is attributed to decreased portfolio performance and market declines.
- The City of Boston's net pension liability significantly impacts the Government-wide financial results. The City is required to report its proportionate share of the collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. Based on the measurement of the Boston Retirement System's net pension liability as of December 31, 2021, the City's proportionate share of that net pension liability decreased by \$305.4 million and the net pension liability for the City's non contributory plan as of June 30, 2022 decreased by \$20.7 million resulting in a total net pension liability of \$1.08 billion.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

This analysis is based on the Statement of Net Position and the Statement of Activities found directly after Management's Discussion and Analysis.

### Government-wide Highlights

*Net Position – Primary Government* – The total liabilities and deferred inflows of resources of the City exceeded its assets and deferred outflows of resources at fiscal year ended June 30, 2022 in a net deficit of \$0.82 billion (presented as net position). At year end, the City had a deficit in governmental activities unrestricted net position in the amount of \$2.04 billion.

*Changes in Net Position – Primary Government* – The City's total net position increased by \$260.9 million from the amount reported in fiscal year 2021.

### Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's net deficit totaled (\$815.7) million at the end of 2022, compared to a net deficit of (\$1.08) billion reported at the end of the previous year.

The components of net position comprise the following: the investment in capital assets such as land, buildings, equipment, and infrastructure (road, bridges, and other immovable assets), less any related debt used to acquire those assets that are still outstanding – this amount is \$1.10 billion indicating that the net book value of the City's capital assets exceeds the amount of related capital debt outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's governmental activities net position, \$118.3 million, represents restricted net position, or resources that are subject to external restrictions on how they may be used. Internally imposed designations of resources are not presented as restricted net assets. The unrestricted net position (deficit) decreased by \$0.2 billion from the 2021 amount.

**Net Position – Primary Government**  
(In thousands)

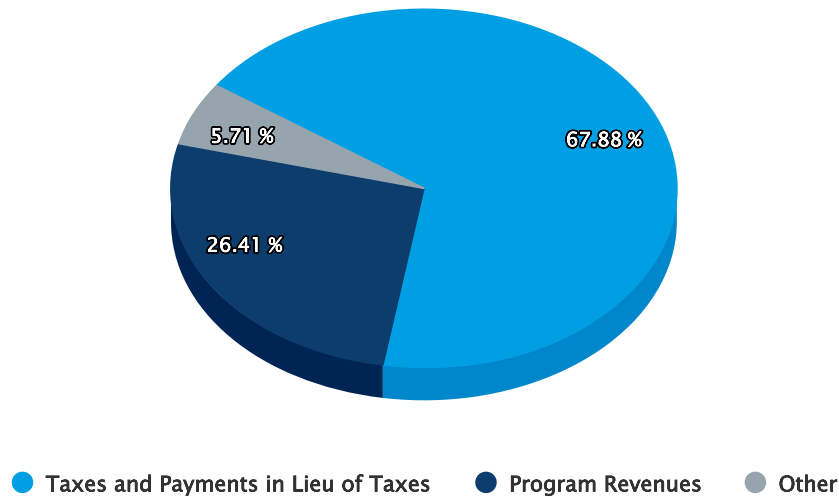
		Governmental Activities	
		Total Primary Government	
		2022	2021
<b>ASSETS:</b>			
Current assets		\$ 2,934,153	\$ 2,455,874
Capital assets		2,730,596	2,500,911
Other assets		225,000	216,534
<b>Total assets</b>		<b>5,889,749</b>	<b>5,173,319</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
<b>Total deferred outflows of resources</b>		<b>660,114</b>	<b>560,215</b>
<b>Liabilities:</b>			
Current liabilities		1,424,496	1,142,531
Noncurrent liabilities		5,332,769	5,283,856
<b>Total liabilities</b>		<b>6,757,265</b>	<b>6,426,387</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
<b>Total deferred inflows of resources</b>		<b>608,262</b>	<b>383,698</b>
<b>NET POSITION:</b>			
Net investment in capital assets		1,101,116	1,058,576
Restricted		118,324	113,881
Unrestricted		(2,035,104)	(2,249,008)
<b>Total net position</b>		<b>\$ (815,664)</b>	<b>\$ (1,076,551)</b>

## Changes in Net Position – Primary Government

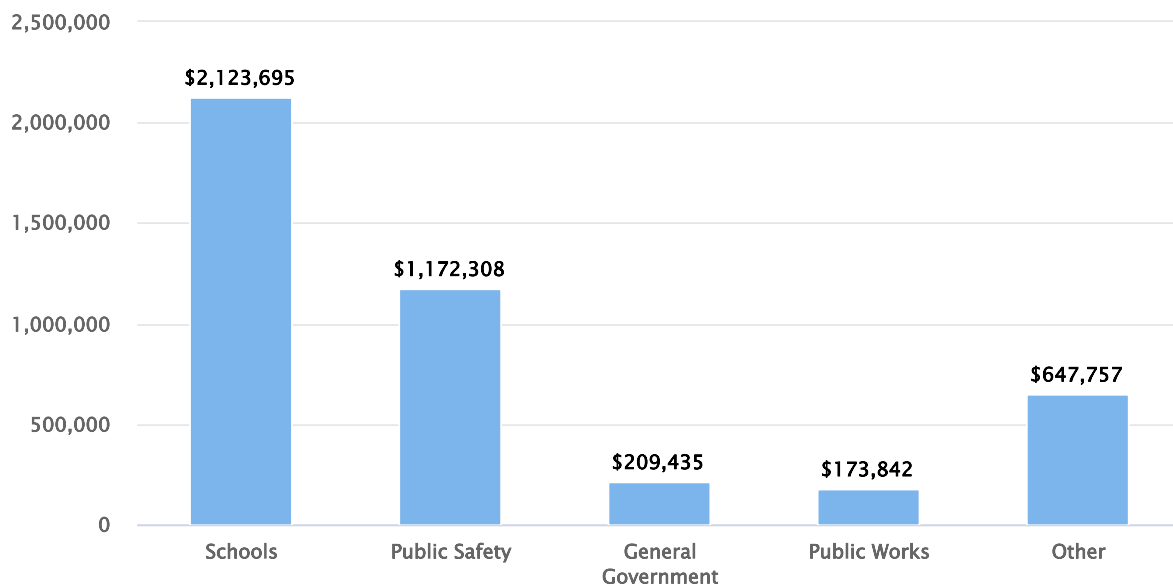
(In thousands)

	Governmental Activities	
	Total Primary Government	
	2022	2021
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 304,876	\$ 226,977
Operating grants and contributions	864,380	770,430
Capital grants and contributions	42,584	54,589
General revenues:		
Taxes	3,114,334	2,823,116
Grants and contributions not restricted	245,625	233,771
Investment income	11,264	32,659
Miscellaneous	4,861	3,867
<b>Total revenues</b>	<b>4,587,924</b>	<b>4,145,409</b>
<b>Program expenses:</b>		
General government	209,435	217,654
Human services	65,555	56,814
Public safety	1,172,308	1,112,320
Public works	173,842	158,722
Property and development	291,461	186,903
Parks and recreation	54,430	53,824
Library	57,149	58,717
Schools	2,123,695	2,083,935
Public health programs	142,341	123,473
Interest on long-term debt	36,821	36,213
<b>Total program expenses</b>	<b>4,327,037</b>	<b>4,088,575</b>
<b>Change in net position</b>	<b>260,887</b>	<b>56,834</b>
<b>Net position - beginning of year</b>	<b>(1,076,551)</b>	<b>(1,133,385)</b>
<b>Net position-end of year</b>	<b>\$ (815,664)</b>	<b>\$ (1,076,551)</b>

### Revenues – Governmental Activities Fiscal Year 2022



### Expenses – Governmental Activities FY 2022 (in thousands)



### Governmental Activities

The City's governmental activities net position increased by \$260.9 million over the prior fiscal year. The following net changes occurred during the course of operations in fiscal year 2022. In the assets accounts, cash and investments increased by \$478.3 million, receivables increased by \$6.42 million, and capital assets increased by \$229.7 million. In the liability accounts, there was a decrease in warrants and accounts payable of \$0.3 million and an increase in accrued liabilities by \$107.1 million. Additionally, an increase of \$113.5 million was recorded relative to the City's other postemployment benefit obligation and a decrease of \$326.2 million was recorded relative to the City's net pension liability in 2022.

During fiscal year 2022, the City's revenues increased by 10.8%. The City's largest sources of revenues were property taxes, excise taxes, and payment in lieu of taxes of \$3.11 billion (67.9% of total revenues) and \$1.21 billion of program revenues (26.4% of total revenues). Taxes increased by \$291.2 million from the previous year. Program revenues increased by \$0.16 billion for fiscal year 2022. This is largely due to increases in operating grants and contributions and charges for services. The City's expenses cover a range of services. The largest expenses were for schools (\$2.12 billion), public safety (\$1.2 billion), general government (\$209.4 million), public works (\$173.8 million), and property and development (\$291.5 million). In 2022, governmental activities expenses exceeded program revenues (i.e., user charges, operating grants, and capital grants) by \$3.12 billion. This shortfall was covered primarily through taxes (\$3.11 billion) and unrestricted grants and contributions (\$245.6 million).

Comparative data on these revenues and expenses is itemized in the reporting of the Changes in Net Position – Primary Government earlier in this Management Discussion and Analysis.

### FINANCIAL ANALYSIS OF THE CITY'S FUND STATEMENTS

This analysis is based on the Governmental and Proprietary Fund Financial Statements. As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

#### Fund Highlights

Governmental Funds – Fund Balances – as of the close of fiscal year 2022, the City's governmental funds reported a combined ending fund balance of \$1.96 billion, an increase of \$231.4 million from the prior year. Of this total amount, \$994.5 million represents the unassigned fund balance.

#### Governmental Funds

The focus of the City's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the fiscal year.

**General Fund – Fund Balance** – The General Fund is the chief operating fund of the City. The City's General Fund – Fund Balance Policy states in part to maintain a GAAP unassigned fund balance in the General Fund that is 15%, or higher, of GAAP General Fund operating expenditures for the fiscal year. The GAAP unassigned fund balance at the end of fiscal year 2022 was \$994.5 million, which represents approximately 25.0% of GAAP General Fund operating expenditures. The General Fund - fund balance decreased due to a decrease in excise taxes, investment income, fines, licenses and permits and department and other revenue mainly as a result of the impacts of the COVID-19 pandemic.

However, because the City is required to follow the statutory basis of accounting rather than GAAP for determining the amount of unassigned fund balance that can be appropriated, it is the statutory (not the GAAP) fund balance that is used to calculate "free cash". Free cash is the amount of statutory fund balance in the General Fund, as certified by the Commonwealth of Massachusetts' Department of Revenue, which is available for appropriation and is generated when actual revenues, on a cash basis, exceed budgeted amounts and encumbrances are less than appropriations, or both.

The City has established the General Fund-Fund Balance Policy to ensure that the City maintains adequate levels of fund balance to mitigate current and future risks (i.e., revenue shortfalls and unanticipated expenditures). The policy in full states that the City shall maintain a GAAP Unassigned Fund Balance in the General Fund that is 15% or higher than the current fiscal year's GAAP General Fund Operating Expenditures. The City shall only consider the certification of Free Cash (as defined by the Commonwealth of Massachusetts' Department of Revenue) in years where the appropriation of Free Cash shall not cause the fiscal year's GAAP Unassigned Fund Balance to go below 15% of the fiscal year's GAAP General Fund Operating Expenditures, while maintaining a Budgetary Unassigned Fund Balance at 10% or higher of Budgetary Operating Expenditures. The City shall only consider the appropriation of Certified Free Cash to offset: (1) certain fixed costs such as pension contributions and related post-retirement health benefits; and/or (2) to fund extraordinary and non-recurring events as determined and certified by the City Auditor.

**Special Revenue Fund – Fund Balance** – The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted or committed to expenditures for predefined purposes. The fiscal year 2022 Special Revenue Fund balance is reported at \$332.6 million, an \$18.0 million increase from fiscal year 2021. This increase was mainly driven by the increase in new federal programs related to COVID-19 relief.

**Capital Projects Fund – Fund Balance** – The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and pooled funds. The fiscal year 2022 Capital Projects Fund balance is \$192.4 million, a \$106.1 million increase from fiscal year 2021.

**Other Governmental Funds – Fund Balance** – Other Governmental Funds account for assets held by the City in permanent funds, as well as the activities related to DSRC and FBDC. The fiscal year 2022 Other Governmental Funds fund balance is \$123.6 million, a \$3.2 million increase from fiscal year 2021.

#### Internal Service Fund

The City's Internal Service Fund accounts for the City's self-insurance program for health benefits provided by Blue Cross Blue Shield and Allways, for City employees and their dependents. The Internal Service Fund is included as part of the governmental activities in the government-wide financial statements.

#### Budgetary Highlights

General Fund budgetary highlights include ending fiscal year 2022 with a \$29.3 million surplus. There were no material variances between the original budget and final budget amounts. Unfavorable variances from the final budget to actual results occurred in public safety, judgments and claims, and public works.

Favorable results were reported for General Fund revenue sources, including \$24.5 million in payments in lieu of taxes, \$21.7 million of licenses and permits, \$30.6 million in departmental and other revenue, \$3.6 million of property tax and \$1.6 million in investment income. Other available funds shows a revenue deficit of \$71.0 million, however, this is primarily a result of not transferring other available funds such as \$30.0 million of parking meter funds, \$1.0 million of cemetery funds and \$40 million in appropriated funds from the general fund.

### CAPITAL ASSETS AND LONG-TERM OBLIGATIONS

#### Capital Assets

The City's investment in capital assets for its governmental activities, as of June 30, 2022, has a net book value of \$2.73 billion, made up of costs totaling \$5.33 billion less accumulated depreciation of \$2.62 billion. This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, and construction in progress. Infrastructure assets are items that are normally immovable and have value only to the City, such as roads, bridges, streets, sidewalks, drainage systems, lighting systems, and similar items.

The total increase in the City's investment in capital assets for the current fiscal year was approximately \$229.7 million in terms of net book value. However, actual expenditures to purchase or construct capital assets and contributions of capital assets were \$357.2 million for the fiscal year. Most of this amount was used for the purpose of constructing or reconstructing buildings and building improvements and infrastructure. Depreciation charges for the year totaled \$143.8 million. Additional information on the City's capital assets can be found in note 8 to the Financial Statements.



### Long Term Obligations

**Debt Administration** – The authority of the City to incur debt is governed by federal and state laws that restrict the amounts and purposes for which a municipality can incur debt. At year end, the City had \$1.46 billion in General Obligations Bonds principal outstanding – an increase of \$197.0 million over last year.

On April 13th, 2022, the City issued \$335.2 million of general obligation bonds for various municipal capital projects. In conjunction with the City's annual bond offering, the rating service bureau Moody's Investors Service reaffirmed the City's bond ratings at Aaa and the rating service bureau Standard & Poor's reaffirmed the bond rating to AAA. General Obligation Bonds are backed by the full faith and credit of the City, including the City's power to levy additional taxes to ensure repayment of debt. Accordingly, all general obligation debt currently outstanding has been approved by a vote of the City Council.

**Notes and Equipment Financing Payable and Other Long Term Obligations** – The City's general long term notes and equipment financing payable and other long term obligations decreased by \$209.5 million, or 5.0%, during the current fiscal year. Key factors for this decrease are a decrease in the net pension liability of \$326.2 million.

Additional information on the City's long term debt obligations can be found in note 10 to the Financial Statements.

### NEW ACCOUNTING STANDARDS

The GASB has issued Statement No. 87 *"Leases."* The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022. This Statement was implemented in fiscal 2022.

The GASB has issued Statement No. 89 *"Accounting for Interest Cost Incurred before the End of a Construction Period"*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021. This Statement was implemented in fiscal 2022 without any material impact.

The GASB has issued Statement No. 92 *"OMNIBUS 2020."* The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition

- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments.

#### Effective Date

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020.

• Earlier application is encouraged and is permitted by topic.

The GASB has issued Statement No. 93 "Replacement of Interbank Offered Rates." The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. This Statement was implemented in fiscal 2022 without any material impact.

The GASB has issued Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32." The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. This Statement was implemented in fiscal 2022 without any material impact.

#### FUTURE PRONOUNCEMENTS

The GASB has issued Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended, the requirements of this statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.

The GASB has issued Statement No. 94 *“Public-Private and Public-Public Partnerships and availability payment arrangements”*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The GASB has issued Statement No. 96 *“Subscription-Based information technology arrangements”*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The GASB has issued Statement No. 99 *“OMNIBUS 2022.”* The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government

- Clarification of provisions in Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
- Terminology used in Statement 53 to refer to resource flows statements.

#### Effective Date

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The GASB has issued Statement No. 100 *"Accounting Changes and Error Corrections-An Amendment of GASB Statement NO.62"*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

#### Effective Date and Transition

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The GASB has issued Statement No. 101 *"Compensated absences"*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

#### Recognition and Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

#### Notes to the Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

#### Effective Date

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all of the City's citizens, taxpayers, customers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: City of Boston, Auditing Department, Boston City Hall, Room M 4, Boston, MA 02201. Alternatively, these requests may also be made through email, by contacting the Auditing Department at [CityAuditor@boston.gov](mailto:CityAuditor@boston.gov).

## Statement of Net Position

June 30, 2022

(Amounts in thousands)

	Primary Government	Aggregate Discretely Presented
	Governmental Activities	Component Units
<b>ASSETS:</b>		
Current Assets:		
Cash and investments	\$ 2,795,910	\$ 175,272
Cash and investments held by trustees	138,243	23,027
Receivables, net		
Property and other taxes	34,156	-
Intergovernmental	125,906	-
Other	18,237	10,659
Other assets	11,848	64,436
Due from primary government	-	1,039
Due from component units	7,168	-
Total current assets	3,131,468	274,433
Noncurrent Assets:		
Cash and investments held by trustee	-	65,248
Notes and other receivables	27,685	1,938,322
Capital assets:		
Nondepreciable assets	447,405	27,731
Depreciable, net	2,283,191	69,262
Total noncurrent assets	2,758,281	2,100,563
<b>Total assets</b>	<b>5,889,749</b>	<b>2,374,996</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amount for pension costs	335,469	29,815
Deferred amount from OPEB	322,852	8,177
Deferred amount from debt refunding	1,793	-
<b>Total deferred outflows of resources</b>	<b>660,114</b>	<b>37,992</b>

See accompanying notes to the basic financial statements

## Statement of Net Position

June 30, 2022

(Amounts in thousands)

	Primary Government	Aggregate Discretely Presented
	Governmental Activities	Component Units
<b>LIABILITIES:</b>		
Current Liabilities:		
Warrants and accounts payable	178,850	48,887
Accrued liabilities - current:		
Compensated absences	68,613	212
Judgments and claims	118,115	-
Payroll and related costs	265,394	-
Deposits and other	154,165	7,125
Unearned revenue	472,272	8,883
Current portion of long-term bonds, notes and equipment financing payable	166,048	-
Due to component units	1,039	-
Due to primary government	-	7,168
Total current liabilities	1,424,496	72,275
Noncurrent Liabilities:		
Bonds due in more than one year	1,522,876	4,094
Notes and equipment financing payable due in more than one year	61,181	8,796
Other noncurrent liabilities	358,279	142,118
Net pension liability	1,080,235	90,151
Other postemployment benefits obligation	2,310,198	78,366
Unearned revenue	-	79,179
Total noncurrent liabilities	5,332,769	402,704
<b>Total liabilities</b>	<b>6,757,265</b>	<b>474,979</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Deferred amount for pension costs	404,267	47,685
Deferred amount for OPEB	182,741	54,819
Deferred amount for leases	12,593	1,730,668
Deferred amount from debt refunding	8,661	-
<b>Total deferred inflows of resources</b>	<b>608,262</b>	<b>1,833,172</b>
<b>NET POSITION:</b>		
Net investment in capital assets	1,101,116	81,316
Restricted for:		
Other Purposes	105,974	83,253
Capital projects	12,350	-
Unrestricted deficit	(2,035,104)	(61,722)
<b>Total net position</b>	<b>\$ (815,664)</b>	<b>\$ 102,847</b>

See accompanying notes to the basic financial statements



## STATEMENT OF ACTIVITIES

Year Ended June 30, 2022

(Amounts in thousands)

Functions/Programs	Expenses	Program Revenues		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental activities:				
General government	209,435	77,460	147,771	17,747
Human services	65,555	579	14,197	-
Public safety	1,172,308	178,866	25,590	744
Public works	173,842	23,003	376	7,139
Property and development	291,461	8,170	99,414	-
Parks and recreation	54,430	1,109	397	1,404
Library	57,149	524	3,292	2,448
Schools	2,123,695	15,165	573,343	13,102
Public health programs	142,341	-	-	-
Interest on long-term debt	36,821	-	-	-
<b>Total primary government</b>	<b>\$ 4,327,037</b>	<b>\$ 304,876</b>	<b>\$ 864,380</b>	<b>\$ 42,584</b>
<b>Aggregate Discretely Presented Component Units:</b>				
Boston Public Health Commission	\$ 230,180	\$ 41,478	\$ 76,654	\$ -
Boston Planning & Development Agency	25,063	20,680	15,835	-
Trustees of the Public Library of the City of Boston	18,239	4,239	8,859	-
Economic Development and Industrial Corporation of Boston	48,866	37,630	13,651	658
<b>Total component units</b>	<b>\$ 322,348</b>	<b>\$ 104,027</b>	<b>\$ 114,999</b>	<b>\$ 658</b>

## General Revenues:

## Taxes:

Property taxes, levied for general purposes

Excises

Payments in lieu of taxes

Grants and contributions not restricted

Investment income

City appropriation

Miscellaneous

Special item - gain on sale of property

**Total general revenues****Change in net position****Net position - beginning of year, as restated****Net position - end of year**

See accompanying notes to the basic financial statements



ANNUAL COMPREHENSIVE FINANCIAL REPORT  
GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes  
in Net Position

Governmental Activities	Component Units
33,543 \$	-
(50,779)	-
(967,108)	-
(143,324)	-
(183,877)	-
(51,520)	-
(50,885)	-
(1,522,085)	-
(142,341)	-
(36,821)	-
<b>\$ (3,115,197)</b>	<b>\$ -</b>
\$ -	\$ (112,048)
-	11,452
-	(5,141)
-	3,073
<b>\$ -</b>	<b>\$ (102,664)</b>
\$ 2,810,807	\$ -
211,520	-
92,007	-
245,625	-
11,264	13,953
-	114,679
4,861	4,202
-	2,430
<b>3,376,084</b>	<b>135,264</b>
<b>260,887</b>	<b>32,600</b>
<b>(1,076,551)</b>	<b>70,247</b>
<b>\$ (815,664)</b>	<b>\$ 102,847</b>

See accompanying notes to the basic financial statements

**Balance Sheet****Governmental Funds****June 30, 2022***(Amounts in thousands)*

	General	Special Revenue	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 1,642,411	\$ 824,523	\$ 226,377	\$ 17,579	\$ 2,710,890
Cash and investments held by trustees	205	-	31,643	106,395	138,243
Receivables, net:					
Property and other taxes	34,156	-	-	-	34,156
Intergovernmental	12,912	100,644	12,350	-	125,906
Departmental and other	23,660	21,679	-	583	45,922
Total receivables	70,728	122,323	12,350	583	205,984
Due from other funds	1,131	2,370	-	-	3,501
Due from component units	5,667	-	-	-	5,667
<b>Total assets</b>	<b>\$ 1,720,142</b>	<b>\$ 949,216</b>	<b>\$ 270,370</b>	<b>\$ 124,557</b>	<b>\$ 3,064,285</b>
<b>LIABILITIES</b>					
Warrants and accounts payable	\$ 64,618	\$ 37,420	\$ 75,972	\$ 649	\$ 178,659
Accrued liabilities:					
Payroll and related costs	260,631	4,626	55	82	265,394
Deposits and other	37,770	96,720	-	26	134,516
Unearned Revenue	-	472,272	-	-	472,272
Due to other funds	168	3,100	171	62	3,501
Due to component unit	1,039	-	-	-	1,039
<b>Total liabilities</b>	<b>\$ 364,226</b>	<b>\$ 614,138</b>	<b>\$ 76,198</b>	<b>\$ 819</b>	<b>\$ 1,055,381</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Revenue not considered available and leases	40,648	2,527	1,739	185	45,099
<b>Total deferred inflows of resources</b>	<b>\$ 40,648</b>	<b>\$ 2,527</b>	<b>\$ 1,739</b>	<b>\$ 185</b>	<b>\$ 45,099</b>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	21,504	21,504
Restricted	-	36,650	192,433	102,049	331,132
Assigned	320,733	295,901	-	-	616,634
Unassigned	994,535	-	-	-	994,535
<b>Total fund balances</b>	<b>1,315,268</b>	<b>332,551</b>	<b>192,433</b>	<b>123,553</b>	<b>1,963,805</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,720,142</b>	<b>\$ 949,216</b>	<b>\$ 270,370</b>	<b>\$ 124,557</b>	<b>\$ 3,064,285</b>

See accompanying notes to the basic financial statements

## Reconciliation of the Balance Sheet

### Governmental Funds to the Statement of Net Position

June 30, 2022

(Amounts in thousands)

<b>Total fund balance - governmental funds</b>	<b>\$ 1,963,805</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements	2,730,596
Certain revenues of the government-wide financial statements are earned but not considered available in the governmental fund financial statements	32,506
Internal service funds are included in the government-wide financial statements	67,807
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of	
General obligation bonds and notes payable	(1,484,271)
Equipment financing payable	(67,863)
Leases	(16,372)
Bond issue premiums/discounts, net	(197,971)
Deferred bond refunding losses/gain, net	(6,868)
Accrued interest on bonds	(15,024)
Compensated absences	(247,599)
Landfill	(5,668)
Judgments and claims	(249,122)
Other postemployment benefits, net of deferred amounts	(2,170,087)
Net pension liability, net of deferred amounts	(1,149,033)
Pollution remediation	(500)
<b>Net position of governmental activities</b>	<b>\$ (815,664)</b>

See accompanying notes to the basic financial statements

## Statement of Revenues, Expenditures and Changes in Fund Balances

## Governmental Funds

Year Ended June 30, 2022

(Amounts in thousands)

	General	Special Revenue	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Real and personal property taxes	\$ 2,819,651	\$ 122	\$ -	\$ -	\$ 2,819,773
Excises	210,808	-	-	-	210,808
Payments in lieu of taxes	92,008	-	-	-	92,008
Fines	61,591	-	-	-	61,591
Investment income	4,482	171	-	33	4,686
Licenses and permits	84,825	34	-	-	84,859
Departmental and other	124,563	56,240	1,145	11,632	193,580
Intergovernmental	649,471	526,551	32,685	-	1,208,707
<b>Total revenues</b>	<b>4,047,399</b>	<b>583,118</b>	<b>33,830</b>	<b>11,665</b>	<b>4,676,012</b>
<b>EXPENDITURES:</b>					
Current:					
General government	123,041	59,311	-	9,939	192,291
Human services	36,961	16,540	-	-	53,501
Public safety	797,386	28,735	-	-	826,121
Public works	130,807	5,840	-	-	136,647
Property and development	37,327	204,922	-	-	242,249
Parks and recreation	33,019	2,098	-	-	35,117
Library	41,098	3,321	-	-	44,419
Schools	1,324,486	185,036	-	-	1,509,522
Public health programs	116,705	19,488	-	-	136,193
Judgments and claims	30,239	-	-	-	30,239
Retirement costs	502,585	-	-	-	502,585
Other employee benefits	258,112	-	-	-	258,112
State and district assessments	332,586	-	-	-	332,586
Capital outlays	24,269	726	369,485	-	394,480
Debt service	188,461	-	-	-	188,461
<b>Total expenditures</b>	<b>3,977,082</b>	<b>526,017</b>	<b>369,485</b>	<b>9,939</b>	<b>4,882,523</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>70,317</b>	<b>57,101</b>	<b>(335,655)</b>	<b>1,726</b>	<b>(206,511)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Long term debt and leases issued	9,784	-	365,891	-	375,675
Premiums on long-term debt issued	-	574	61,636	-	62,210
Transfers in	55,000	29,540	14,192	1,455	100,187
Transfers out	(30,995)	(69,192)	-	-	(100,187)
<b>Total other financing sources (uses)</b>	<b>33,789</b>	<b>(39,078)</b>	<b>441,719</b>	<b>1,455</b>	<b>437,885</b>
<b>Net change in fund balances</b>	<b>104,106</b>	<b>18,023</b>	<b>106,064</b>	<b>3,181</b>	<b>231,374</b>
<b>Fund balance - beginning of year</b>	<b>1,211,162</b>	<b>314,528</b>	<b>86,369</b>	<b>120,372</b>	<b>1,732,431</b>
<b>Fund balance - end of year</b>	<b>\$ 1,315,268</b>	<b>\$ 332,551</b>	<b>\$ 192,433</b>	<b>\$ 123,553</b>	<b>\$ 1,963,805</b>

See accompanying notes to the basic financial statements

**Reconciliation of the Statement of Revenues,  
Expenditures and Changes in Fund Balance  
Governmental Funds to the Statement of Activities  
Year Ended June 30, 2022**

(Amounts in thousands)

<b>Net change in fund balances - total governmental funds</b>	231,374
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives. Capital outlays and contributions of capital assets exceeded depreciation expense and loss of disposals.	213,312
Certain revenues in the statement of activities that are not reported as revenues in the governmental funds as they are not considered available	(8,310)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Issuance of long-term debt and equipment financing agreement	(365,891)
Repayment of bonds, notes and equipment financing payable	164,065
Bond premiums (net)	(46,890)
Deferred loss on refunding	322
Workers compensation	(1,722)
Net pension liability, net of deferred amounts	181,805
Compensated absences	9,683
Net other postemployment benefits liability, net of deferred amounts	(81,506)
Judgements and claims	(4,507)
Landfill closure and post closure costs	243
Interest payable	(1,883)
	(146,281)
Net operating loss from the internal service fund, which is presented in the statement of activities, but not in the governmental funds	(29,208)
<b>Change in net position of governmental activities</b>	<b>\$ 260,887</b>

See accompanying notes to the basic financial statements

## Statement of Revenues and Expenditures

## Budgetary Basis

## General Fund – Budget and Actual

Year Ended June 30, 2022 (with comparative actual amounts for 2021)

(Amounts in thousands)

	2022					
	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance	2021 Actual	
REVENUES AND OTHER AVAILABLE FUNDS:						
Real and personal property taxes, net	\$ 2,790,149	2,790,149	\$ 2,793,795	\$ 3,646	\$ 2,676,286	
Excises	126,140	126,140	210,697	84,557	116,340	
Commonwealth of Massachusetts	478,914	478,914	469,990	(8,924)	468,819	
Departmental and other revenue	65,536	65,536	96,108	30,572	77,569	
Fines	51,800	51,800	61,754	9,954	52,153	
Payments in lieu of taxes	67,350	67,350	91,837	24,487	88,674	
Investment income	2,800	2,800	4,429	1,629	3,615	
Licenses and permits	62,370	62,370	84,032	21,662	67,332	
Miscellaneous	267	267	267	-	267	
Other available funds	125,950	125,950	55,000	(70,950)	60,000	
Total revenues and other available funds	3,771,276	3,771,276	3,867,909	96,633	3,611,055	
EXPENDITURES:						
General government	141,868	187,172	186,040	1,132	128,508	
Human services	45,809	37,095	37,088	7	36,027	
Public safety	751,882	751,129	784,791	(33,662)	757,279	
Public works	128,743	126,392	133,199	(6,807)	118,229	
Property and development	63,105	70,967	70,966	1	59,441	
Parks and recreation	33,141	39,283	39,135	148	31,245	
Library	42,243	42,243	40,924	1,319	39,841	
Schools	1,294,719	1,294,720	1,294,706	14	1,260,465	
Boston Public Health Commission	110,698	114,802	114,802	-	106,474	
Judgments and claims	5,000	5,000	34,509	(29,509)	5,791	
Other employee benefits	267,223	258,778	258,778	-	264,719	
Retirement costs	327,584	327,014	327,014	-	295,518	
Debt requirements	205,116	184,093	184,093	-	171,971	
State and district assessments	354,145	332,585	332,585	-	320,221	
Total expenditures	3,771,276	3,771,273	3,838,630	(67,357)	3,595,729	
Excess of revenues and other available funds over expenditures	\$ -	\$ 3	\$ 29,279	\$ 29,276	\$ 15,326	

See accompanying notes to the basic financial statements

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FUND FINANCIAL STATEMENTS

**Statement of Net Position**

**Proprietary Fund**

**June 30, 2022**

*(Amounts in thousands)*

	<u>Internal Service</u>
<b>ASSETS:</b>	
Current assets:	
Cash and cash equivalents	\$ 85,020
Due from component unit	1,501
Total current assets	<u>86,521</u>
Noncurrent assets:	
Other assets	11,848
Total noncurrent assets	<u>11,848</u>
<b>Total assets</b>	<b>\$ 98,369</b>
<b>LIABILITIES:</b>	
Current liabilities:	
Accrued liabilities	30,562
<b>Total current liabilities</b>	<b>\$ 30,562</b>
<b>NET POSITION:</b>	
Unrestricted	67,807
<b>Total net position</b>	<b>\$ 67,807</b>

See accompanying notes to the basic financial statements

**Statement of Revenues, Expenses  
and Changes in Net Position****Proprietary Fund****Year Ended June 30, 2022***(Amounts in thousands)*

	<u>Internal Service</u>
<b>OPERATING REVENUES:</b>	
Employee contributions	\$ 87,150
Employer contributions	200,565
<b>Total operating revenues</b>	<u><b>287,715</b></u>
<b>OPERATING EXPENSES:</b>	
Health benefits	316,923
<b>Total operating expenses</b>	<u><b>316,923</b></u>
<b>Operating loss</b>	<u><b>(29,208)</b></u>
<b>Net position - beginning of year</b>	<u><b>97,015</b></u>
<b>Net position - end of year</b>	<u><b>\$ 67,807</b></u>

See accompanying notes to the basic financial statements



ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FUND FINANCIAL STATEMENTS

**Statement of Cash Flows**

**Proprietary Funds**

**Year Ended June 30, 2022**

*(Amounts in thousands)*

	<u>Internal Service</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from employees and employer	\$ 287,715
Cash paid to vendors	(317,216)
<b>Net cash used in operating activities</b>	<u>(29,501)</u>
Cash and cash equivalents- beginning of year	114,521
Cash and cash equivalents- end of year	<u>\$ 85,020</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>	
Operating loss	\$ (29,208)
Adjustments to reconcile operating loss to net provided by operating activities:	
Changes in operating assets and liabilities:	
Other assets	(1,394)
Due from component units/recievables	1,357
Accounts payable and accrued liabilities	(256)
<b>Net cash used in operating activities</b>	<u>\$ (29,501)</u>

See accompanying notes to the basic financial statements

FISCAL YEAR ENDED JUNE 30, 2022

## Statement of Fiduciary Net Position

## Fiduciary Funds

June 30, 2022

(Except Employee Retirement Plan, which is as of December 31, 2021)

(Amounts in thousands)

	Pension and OPEB Trust Funds	Private- Purpose Trusts	Custodial Funds
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 491,557	\$ 143,428	\$ 11,686
Receivables:			
Interest and dividends	12,287	-	-
Securities sold	65,830	-	-
Employer contributions	15,796	-	-
Other	4,366	4,584	-
Total receivables	98,279	4,584	-
Prepaid Expenses	1,726	-	-
Other Assets	-	30	-
Investments, at fair value:			
Short term:			
Domestic	123,046	-	-
International	13,296	-	-
Equity:			
Domestic	2,018,045	-	-
International	1,914,944	-	-
Fixed-income:			
Domestic	1,488,417	-	-
International	404,480	-	-
PRIT Pooled Fund	2,187,775	-	-
Real estate	679,251	-	-
Alternative	1,021,099	-	-
Total investments	9,850,353	-	-
Securities lending short-term collateral investment pool	176,478	-	-
<b>Total assets</b>	<b>10,618,393</b>	<b>148,042</b>	<b>11,686</b>
<b>LIABILITIES:</b>			
Accounts payable, accrued expenses and other liabilities	24,092	1,784	-
Securities purchased	74,518	-	-
Collateral held on securities lending	176,437	-	-
<b>Total liabilities</b>	<b>275,047</b>	<b>1,784</b>	<b>-</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>			
Deferred amount for leases	-	2,753	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>2,753</b>	<b>-</b>
<b>NET POSITION RESTRICTED FOR:</b>			
Pension Benefits	9,483,630	-	-
OPEB Benefits	859,716	-	-
Other Purposes	-	143,505	11,686
<b>Total Net Position Restricted</b>	<b>\$ 10,343,346</b>	<b>\$ 143,505</b>	<b>\$ 11,686</b>

See accompanying notes to the basic financial statements

# Statement of Changes in Fiduciary Net Position

## Fiduciary Funds

Year Ended June 30, 2022

(Except Employee Retirement Plan, which is year ended December 31, 2021)

(Amounts in thousands)

	Pension and OPEB Trust Funds	Private- Purpose Trusts	Custodial Funds
<b>ADDITIONS:</b>			
<b>Contributions:</b>			
Employers	\$ 550,079	\$ -	\$ -
Commonwealth of Massachusetts (nonemployer)	179,848	-	-
Employees	179,999	-	-
Donations and other	-	5,684	2,377
<b>Total contributions</b>	<b>909,926</b>	<b>5,684</b>	<b>2,377</b>
<b>Investment earnings:</b>			
Net appreciation in fair value of investments	951,922	-	-
Investment income	175,309	13,430	-
Less investment expenses	(56,070)	-	-
<b>Net investment earnings</b>	<b>1,071,161</b>	<b>13,430</b>	<b>-</b>
<b>Securities lending activities:</b>			
Securities lending income	972	-	-
Less borrower rebates and fees	(272)	-	-
<b>Net income from securities lending activities</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>Total net investment income (loss)</b>	<b>1,071,861</b>	<b>13,430</b>	<b>-</b>
Intergovernmental	9,311	-	-
Miscellaneous income	4	-	1,329
<b>Total additions</b>	<b>1,991,102</b>	<b>19,114</b>	<b>3,706</b>
<b>DEDUCTIONS:</b>			
Benefits	815,851	-	-
Reimbursements	8,971	-	-
Refunds of contributions	16,274	-	-
Administrative expenses and other	10,004	18,119	3,505
<b>Total deductions</b>	<b>851,100</b>	<b>18,119</b>	<b>3,505</b>
<b>Change in net position</b>	<b>1,140,002</b>	<b>995</b>	<b>201</b>
<b>Net position - beginning of year</b>	<b>9,203,344</b>	<b>142,510</b>	<b>11,485</b>
<b>Net position - end of year</b>	<b>\$ 10,343,346</b>	<b>\$ 143,505</b>	<b>\$ 11,686</b>

See accompanying notes to the basic financial statements

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2022

## 1. The Financial Reporting Entity

a. *Primary Government*

The City of Boston (the City), incorporated as a town in 1630 and as a city in 1822, now exists under Chapter 486 of the Act of 1909 and Chapter 452 of the Acts of 1948 of the Commonwealth of Massachusetts (the Commonwealth), which, as amended, constitute the City's Charter. The Mayor is elected to a four year term and serves as chief executive officer of the City. The Mayor has general supervision of and control over the City's boards, commissions, officers, and departments. The legislative body of the City is the City Council, which consists of 13 elected members serving two year terms.

The accompanying basic financial statements present the City and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

b. *Blended Component Units Disclosure*

- i. **Boston Retirement System (BRS)** is a defined benefit contributory retirement system created under state statute. It is administered by a Retirement Board comprising five members: the City Auditor, who serves *ex officio*; two individuals elected by participants in the system; a fourth member appointed by the Mayor; and a fifth member chosen by the other members. BRS provides pension benefits to retired City, Boston Planning & Development Agency, Boston Housing Authority, Boston Water and Sewer Commission, and Boston Public Health Commission employees. Although legally separate, BRS provides services entirely, or almost entirely, to the City and thus has been reported as a blended component unit among the City's fiduciary funds. The financial statements of BRS are included for its fiscal year end which is December 31, 2021.
- ii. **Dudley Square Realty Corporation (DSRC) and Ferdinand Building Development Corporation (FBDC)** – The DSRC is a Qualified Active Low-Income Community Business, and is the owner and developer of the Dudley Municipal Center property. FBDC is the leverage lender of the Dudley Municipal Center property. FBDC leases the property from DSRC and the City subleases the property from FBDC. The DSRC and FBDC are non-profit organizations qualified as tax-exempt entities under Section 501(c)(3) of the Internal Revenue Code. Both entities are instrumentalities of the City, as the Mayor has full control of appointments to their boards of directors. Although legally separate, both DSRC and FBDC provide services entirely, or almost entirely, to the City and thus have been reported as blended component units. These funds are presented as non-major funds within the other governmental funds. Financial statements are included for their fiscal year end, which is June 30, 2022.

Audited financial statements of these discretely presented component units can be obtained through the City Auditor's office, Room M 4, City Hall Plaza, Boston, Massachusetts 02201.

c. *Discretely Presented Component Units Disclosure*

These component units are reported in a separate column to emphasize that they are legally separate from the City but are included because the City is financially accountable for the organizations, meaning it appoints, at a minimum, a voting majority of the board of directors of the organization and is able to impose its will on the organizations or has a financial benefit or burden relationship with the organizations. Unless otherwise indicated, the Notes to the Financial Statements pertain only to the primary government because certain disclosures of the component units are not significant relative to the total component units and to the primary government. A description of the component units, criteria for inclusion, and their relationship with the City are as follows:

- i. **Boston Planning & Development Agency (BPDA)** – The BPDA is legally separate from the City and a body politic and corporate constituting the City’s redevelopment authority and exercising the powers of a planning board for the City. The BPDA is governed by a five-member board, four of whom are appointed by the Mayor and confirmed by the City Council, and one of whom is appointed by the Governor of Massachusetts (same board members as the EDIC). The BPDA receives a significant amount of intergovernmental revenue, which is used solely for capital projects that are under the oversight of the BPDA. In accordance with GASB Statement No. 61, the BPDA is presented as a discrete component unit of the City.
- ii. **Economic Development and Industrial Corporation of Boston (EDIC)** – The EDIC is legally separate from the City and a body politic and corporate and an instrumentality of the Commonwealth. The EDIC is governed by a five-member board, four of whom are appointed by the Mayor and confirmed by the City Council, and one of whom is appointed by the Governor of Massachusetts (same board members as the BPDA). The EDIC receives a significant amount of intergovernmental revenue, including grants and contracts with the City for jobs and community service activities. In accordance with GASB Statement No. 61, the EDIC is presented as a discrete component unit of the City.
- iii. **Boston Public Health Commission (BPHC)** – The BPHC is legally separate from the City and a body politic and corporate and an instrumentality of the Commonwealth. The BPHC is governed by a seven-member board, six of whom are appointed by the Mayor and confirmed by the City Council, and one of whom is the chief executive officer of the Boston Medical Center. The BPHC receives the majority of its funding from a City appropriation, Emergency Management Services and other third party billings, and federal and state grants. The BPHC expects that the City will continue to provide support for the public health programs of the BPHC. In accordance with GASB Statement No. 61, the BPHC is presented as a discrete component unit of the City.
- iv. **Trustees of the Public Library of the City of Boston (TPL)** – The TPL is legally separate from the City of Boston and is a non-profit organization qualified as a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code. The trustees of the TPL are appointed by the Mayor and the TPL places substantial reliance upon the City to fund its daily operations. In addition, the Library receives significant support through state and federal government appropriations and private sources. In accordance with GASB Statement No. 61, the TPL is presented as a discrete component unit of the City.

The financial statements of the discretely presented component units are included for their respective fiscal year ends, which is June 30, 2022.

Audited financial statements of these discretely presented component units can be obtained through the City Auditor’s office, Room M 4, City Hall Plaza, Boston, Massachusetts 02201. In addition, condensed financial statements for the discretely presented component units are included in note 21.

**d. Related Organizations**

The Mayor is also responsible for appointing members of the governing bodies of the Boston Housing Authority, Boston Industrial Development Finance Authority, and Boston Water and Sewer Commission; however, the City’s accountability for these organizations does not extend beyond making these appointments.

**2. Summary of Significant Accounting Policies**

The accounting policies of the City conform to U.S. generally accepted accounting principles as applicable to governmental units as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant policies followed by the City:

**a. Government-wide and Fund Financial Statements**

The Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from any business-type activities, which rely to a significant extent on fees and charges for support. The City currently reports no business-type activities. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for Governmental Funds, Proprietary Funds, and Fiduciary Funds, even though the latter are excluded from the Government-wide Financial Statements. Major individual Governmental Funds are reported as separate columns in the Fund Financial Statements.

**b. Measurement Focus, Basis of Accounting, and Financial Statement Presentation****i. Government-wide Financial Statements**

The Government-wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the Proprietary Fund and Fiduciary Fund Financial Statements, including the Custodial Funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements for recognition have been met.

**ii. Governmental Fund Financial Statements**

Governmental Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are "susceptible to accrual" (i.e., both measurable and available). Revenues not considered to be available are recorded as deferred inflows of resources.

The City applies the susceptible to accrual criteria to property and other taxes and intergovernmental revenues. In applying the susceptible to accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, resources must be expended on the specific purpose or project before any amounts will be reimbursed to the City; therefore, revenues are recognized based upon the amount of expenditures incurred subject to availability requirements. In the other, resources are virtually unrestricted and are usually revocable by the grantor only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. Property and other taxes are recognized as revenue in the year for which taxes have been levied or earned, provided they are collected within 60 days after year-end. Generally, intergovernmental revenues are recognized as revenue provided they are earned during the year and collected within one year after year-end, except for Massachusetts School Building Authority (MSBA) and Chapter 90 receivables which are considered available when received.

Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to long-term liabilities including leases, compensated absences, other postemployment benefits, workers' compensation and judgments and claims, are recorded only when payment is mature and due.

iii. **Proprietary Financial Statements**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from the provision of services. The principal operating revenues of the City's Internal Service Funds are receipts from employer and employees for health insurance premiums. Operating expenses for the Internal Service Fund include administrative expenses, vendor payments, and health benefits. Any revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

iv. **Description of Major Funds**

*Governmental funds* – The City reports the following major governmental funds:

1. The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
2. The *Special Revenue Fund* accounts for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted or assigned to expenditures for various general governmental functions. Revenue sources include grant funding for education, housing, and public safety and 1% surcharge on the Community Preservation Act.
3. The *Capital Projects Fund* accounts for bond proceeds and grant revenues used for the acquisition or construction of the City's capital facilities.

*Proprietary fund* – The City reports the following proprietary fund:

4. The City uses an internal service fund to account for its self-insured health costs. Although the fund is presented in a separate column in the accompanying proprietary fund financial statements, it is not considered a major fund.

*Fiduciary Funds* – The City reports the following fiduciary fund types:

5. The *Private Purpose Trust Funds* are used to account for resources legally held in trust for the benefit of individuals, private organizations, or other governments. The City operates four pools used for the improvement of the City's parks and cemeteries, educational scholarships and sporting equipment, creation of public utility and beauty, and co-mingled non testamentary trusts.
6. The *Pension Trust Fund* accounts principally for the activities of the Boston Retirement System, a blended component unit, which accumulates resources for pension benefit payments to retired employees of the City and other entities.
7. The *OPEB Trust Fund* is an irrevocable trust fund established for other postemployment benefits. The assets are appropriated from the General Fund and accumulate to reduce the City's total OPEB liability. The assets of the trust are currently not used for direct payments of benefits.
8. The *Custodial Funds* are used to report funds held by the City in a purely custodial capacity. The City currently operates a drug evidence account for proceeds of property seized from illegal drug-related activities. These funds are then used to offset the costs of technical equipment or expertise and investigations. In addition, the City operates student activity funds and before and after school accounts. The funds are used to offset the costs running these programs for Boston Public Schools.

c. **Cash Equivalents**

For purposes of the statement of cash flows, investments with original maturities of three months or less when purchased are considered to be cash equivalents.

**d. Basis of Investment Valuation**

Investments generally are presented in the accompanying basic financial statements at fair value. Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments of BRS, which are described in notes 5 and 12. Further, income from investments is recognized in the same fund as the related investments.

The City invests in the Massachusetts Municipal Depository Trust (MMDT) Cash Portfolio, which is an external investment pool and is not SEC-registered. The fund is state-regulated and is valued at amortized cost.

**e. Interfund Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

**f. Uncollectible Tax and Other Receivables**

All receivables are shown net of an allowance for uncollectibles. Amounts considered to be uncollectible are based on the type and age of the related receivable.

**g. Capital Assets (excluding leases)**

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets such as easements, land use rights, computer software, trademarks and patents. Capital assets are reported in the governmental activities column in the Government-wide Financial Statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Any significant construction commitments are encumbered at year end in the City's Capital Projects Fund.

The costs of normal maintenance and repairs that do not add to the capacity or efficiency of the asset or materially extend assets' useful lives are not capitalized.

Capital assets of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	30
Building improvements	30
Infrastructure	30
Land improvements - major	30
Land improvements - playgrounds	15
Computer upgrades	10
Equipment and machinery	10
Intangible assets, computer software and licenses	5
Computers and related equipment	3
Furniture and fixtures	3
Motor vehicles	3



***h. Unearned Revenue***

Resources received in advance are reported as unearned revenues until the period of the exchange. Intergovernmental revenues representing grants and assistance from other governmental units are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB Statement No. 33, have been met. Any resources received before eligibility requirements are met are reported as deferred inflows of resources, except CPA, Universal Pre-K and American Rescue Plan (ARP) Act funds, which are reported as unearned revenue. The City received a total amount of \$279.4 million of ARP Act funds during the fiscal year 2022. The City met eligibility requirements for \$152.0 million as of June 30, 2022.

***i. Compensated Absences***

Employees are granted sick and vacation leave in varying amounts. Upon retirement, termination, or death, certain employees are compensated for unused sick and vacation leave (subject to certain limitations) at their then current rates of pay. Public Safety employees are compensated for unused personal leave in addition to sick and vacation leave. The portion of the liability related to unused sick and vacation time that has matured or is due as of June 30, 2022 is recorded in the Governmental Fund Financial Statements. The entire amount of the liability is reported in governmental activities in the Government-wide Financial Statements. The liability for vacation leave is based on the amount earned but not used; for sick leave, it is based on the amount accumulated at the balance sheet date that would be paid upon termination (vesting method). The liability for both amounts is calculated based on the pay or salary rates in effect at the balance sheet date.

***j. Long Term Obligations and Related Costs***

Long-term debt and other long term obligations are reported as liabilities in the Government-wide Statement of Net Position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight line method, which approximates the effective interest method. The unamortized portion is presented in the Government-wide Statement of Net Position as a component of bonds payable. Bond issuance costs are reported as expenses when incurred.

The Governmental Fund Financial Statements recognize bond premiums and discounts, as well as bond issuance costs, during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

***k. Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the BRS and additions to/ deductions from the BRS fiduciary net position have been determined on the same basis as they are reported by BRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are generally reported at fair value.

***l. Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Other Postemployment Benefit Trust Fund (the Plan) and additions to/deductions from Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are generally reported at fair value.

***m. Deferred Outflows of Resources and Deferred Inflows of Resources***

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows of resources increase net position, similar to assets, and inflows of resources decrease net position, similar to liabilities.

**n. Leases (Lessor)**

The City is a lessor for various noncancellable leases of land and buildings. For leases with a maximum possible term of 12 months or less at commencement, the City recognizes income based on the provisions of the lease contract. For all other leases (i.e. those that are not short-term), the City recognizes a lease receivable and an offsetting deferred inflow of resources.

At lease commencement, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. The City recognizes interest income on the lease receivable, and lease revenue from the deferred inflows of resources in a systematic and rational manner over the term of the lease.

Key estimates and judgments include how the City determines the (1) discount rate it uses to calculate the present value of the expected lease payments to be received, (2) lease term, and (3) lease payments to be received.

- The City generally uses its estimated incremental borrowing rate as the discount rate for leases. The City's incremental borrowing rate for leases is based on a formula that adds together a risk-free rate of return (or market interest rate) component and a credit spread component using actual market data that are never more than 90 days old. The risk-free rate of return represents a consensus view of the cost of funds for a AAA-rated municipal bond issuer, while the credit spread represents a similar consensus view of the additional risk premium investors or lenders would demand to make a similar loan to entities across the rating spectrum.
- The lease term includes the noncancellable portion of the lease, plus any additional periods covered by either a City or lessee unilateral option to (1) extend for which it is reasonably certain to be exercised, or (2) terminate for which it is reasonably certain not to be exercised. Periods in which both the City and the lessee have an option to terminate are excluded from the lease term.
- Lease payments to be received are evaluated by the City to determine if they should be included in the measurement of the lease receivable, including those payments that require a determination of whether they are reasonably certain of being received, such as fixed rent, variable rent, and lease extension fees. Lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that may require remeasurement of a lease. When certain changes occur that are expected to significantly affect the amount of the lease, the receivable is remeasured and a corresponding adjustment is made to the deferred inflow of resources.

Lease receivable is reported with notes and other receivables within the noncurrent asset section of the statement of net position, net of the short-term portion of the lease receivable, which is reported with receivable, net – other within the current asset section.

**o. Leases (Lessee)**

The City is a lessee for various noncancellable leases of buildings and equipment. For leases with a maximum possible term of 12 months or less at commencement, the City recognizes expenses based on the provisions of the lease contract. For all other leases (i.e. those that are not short-term), the City recognizes a lease liability and an intangible right-to-use lease asset in the governmental activities column of the government-wide financial statements.

At lease commencement, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured at the initial amount of the lease liability, less lease payments made at or before the lease commencement date, plus any initial direct costs ancillary to placing the underlying asset into service, less any lease incentives received at or before the lease commencement date. Subsequently, the lease asset is amortized into amortization expense on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. If the City is reasonably certain of exercising a purchase option contained in a lease, the lease asset will be amortized over the useful life of the underlying asset.

Key estimates and judgments include how the City determines the (1) discount rate it uses to calculate the present value of the expected lease payments to be made, (2) lease term and (3) lease payments to be made. These key estimates and judgments are similar to leases where the City is the lessor as disclosed in note 2(n).

The City monitors changes in circumstances that may require remeasurement of a lease. When certain changes occur that are expected to significantly affect the amount of the lease, the liability is remeasured and a corresponding adjustment is made to the lease asset.

Lease assets are reported with capital assets, and lease liabilities are reported with other noncurrent liabilities in the statement of net position, net of the short-term portion of the lease liability, which is reported with deposits and other, within the current liability section.

**p. Net Position and Fund Balance**

In the Government-wide and Proprietary Fund Financial Statements, net position is reported in the following categories:

*Net investment in capital assets:* Capital assets, net of accumulated depreciation, and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

*Restricted:* Net position the use of which is subject to constraints imposed by external parties, including creditors, grantors, and laws and regulations of other governments, or imposed by City Charter or enabling legislation. Nonexpendable amounts are required to remain intact under such constraints.

*Unrestricted:* Remaining net position not considered net investment in capital assets or restricted.

For purposes of net position classification, when both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

In the Governmental Fund Financial Statements, fund balance is reported in the following categories:

*Nonspendable:* Amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to remain intact.

*Restricted:* Amounts the use of which is subject to constraints imposed by external parties, including creditors, grantors, and laws and regulations of other governments, or imposed by City Charter or enabling legislation.

*Committed:* Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. For the City, this formal action takes the form of statutes which are passed by the City Council and approved by the Mayor.

*Assigned:* Amounts that are constrained by the City's intent for use for specific purposes, but are considered neither restricted or committed. Under M.G.L. Chapter 190, Acts of 1982, the City Auditor has the authority to assign amounts to be used for specific purposes on behalf of the City.

*Unassigned:* Amounts in the general fund that are not otherwise constrained for a specific purpose more narrow than the general operations of the City. The City maintains a formal policy that unassigned fund balance in the General Fund be at least 15 percent of the current year's General Fund GAAP basis operating expenditures.

For purposes of fund balance classification, when both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are used, committed resources are used first, followed by assigned and unassigned resources, respectively.

**q. Tax Abatement Refunds**

Matured tax abatement refunds that are due and payable at June 30 have been recorded as an allowance in the General Fund. A liability for estimated future tax abatement refunds has been recorded in the Government-wide Statement of Net Position.

**r. Landfill Closure and Postclosure Care Costs**

State and federal regulations require the City to place a final cover on its Gardner Street landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. At June 30, 2022, 100% of the Gardner Street landfill had been capped.

The total current cost of landfill closure and postclosure care is an estimate, subject to changes resulting from inflation, deflation, technology, or other changes in applicable laws or regulations. Such costs are recognized as expenditures in the General Fund to the extent that they are due or matured and are expected to be paid with expendable available financial resources. The total liability is reported in the Government-wide Statement of Net Position. Expenditures related to the Gardner Street landfill site post closure care in fiscal year 2022 were \$243 thousand.

**s. Use of Estimates**

The preparation of the accompanying basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**t. Adoption of Accounting Pronouncements**

During fiscal year 2022, the City implemented GASB Statement No. 87. The statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The result of this accounting principle adoption had no effect on the City's net position in governmental activities as of July 1, 2021.

The City's discretely presented component units BPDA, TPL and EDIC also adopted GASB Statement No. 87 which resulted in corresponding adjustments of \$518 thousand, \$695 thousand, and \$21.0 million to the previously reported financial statements, respectively. The adoption of GASB Statement No. 87 had no impact on the previously reported financial statements of the City's other discretely presented component unit (BPHC).

During fiscal year 2022, the City implemented GASB Statement No. 89. "Accounting for Interest Cost Incurred before the End of a Construction Period". The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021. This statement was implemented in fiscal year 2022 without any material impact.

The GASB has issued Statement No. 92 "OMNIBUS 2020." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature

- Terminology used to refer to derivative instruments.

#### Effective Date

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020.

Earlier application is encouraged and is permitted by topic.

The GASB has issued Statement No. 93 “Replacement of Interbank Offered Rates.” The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. Earlier application is encouraged. This statement was implemented in fiscal year 2022 without any material impact.

The GASB has issued Statement No. 97 “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32.” The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. This statement was implemented in fiscal year 2022 without any material impact.

### 3. Short Term Debt

During fiscal year 2022, the City had no short term debt issued or outstanding.

**4. Budgetary Data**

The General Fund is the only fund for which a budget is legally adopted. The budgets for all departments included in the General Fund of the City, except the School Department, are prepared under the direction of the Mayor and City Council. The School Department budget is prepared under the direction of the School Committee.

Original and supplemental appropriations are submitted by the Mayor, approved by the City Council, and lapse at year-end unless encumbered. The legal level of control over appropriations is at the department level. Amendments to the original budget must be approved by the City Council, except for a reallocation of appropriations of up to \$3.0 million, which the Mayor may approve. Further, the City Auditor, with the approval of the Mayor, may make transfers from any appropriation to any other appropriation for purposes of eliminating deficits before closing the books for the fiscal year. After the close of the fiscal year, the City Auditor may, with the approval of the Mayor, apply any income, taxes, and funds not disposed of and make transfers from any appropriation to any other appropriation for the purpose of closing the accounts for the fiscal year.

The City must establish its property tax rate each year so that the resulting property tax levy will comply with the limits required by Proposition 2 1/2 (note 6). The tax levy must equal the sum of (a) the aggregate of all annual appropriations for expenditures; plus (b) the reserve accounts described in the following paragraph; plus (c) provision for the prior fiscal years' deficits, if any; less (d) the aggregate of all non-property tax revenues projected to be received by the City, including available funds, in amounts certified or approved by the Commonwealth for tax rate purposes.

In accordance with the 1986 amendments to the Funding Loan Act of 1982, the City has established two reserve funds. The first is a budget reserve fund, which is required to be funded in stages to a final level of 2 1/2% of the prior year's overall departmental appropriations, except the School Department, by the beginning of fiscal year 1990. It is available to be applied to extraordinary and unforeseen expenditures. The second is a separate reserve fund of 1% to 2-1/2% of the current year appropriation of the School Department to be applied to over-expenditures in that department.

The City's General Fund budget is prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). The "actual" results column in the Statement of Revenues and Expenditures – Budgetary Basis – General Fund is presented on a "budgetary basis" to provide a meaningful comparison of actual results with the budget. The major differences between the budget and GAAP basis, where applicable, are that:

- i. Revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
- ii. Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budget) but have no effect on GAAP expenditures.
- iii. Certain activities and transactions are presented in separate funds (GAAP), rather than as components of the General Fund (budget).
- iv. Amounts raised for the prior years' deficits and available funds from prior years' surpluses are recorded as revenue items (budget), but have no effect on GAAP revenues.

In addition, there are certain differences in classifications between revenues, expenditures, and transfers. The following reconciliation summarizes the differences between budgetary and GAAP basis accounting principles for the year ended June 30, 2022 (in thousands):

	Revenue	Expenditures	Other financing uses, net	Excess of revenue and other financing sources
As reported on a budgetary basis	\$ 3,867,909	\$ 3,838,630	\$ -	\$ 29,279
Adjustments:				
Revenues to modified accrual basis	(23,884)	-	9,784	(14,100)
Expenditures, encumbrances, and accruals, net	-	(40,917)	-	40,917
On-behalf contribution for teachers pension	179,369	179,369	-	-
Other transfers	24,005	-	24,005	48,010
As reported on a GAAP basis	<u>\$ 4,047,399</u>	<u>\$ 3,977,082</u>	<u>\$ 33,789</u>	<u>\$ 104,106</u>



**5. Deposits and Investments**

State and local statutes place certain limitations on the nature of deposits and investments available to the City. Deposits, including demand deposits, money markets, and certificates of deposit in any one financial institution, may not exceed 60% of the capital and surplus of such institution unless collateralized by the financial institution involved. Investments from operating cash in the general fund may be made in unconditionally guaranteed U.S. government obligations having maturities of a year or less from the date of purchase, or through repurchase agreements with maturities of no greater than 90 days in which the underlying securities consist of such obligations. Other allowable investments include authorized bonds of all states, bankers' acceptances, commercial paper rated within the three highest classifications established by rating agencies, and units in the MMDT. MMDT, which is an external investment pool that is overseen by the Treasurer of the Commonwealth of Massachusetts, meets the criteria established by GASB 79, "Certain External Investment Pools and Pool Participants", to report its investments at amortized cost; therefore the City reports its investments in MMDT at amortized cost which approximates the net asset value of \$1.00 per share. MMDT has a maturity of less than 1 year and is not rated. The three highest commercial paper classifications for Moody's and Standard & Poor's (S&P) are as follows:

Commercial Paper Credit Ratings		
	Moody's	S&P
Superior	P1	A1+ or A1
Satisfactory	P2	A2
Adequate	P3	A3

**Primary Government (except the pension trust fund)****a. Custodial Credit Risk**

Custodial credit risk is the risk that in the event of bank failure, the City's deposits or investments may not be returned. The City carries deposits that are fully insured by FDIC insurance or collateralized in the City's name. All of the City's investments are held by third parties in the City's name. As of June 30, 2022, the City and the City of Boston Pooled Funds had uninsured and uncollateralized deposits and investments of \$556.4 million and \$127.7 million, respectively.

**b. Investment Policy**

The City's primary concern in connection with its investment activities is a concern shared by all municipal governments: the preservation of capital. The City's investment policy establishes a discipline in which all of the City's investment activities may be safely conducted while it strives to use its capital resources as efficiently as possible. The foundation of that discipline is fixed by Massachusetts General Laws (M.G.L.) c.44, sec. 55, which prohibits Massachusetts communities from investing in certain categories of high risk investments; limits the amount of the City's bank deposits in any one financial institution; and establishes qualifying criteria for banking institutions. Further, all investments held by third parties are to be held in the City's name.

**c. Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. It is the City of Boston Pooled Funds' policy to limit the average duration of an actively managed fixed income portfolio to seven years. The following is a listing of the City of Boston Pooled Funds' fixed income investments (in thousands) and related maturity schedule (in years) as of June 30, 2022:

Investment type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 222,574	\$ 222,574	\$ -	\$ -	\$ -
Institutional and mutual funds	46,519	15,928	18,642	7,755	4,194
U.S. Treasury and agency securities	122,053	4,044	25,908	18,942	73,159
State and local municipal obligations	3,777	71	1,074	1,023	1,609
Corporate debt instruments	130,428	1,034	69,456	28,621	31,317
International Government Bonds	7,402	118	1,460	4,178	1,646
Commercial Paper	341,427	341,427	-	-	-
Corporate Note	34,318	34,318	-	-	-
Supranational	36,189	36,189	-	-	-
Certificate of deposits	140,693	140,693	-	-	-
	<u>\$ 1,085,380</u>	<u>\$ 796,396</u>	<u>\$ 116,540</u>	<u>\$ 60,519</u>	<u>\$ 111,925</u>

**d. Credit Risk**

It is the City of Boston Pooled Funds' policy that there shall be no specific limitation in regard to credit worthiness of securities, except the overall average quality of each fixed income portfolio shall be AA or better. The City of Boston Pooled Funds' fixed income investments as of June 30, 2022 were rated by S & P and/or an equivalent national rating organization, and the ratings are presented below using the S & P rating scale (in thousands):

Investment type	Fair Value	Rating
Money Market mutual funds	\$ 222,574	Unrated
Institutional and mutual funds	46,519	AAA to A3
U.S. Treasury and agency securities	122,053	AAA to A3
State and local municipal obligations	2,420	AAA to A3
State and local municipal obligations	333	Baa1 to B3
State and local municipal obligations	1,024	Unrated
Corporate debt instruments	81,984	AAA to A3
Corporate debt instruments	34,101	Baa1 to B3
Corporate debt instruments	70	Caa1 to C
Corporate debt instruments	14,273	Unrated
Commercial Paper	341,427	A1 to A1+
Corporate Note	34,318	A to AA+
Supranational	36,189	AAA
International Government Bonds	1,701	AAA to A3
International Government Bonds	5,163	Baa1 to B3
International Government Bonds	43	Caa1 to C
International Government Bonds	495	Unrated
Certificate of deposits	140,693	A1 to A1+
	<u>\$ 1,085,380</u>	

**e. Concentration Risk**

The City adheres to the provisions of M.G.L. c. 44, sec. 55 when managing concentration risk. M.G.L. c. 44, sec. 55 contains several restrictions limiting where and under what circumstances the City may deposit its funds. No investments in a single issuer exceeded 5% of the City's investment portfolio.

**f. Foreign Currency Risk**

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. As of June 30, 2022, the City of Boston Pooled Funds held international equity mutual funds valued at \$92.6 million and international government bonds valued at \$7.4 million. Although these investments are not denominated in a foreign currency, the underlying securities are denominated in various foreign currencies.



**g. Fair Value Hierarchy**

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB statements require or permit in the Statement of Net Position or Balance Sheet at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date; Level 2 inputs are other than quoted prices in Level 1 that are observable for the asset or liability, or similar assets or liabilities either directly or indirectly through corroboration with observable market data; Level 3 inputs are significant unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for assets measured at fair value.

*Money market funds:* Valued at the daily closing price as reported by the fund. Money market funds held by the Pooled Funds and the City are open-end money market funds that are registered with the Securities and Exchange Commission. The money market funds held by the City and classified as Level 1 are deemed to be actively traded.

*Institutional and mutual funds:* Valued at the daily closing price as reported by the fund. Institutional and mutual funds held by the City are open-end funds that are registered with the Securities and Exchange Commission. The institutional and mutual funds held by the Pooled Funds and classified as Level 1 are deemed to be actively traded. If market quotations are not readily available, the funds are valued by the pricing method determined by investment managers which determines valuations using methods based upon market transactions for comparable securities.

*Real estate funds:* Consist primarily of privately originated commercial mortgage loans secured by U.S. Commercial Real Estate. Market quotations are not available for these funds, which are valued using significant unobservable inputs.

*Equity securities:* Consist primarily of corporate stocks traded on U.S. and non-U.S. active security exchanges. Stocks traded on active exchanges and valued at quoted market prices and documented trade history for identical assets are categorized within Level 1 of the fair value hierarchy. If market quotations are not readily available, the stocks may be valued using pricing models maximizing the use of observable inputs for similar securities and are classified as Level 2.

*U.S. Treasury and agency securities:* Securities issued by the U.S. government, its agencies, authorities and instrumentalities are valued using quoted prices, documented trade history in the security, and pricing models maximizing the use of observable inputs determined by investment managers.

*Corporate debt instruments:* Valued either by using pricing models maximizing the use of observable inputs for similar securities or valued by the investment manager.

*International government bonds:* Bonds issued by foreign governments that are valued using quoted prices, documented history in the security, and pricing models maximizing the use of observable inputs determined by investment managers.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the City believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine if the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The City of Boston Pooled Funds have the following recurring fair value measurements as of June 30, 2022 (in thousands):

	Fair Value Measurements Using:			
	Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs	
	(Level 1)	(Level 2)	(Level 3)	Total
Investments:				
Money market funds	\$ 222,574	\$ -	\$ -	\$ 222,574
Institutional and mutual funds	46,519	-	-	46,519
Equity securities	590,414	494	-	590,908
Real estate funds	-	-	57,271	57,271
Commercial Paper	341,427	-	-	341,427
Corporate Note	34,318	-	-	34,318
Supranational	36,189	-	-	36,189
US Treasury & agency securities	55,207	66,846	-	122,053
State and Local municipal obligations	32	3,745	-	3,777
Corporate debt instruments	25,325	105,090	13	130,428
International Government Bonds	1,921	5,481	-	7,402
Total Investments:	\$ 1,353,926	\$ 181,656	\$ 57,284	\$ 1,592,866

### Boston Retirement System

#### h. Custodial Credit Risk

Custodial credit risk is the risk that in the event of bank failure, the System's deposits may not be returned. The System carries deposits that are fully insured by the Federal Deposit Insurance Corporation (FDIC) insurance or collateralized with securities held by the System or the System's agent in the System's name. As of December 31, 2021, all of the System's deposits were insured or collateralized.

#### i. Investment Policy

The provisions of M.G.L. C. 32, Sec 23(2); 840 C.M.R. 16-19, 21, 23, 26; and, the System's own investment regulations (stated at <http://www.mass.gov/perac/board-info/profiles/investment/bostonintsup.html>) govern the System's investment practice. Diversification is attained through varied investment management styles that comply with Massachusetts state law. This is accomplished through the retention of investment managers that adhere to M.G.L. C. 32, Sec. 3(3), the "Prudent Person" rule.

The System has retained an investment consultant to work with The Boston Retirement Board in a fiduciary capacity to assure that strategic investment diversification is attained, to employ investment managers with expertise in their respective asset classes, and to closely monitor the implementation and performance of the respective investment strategies.

The System is currently invested in stocks (domestic and foreign), fixed income securities (domestic and foreign), real estate, private equity, Pension Reserve Investment Trust (PRIT) and hedge funds.

#### j. Interest Rate Risk

The following is a listing of the System's fixed income investments (in thousands) and related maturity schedule (in years) as of December 31, 2021:

Investment type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
U.S. treasury notes and bonds	\$ 291,733	\$ 14,964	\$ 143,529	\$ 80,572	\$ 52,668
U.S. agencies	129,643	-	7,024	5,689	116,931
Domestic corporate	1,155,693	3,499	116,355	187,076	848,763
Municipal	4,871	-	230	1,384	3,257
International corporate	12,438	331	5,558	4,940	1,609
International government	32,274	821	12,953	11,299	7,201
Asset-backed:					
CMOs	48,315	-	44	416	47,854
Other	59,087	805	5,723	8,206	44,353
	\$ 1,734,054	\$ 20,420	\$ 291,416	\$ 299,582	\$ 1,122,636

The System's guidelines do not specifically address limits on maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The managers of each fixed income portfolio is responsible for determining the maturity and commensurate returns of their portfolio.

The collateralized mortgage obligations (CMOs) held by the System as of December 31, 2021 are highly sensitive to changes in interest rates.

**k. Credit Risk**

The System allows investment managers to apply discretion under the "Prudent Person" rule. Investments are made, as a prudent person would be expected to act with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

The System's fixed income investments as of December 31, 2021 were rated by S & P and/or an equivalent national rating organization and the ratings are presented below (in thousands) using the S & P rating scale:

Investment type	Fair Value	AAA	AA	A	BBB	BB	B	CCC	Not rated
U.S. agencies	\$ 129,643	\$ 9,695	\$ 354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,593
Domestic corporate	1,155,693	215	6,382	42,090	88,608	44,288	39,729	37,346	897,034
Municipal	4,871	94	3,179	1,413	-	-	-	-	186
International corporate	12,438	-	-	649	2,639	1,039	7,269	842	-
International government	32,274	-	1,643	6,339	16,339	2,183	4,133	203	1,434
Asset-backed:									
CMOs	48,315	29,117	287	-	-	-	-	-	18,911
Other	59,087	30,306	3,721	4,015	3,545	4,996	753	1,513	10,239
	<u>\$ 1,442,321</u>	<u>\$ 69,427</u>	<u>\$ 15,566</u>	<u>\$ 54,506</u>	<u>\$ 111,131</u>	<u>\$ 52,506</u>	<u>\$ 51,884</u>	<u>\$ 39,904</u>	<u>\$ 1,047,397</u>

In addition to the above schedule, the System has approximately \$291.7 million invested in U.S. government securities, which are not rated as they are explicitly guaranteed by the U.S. government.

**l. Concentration Risk**

Other than the Pension Reserves Investment Trust (PRIT) fund, the System has no investments, at fair value, that exceed 5% of the System's total investments as of December 31, 2021. The System adheres to the provisions of M.G.L. c. 32, sec. 23(2); 840 C.M.R. 16-19, 21, 23, 26; and the System's own investment regulations when managing concentration risk.

**m. Foreign Currency Risk**

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. Similar to the investments in domestic equities, the System employs or encourages its investment advisor to employ diversification, asset allocation, and quality strategies.

Risk of loss arises from changes in currency exchange rates. The System's exposure to foreign currency risk is presented on the following table (in thousands):

Currency	Cash and short-term investments	Fixed income	Equity	Alternative	Total
Australian dollar	\$ 37	\$ -	\$ 32,073	\$ -	\$ 32,110
Austria	-	-	740	-	740
Canadian dollar	-	-	15,262	-	15,262
Danish krone	6	-	42,060	-	42,066
Euro currency	663	-	-	2,206	2,869
Finland	-	-	13,003	-	13,003
France	-	-	74,344	-	74,344
Germany	-	-	48,632	-	48,632
Hong Kong dollar	1	-	20,059	-	20,060
Ireland	-	-	2,702	-	2,702
Israel	3	-	3,160	-	3,163
Italy	-	-	14,094	-	14,094
Japanese yen	8	-	138,632	-	138,640
Korea	49	-	-	-	49
Luxembourg	-	-	31	-	31
Malta	-	-	676	-	676
Netherlands	-	-	35,965	-	35,965
New Zealand dollar	-	-	615	-	615
Norwegian krone	1	-	497	-	498
Portugal	-	-	303	-	303
Pound sterling	97	-	74,419	10,809	85,325
Singapore dollar	2	-	8,058	-	8,060
Spain	-	-	15,065	-	15,065
Swedish krona	1	-	12,494	-	12,495
Swiss franc	88	-	90,961	-	91,049
Total securities subject to foreign currency risk	\$ 956	\$ -	\$ 643,845	\$ 13,015	\$ 657,816
U.S. dollars (securities held by international investment managers)	-	45,781	392,832	-	438,613
Total international investment securities	\$ 956	\$ 45,781	\$ 1,036,677	\$ 13,015	\$ 1,096,429

#### n. PRIT External Investment Pooled Fund

The Massachusetts legislature enacted Section 17 of Chapter 112 of the Acts of 2010 that requires the System to invest all assets, current and future, related to Boston Teachers in the PRIT fund. The PRIT pooled fund is an external investment pool that is not registered with the Securities Exchange Commission, but is subject to oversight provided by the Pension Reserves Investment Management Board (the PRIM Board). The PRIM Board was created by legislation to provide general supervision of the investments and management of PRIT. PRIT is not a rated fund.

The fair value of the PRIT pooled fund is based on unit value as reported by management of the PRIT pooled fund. The PRIT pooled fund issues separately available audited financial statements with a year-end of June 30.

On July 1, 2010, the System transferred 27% of its assets, or \$1.1 billion, to the PRIT pooled fund. As of December 31, 2021, the System had the following amounts invested in the PRIT fund (in thousands):

General allocation account	\$ 2,187,775
Cash fund	179,376
Total PRIT pooled funds	\$ 2,367,151

**o. Derivatives**

The System trades financial instruments with off balance sheet risk in the normal course of its investing activities to assist in managing exposure to market risks. The System uses forward foreign currency contracts to hedge against the risk of future foreign currency fluctuations. As of December 31, 2021, there were no pending forward currency contracts.

**p. Securities Lending**

The Public Employment Retirement Administration Commission of Massachusetts (PERAC) has issued supplemental regulations that permit the System to engage in securities lending transactions. Securities lending is an investment management enhancement that utilizes certain existing securities of the Plan to earn additional income. These transactions are conducted by the System's custodian, which lends certain securities owned by the System to other broker dealers and banks pursuant to a form of loan agreement. The System and the borrowers maintain the right to terminate all securities lending transactions on demand.

Securities lending involves the loaning of securities to approved banks and broker-dealers. In return for the loaned securities, the custodian, prior to or simultaneous with delivery of the loaned securities to the borrower, receives collateral in the form of cash (including both U.S. and foreign currency) or U.S. government securities, sovereign debt of foreign countries, and irrevocable bank letters of credit as collateral to serve as a safeguard against possible default of any borrower on the return of the loan. The custodian does not have the ability to pledge or sell collateral unless the borrower defaults. Borrowers are required to deliver collateral in the amounts equal to not less than 100% of the market value of the loaned securities. The collateral is marked to market on a daily basis. In the event the counterparty is unable to meet its contractual obligation under the securities lending arrangement, the Plan may incur losses equal to the amount by which the market value of the securities differs from the amount of collateral held. The Plan mitigates credit risk associated with securities lending arrangements by monitoring the market value of the securities loaned on a daily basis, with additional collateral obtained or refunded as necessary.

The System does not impose any restrictions on the amount of securities lent on its behalf by the custodian. There were no failures by any borrowers to return loaned securities or pay distributions thereon and there were no losses from a default of the borrowers or the custodian for the year ended December 31, 2021. The cash collateral received by the custodian on each loan was invested, together with the cash collateral of other qualified tax-exempt plan lenders, in a collective investment pool. The relationship between the average maturities of the investment pool and loans was affected by the maturities of the loans made by other plans that invested cash collateral in the collective investment pool, which the System could not determine.

The Plan maintains full ownership rights to the securities loaned and, accordingly, recognizes the amount of collateral received as investment with corresponding obligation to return such collateral on the statement of fiduciary net position. At December 31, 2021, the market value of securities loaned by the System amounted to \$251.3 million, against which was held collateral of \$259.1 million as follows (in thousands):

Short-term collateral investment pool	\$	176,437
Noncash collateral		82,704
Total	\$	<u>259,141</u>

Securities lending income earned by the System is recorded on the accrual basis and was approximately \$972.0 thousand for the year ended December 31, 2021.

**q. Commitments**

At December 31, 2021, the System had contractual commitments to provide \$432.4 million of additional funding to private equity funds, and \$230 million to real estate funds.

**r. Fair Value Measurements**

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Plan has the following recurring fair value measurements as of December 31, 2021 (in thousands):

	Fair Value Measurements Using:		
	Quoted Prices in Active Markets for Identical Assets		Significant Other Observable Inputs
	Total at December 31, 2021	(Level 1)	(Level 2)
Short-term:			
Domestic	\$ 123,046	\$ 123,046	\$ -
International	13,296	13,296	-
Total short-term	136,342	136,342	-
U.S. equities:			
Large cap core	715,271	715,271	-
Large cap growth	156,898	156,898	-
Large cap value	361,602	361,602	-
Small cap core	198,661	198,661	-
Small cap growth	149,713	149,713	-
Small cap value	135,173	135,173	-
Total U.S. equities	1,717,318	1,717,318	-
International equities	1,642,302	1,642,302	-
Fixed income securities:			
U.S. treasury securities	291,733	291,733	-
Corporate debt securities	1,155,693	1,155,693	-
Global multi-sector fixed income	44,712	-	44,712
Municipal	4,871	-	4,871
Collateralized mortgage obligations	48,315	-	48,315
Other asset backed securities	59,087	-	59,087
U.S. Agencies	129,643	-	129,643
Total fixed income securities	1,734,054	1,447,426	286,628
Total investments by fair value level	5,230,016	4,943,388	286,628
Government external investment pool:			
PRIT fund	2,187,775		
Investments measured at the net asset value (NAV):			
Hedge fund of funds	347,370		
Private equity funds	637,748		
Private real estate funds	628,727		
Total investments measured at the NAV	1,613,845		
Total investments at fair value	\$ 9,031,636		

Fixed income and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Fixed income securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The PRIT pooled fund is an external investment pool that is not registered with the Securities and Exchange Commission, but is subject to oversight provided by the Pension Reserves Investment Management Board (the PRIM Board). The PRIM Board was created by legislation to provide general supervision of the investments and management of PRIT. PRIT is not a rated fund. The fair value of the PRIT pooled fund is based on unit value as reported by management of the PRIT pooled fund. The PRIT fund issues separately available audited financial statements with a year-end of June 30. The Plan is required to provide a 30-day redemption notice for this investment.

The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented on the following table (in thousands):

	Investments Measured at the NAV			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Global multi-strategy hedge fund of funds <sup>1</sup>	\$ 347,370	\$ -	Quarterly	60-90 days
Real estate funds <sup>2</sup>	637,748	432,364	-	-
Private equity funds <sup>3</sup>	628,727	229,934	-	-

1. Global Multi-strategy Hedge Fund of Funds. This type includes investments in 7 hedge funds that invest in other hedge fund managers. Management of each hedge fund is given full discretion to invest with direct hedge fund managers. The fair value of the investments in this type has been determined using the NAV per share of the investments.

2. Real Estate Funds. This type includes 35 real estate funds that invest primarily in U.S. commercial real estate. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the System's ownership interest in partners' capital. Distributions from each fund will be received as the underlying investments of the funds are liquidated. It is expected that the underlying assets of the funds will be liquidated over the next 7 to 10 years.

3. Private Equity Funds. This type includes 61 private equity funds that invest primarily in U.S. companies. These investments can never be redeemed with the funds; instead, the nature of the investments in this type is that distributions are received through the liquidation of the underlying assets of the funds. It is expected that the underlying assets of the funds will be liquidated over the next 7 to 10 years.

## 6. Property Taxes

Real and personal property taxes are based on values assessed as of each January 1. By law, all taxable property must be assessed at 100% of fair cash value. Also by law, property taxes must be levied at least 30 days prior to their due date. Once levied, these taxes are recorded as receivables, net of estimated uncollectible balances. Property tax revenues have been recorded using the accrual and modified accrual basis of accounting as described in note 2.

The City bills and collects its property taxes on a quarterly basis following the January 1 assessment. The due dates for those quarterly tax billings are August 1, November 1, February 1, and May 1. Property taxes that remain unpaid after the respective due dates are subject to penalties and interest charges.

Based on the City's experience, most property taxes are collected during the year in which they are assessed. Liening of properties on which taxes remain unpaid occurs annually. On November 30, 2021, all properties with unpaid fiscal year 2021 property taxes were lienied. The City ultimately has the right to foreclose on all properties where the taxes remain unpaid.

A statewide property tax limitation known as "Proposition 2 1/2" limits the amount of increase in the property tax levy in any fiscal year. Generally, Proposition 2 1/2 limits the total levy to an amount not greater than 2 1/2% of the total assessed value of all taxable property within the City. Secondly, the tax levy cannot increase by more than 2 1/2% of the prior year's levy plus the taxes on property newly added to the tax rolls. Certain provisions of Proposition 2 1/2 can be overridden by a citywide referendum.

**7. Receivables**

Receivables as of year end for the City's individual major governmental funds and nonmajor governmental funds, including the applicable allowances for uncollectible accounts, are as follows (in thousands):

	General	Special revenue	Capital projects	Other nonmajor funds	Total
Receivables:					
Property taxes	\$ 25,241	\$ -	\$ -	\$ -	\$ 25,241
Motor vehicle/boat excise	32,749	-	-	-	32,749
Intergovernmental	12,912	100,644	12,350	-	125,906
Lease receivable	9,730	2,523	-	254	12,507
Departmental and other	13,930	19,156	-	329	33,415
Tax Title and possession	70,583	-	-	-	70,583
Gross receivables	165,145	122,323	12,350	583	300,401
Less allowance for uncollectibles	(94,417)	-	-	-	(94,417)
Net total receivables	\$ 70,728	\$ 122,323	\$ 12,350	\$ 583	\$ 205,984

**a. Long Term Receivable**

The City participates in the Commonwealth's school building assistance program, which is administered by the MSBA. The MSBA provides financial assistance (up to 80% of total costs) to the City to build and/or renovate schools. The final scheduled paydown of \$2.5 million was paid in fiscal year 2020. As of June 30, 2022, under this program, the City was due funds of \$432 thousand.

**b. Notes Receivable**

Section 108 is the loan guarantee provision of the Community Development Block Grant (CDBG) program. Section 108 provides communities with a source of financing for economic development, housing rehabilitation, public facilities, and large scale physical development projects. Housing and Urban Development (HUD) provides grants or loans to local governments, which in turn provides loans to developers. As of June 30, 2022, under this program, the City determined that \$19.1 million was collectible. This amount is recorded in the City's Special Revenue fund.

**c. Tax Abatement Programs**

The City enters into tax abatement agreements that meet the reporting requirements of GASB Statement No. 77 "Tax Abatement Disclosures". Below are descriptions of the tax abatement programs and the amount of real estate taxes that were abated for each program during the fiscal year.

**Chapter 121A**

Chapter 121A of the Massachusetts General Laws authorizes a local government in cooperation with its redevelopment authorities to suspend the imposition of real and personal property taxes, betterments and special assessments on properties determined to be "blighted" in order to encourage the redevelopment of residential, commercial, civic, recreational, historic or industrial projects by Chapter 121A Corporations. The City receives two principal sources of revenue from Chapter 121A Corporations. The first consists of an excise, as determined under Section 10 of Chapter 121A, that each Chapter 121A Corporation must pay to the Commonwealth that is then distributed to the City. The second form of revenue consists of payments as required by a contract between the City and Chapter 121A Corporations as authorized by Chapter 121A, Section 6A that provide for additional revenue beyond the excise provided under Section 10 of Chapter 121A.



**Chapter 121B**

Chapter 121B of the Massachusetts General Laws authorizes a local government, at their option and through their redevelopment authorities, to undertake public actions to address substandard or blighted open areas for residential, commercial, industrial, business, government, recreational, educational, hospital or other uses. Chapter 121B project owners may be exempted from property taxes. In these cases, an agreement to make annual in lieu of tax payments to the City is required.

**Tax Increment Financing (TIF)**

Tax Increment Financing (TIF) is a property tax incentive authorized under the Economic Development Incentive Program pursuant to Massachusetts General Laws Chapter 40, Section 59 and administered by the Commonwealth's Economic Assistance Coordinating Council. In return for substantial job creation, a local government may provide businesses with tax relief on the incremental growth in their property's value for up to 20 years. In Boston, TIF projects must be approved by the Mayor and City Council.

The following are estimated taxes abated for the year ended June 30, 2022 by tax abatement program (in thousands):

<b>Tax Abatement Program</b> (1)	<b>Estimated Tax Amount</b>	<b>In Lieu of Tax Payments</b>	<b>Estimated Taxes Abated</b>
121A Urban Redevelopment	\$ 47,769	\$ 32,980	\$ 14,789
121B Urban Redevelopment	15,801	13,108	2,693
Tax Increment Financing	16,512	14,567	1,945
<b>Total</b>	<b>\$ 80,082</b>	<b>\$ 60,655</b>	<b>\$ 19,427</b>

(1) Individual tax abatement agreements are available upon request or through the City of Boston Assessing Department website at [boston.gov/assessing](http://boston.gov/assessing)

**d. Lease Receivable**

The City leases out its land, buildings and infrastructure for various operational purposes to third parties. The details of these noncancellable leases are as follows:

	<b>Land</b>	<b>Buildings</b>	<b>Land Improvements</b>	<b>Infrastructure</b>
No. of Leases	2	14	1	2
Terms	14 - 330 Months	12 - 152 months	51 Months	70 - 72 Months
Interest Rates	0.165% - 0.637%	0.165% - 01.868%	0.417%	0.165%

The City's incremental borrowing rates, which varies depending on the length of the respective leases, were applied to these leases since there were no specific interest rates for each of the lease agreements.

The City's lease receivables and deferred inflows of resources at June 30, 2022 were valued as follows (in thousands):

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Private Purpose Trust</b>
Lease receivable - current portion	\$ 3,181	\$ 622	\$ 138	\$ 3,941	\$ 205
Lease receivable - noncurrent portion	6,549	1,901	116	8,566	2,574
Total lease receivable	\$ 9,730	\$ 2,523	\$ 254	\$ 12,507	\$ 2,779
Deferred inflows of resources	\$ 9,886	\$ 2,522	\$ 185	\$ 12,593	\$ 2,753

The total amount of inflows of resources related to leases recognized in the current fiscal year are as follows (in thousands):

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Private Purpose Trust</b>
Lease revenue	\$3,303	\$623	\$129	\$4,055	\$224
Interest revenue	\$53	\$3	\$14	\$70	\$13

**8. Capital Asset**

Capital asset activity for the governmental activities for the year ended June 30, 2022 was as follows (in thousands):

	Beginning balance	Increases	Decreases	Ending balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 43,426	\$ -	\$ -	\$ 43,426
Construction in progress	390,374	340,255	(326,650)	403,979
Total capital assets not being depreciated	433,800	340,255	(326,650)	447,405
Capital assets being depreciated:				
Land improvements	364,305	30,020	-	394,325
Buildings and improvements	2,607,074	214,420	-	2,821,494
Furniture and equipment	542,973	46,903	(7,678)	582,198
Infrastructure	1,037,096	52,213	-	1,089,309
Total capital assets being depreciated	4,551,448	343,556	(7,678)	4,887,326
Less accumulated depreciation for:				
Land improvements	174,819	17,098	-	191,917
Buildings and improvements	1,444,096	60,893	-	1,504,989
Furniture and equipment	452,893	35,155	(7,678)	480,370
Infrastructure	412,528	30,621	-	443,149
Total accumulated depreciation	2,484,336	143,767	(7,678)	2,620,425
Total capital assets being depreciated, net	2,067,112	199,789	-	2,266,901
Governmental activities capital assets, net excluding lease assets	\$ 2,500,912	\$ 540,044	\$ (326,650)	2,714,306
Lease assets-net, note 11				16,290
Total capital assets reported in the statement of net position				\$ 2,730,596

Depreciation expense was charged to functions of the governmental activities as follows (in thousands):

General government	\$ 10,471
Human services	3,439
Public safety	24,298
Public works, including depreciation of general infrastructure assets	30,623
Property and development	9,869
Parks and recreation	16,405
Library	7,070
Schools	41,338
Public health	254
Total depreciation expense - governmental activities	\$ 143,767

**9. Interfund Balances and Amounts Due To and From Component Units**

Individual fund receivable and payable balances at June 30, 2022 are as follows (in thousands):

Interfund balances	Receivable	Payable
General	1,131	\$ 168
Capital	-	171
Special revenue	2,370	3,100
Non-major governmental funds	-	62
Balances at June 30, 2022	<u>\$ 3,501</u>	<u>\$ 3,501</u>

The purpose of the internal balances is to fund cash flows due to timing differences between receipts and disbursements and to record amounts owed for rent related to the Dudley Municipal Center property.

Amounts due to and from discretely presented component units at June 30, 2022 are as follows (in thousands):

Discrete component unit balances	Receivable	Payable
Primary government:		
General	\$ 5,667	\$ 1,039
Internal Service	1,501	-
Balances at June 30, 2022	<u>7,168</u>	<u>1,039</u>
Discretely presented component units:		
TPL	-	744
BPHC	1,039	3,810
BPDA	-	2,614
Balances at June 30, 2022	<u>\$ 8,207</u>	<u>\$ 8,207</u>

**10. Long-Term Obligations***Governmental Activities*

The following is a summary of the long-term obligations of the governmental activities of the City as of June 30, 2022 (in thousands):

	Interest rates	Outstanding, beginning of year	Additions	Reductions	Outstanding, end of year	Due within one year
<b>Bonds, Notes, Leases and Other long-term obligations:</b>						
General obligation bonds	0.13-6.05%	\$ 1,266,975	\$ 335,215	\$ 138,205	\$ 1,463,985	\$ 139,080
Add (deduct):						
Unamortized bond premiums/discounts					197,971	
Current portion of long-term debt					(139,080)	
					\$ 1,522,876	
	Interest rates	Outstanding, beginning of year	Additions	Reductions	Outstanding, end of year	Due within one year
Notes payable	2.10-7.18%	\$ 21,725	\$ -	\$ 1,439	\$ 20,286	\$ 2,218
Equipment financing payable		61,608	30,676	24,421	67,863	24,750
Judgments and claims		20,066	27,346	30,239	17,173	3,383
Tax abatements		32,400	15,092	7,692	39,800	13,000
Workers' compensation		190,427	59,113	57,391	192,149	71,011
Health and life claims		28,329	318,964	316,922	30,371	30,371
Compensated absences		257,282	88,682	98,365	247,599	68,613
Landfill closure and postclosure care costs		5,911	-	243	5,668	350
Pollution remediation		500	-	-	500	-
Other postemployment benefits		2,196,724	285,623	172,149	2,310,198	-
Net pension liability		1,406,402	141,770	467,937	1,080,235	-
Total bonds, notes, and other long-term obligations, excluding lease liabilities		\$ 4,221,374	\$ 967,266	\$ 1,176,798	4,011,842	213,696
Lease liabilities, note 11					16,372	4,625
Total bonds, notes, leases, and other long-term obligations					\$ 5,551,090	\$ 357,401

The payment of long-term obligations of the governmental activities, except for health and life claims, is the responsibility of the City's General Fund. Health and life claims are the responsibility of the City's Internal Service Fund.

The annual debt service requirements of the City's general obligation bonds, notes and leases payable as of June 30, 2022, including subsidies to be received for Build America Bonds and Qualified School Construction Bonds, are as follows (in thousands):

General Obligation Bonds:	Principal	Interest	Subsidy	Total
Year(s) ending June 30:				
2023	\$ 139,080	\$ 60,732	\$ (2,410)	\$ 197,402
2024	136,615	53,378	(1,897)	188,096
2025	151,615	47,015	(1,366)	197,264
2026	130,425	40,985	(814)	170,596
2027	110,085	35,229	(254)	145,060
2028-2032	389,940	124,434	(403)	513,971
2033-2037	268,990	58,803	-	327,793
2038-2042	137,235	14,361	-	151,596
	<u>\$ 1,463,985</u>	<u>\$ 434,937</u>	<u>\$ (7,144)</u>	<u>\$ 1,891,778</u>
Notes Payable:				
Year(s) ending June 30:				
2023	\$ 2,218	\$ 506	\$ -	\$ 2,724
2024	958	470	-	1,428
2025	993	447	-	1,440
2026	1,053	423	-	1,476
2027	1,135	397	-	1,532
2028-2032	8,315	1,514	-	9,829
2033-2037	5,614	275	-	5,889
	<u>\$ 20,286</u>	<u>\$ 4,032</u>	<u>\$ -</u>	<u>\$ 24,318</u>
Equipment financing payable:				
Year(s) ending June 30:				
2023	\$ 24,750	\$ 700	\$ -	\$ 25,450
2024	20,456	413	-	20,869
2025	12,865	208	-	13,073
2026	5,210	96	-	5,306
2027	2,598	40	-	2,638
2028-2029	1,984	19	-	2,003
	<u>\$ 67,863</u>	<u>\$ 1,476</u>	<u>\$ -</u>	<u>\$ 69,339</u>

On April 13, 2022, the City issued \$335.2 million of general obligation bonds for various municipal capital projects. Interest on the bonds are payable semiannually each May 1 and November 1 until maturity in fiscal year 2041.

The City has entered into various financing agreements for equipment acquisition. Payments under these agreements are subject to annual appropriation and, by statute, are not included in the City's debt limit calculations.

The City has no outstanding lines of credit.

***No Obligation Debt***

The City has outstanding industrial, commercial, and housing development bonds payable solely from revenues of the respective enterprises that do not constitute an indebtedness of the City and are not charged against its general credit. This aggregate amount is immaterial to the financial statements.

***Defeased Debt***

The principal amount of debt refunded through in substance defeasance transactions for governmental activities and still outstanding at June 30, 2022 was approximately \$55.6 million.

***Debt Capacity***

The City is subject to a dual general debt limit: the normal debt limit and the double debt limit. Such limits are equal to 5% and 10%, respectively, of the valuation of taxable property in the City as last equalized by the Massachusetts Department of Revenue. Debt may be authorized up to the normal debt limit without state approval. Authorizations under the double debt limit, however, require the approval of the Commonwealth's Secretary of Administration and Finance. Additionally, there are many categories of general obligation debt, which are exempt from the debt limit but are subject to other limitations.

As of June 30, 2022, the City may issue \$7.12 billion of additional general obligation debt under the debt limit. General obligation debt of \$1.61 billion, subject to the debt limit, and \$74.6 million, exempt from the debt limit, are authorized but unissued as of June 30, 2022.

## 11. Lease Liability

The City is a lessee for noncancellable leases of buildings and equipment. The details of these noncancellable leases are as follows:

	Buildings	Equipment
No. of Leases	11	493
Terms	24 - 116 Months	12 - 60 months
Interest Rates	0.198% - 1.977%	0.165% - 0.528%

The City's incremental borrowing rates, which varies depending on the length of the respective leases, were applied to those leases that do not have a specific interest rate.

Lease asset activity for the governmental activities for the year ended June 30, 2022 was as follows (in thousands):

	Beginning balance	Increases	Decreases	Ending balance
Governmental activities:				
Lease assets:				
Buildings	\$ 5,024	\$ 7,355	\$ -	\$ 12,379
Equipment	5,389	2,429	-	7,818
Total	10,413	9,784	-	20,197
Less accumulated amortization for lease assets:				
Buildings	-	2,028	-	2,028
Equipment	-	1,879	-	1,879
Total	-	3,907	-	3,907
Total lease assets - net	\$ 10,413	\$ 5,877	\$ -	\$ 16,290

Amortization expense was charged to functions of the governmental activities as follows (in thousands):

General government	\$ 571
Public safety	481
Property and development	45
Schools	2,810
Total	\$ 3,907

The following is a summary of changes in lease liabilities for the year ended June 30, 2022 (in thousands):

	Outstanding, beginning of year	Additions	Reductions	Outstanding, end of year	Due within one year
Government activities:					
Lease liabilities	\$ 10,413	\$ 9,784	\$ 3,825	\$ 16,372	\$ 4,625

Payments under lease agreements are subject to annual appropriation and, but statute, are not included in the City's debt limit calculations.

The annual debt service requirements of the City's lease liabilities as of June 30, 2022 are as follows (in thousands):

	Principal	Interest	Total
Year(s) ending June 30:			
2023	\$ 4,625	\$ 116	\$ 4,741
2024	3,911	93	4,004
2025	3,037	70	3,107
2026	1,409	51	1,460
2027	1,004	36	1,040
2028 - 2032	2,386	58	2,444
Total	\$ 16,372	\$ 424	\$ 16,796

**12. Retirement Plans****a. Plan Description**

The City contributes to the BRS, a cost-sharing, multiple-employer qualified defined benefit governmental pension plan. The System provides retirement, disability, and death benefits to plan members and beneficiaries of the following government units:

- (1) City of Boston
- (2) Boston Planning & Development Agency
- (3) Boston Housing Authority
- (4) Boston Water and Sewer Commission
- (5) Boston Public Health Commission
- (6) Sheriff of Suffolk County (Retirees as of December 31, 2009, funded by the City)

The Commonwealth of Massachusetts is a nonemployer that makes contributions to BRS related to City of Boston teachers.

The System is administered by a five person Board of Retirement consisting of the City Auditor, who serves as a member ex officio, two members who are elected by the participants, in or retired from the service of the System, a fourth member appointed by the Mayor, and a fifth member chosen by the other members. A complete set of financial statements for BRS for the fiscal year ended December 31, 2021 can be obtained through the BRS, Boston City Hall, Room 816, Boston, MA 02201 or by accessing the website [www.cityofboston.gov/retirement/investment.asp](http://www.cityofboston.gov/retirement/investment.asp).

Participation in the System is mandatory for all permanent, full time, and certain part-time employees immediately upon the commencement of employment. Participants who resign from employment, or are receiving workers' compensation benefits, and who are not eligible to receive a retirement allowance are entitled to request a refund of their accumulated total deductions. In addition, those participants who resign voluntarily with less than ten years of service are entitled to receive 3% per year interest; all others receive interest which has accrued on their cumulative deductions at the regular interest rate (0.1% at December 31, 2021).

Employees with ten or more years of service having attained age 55 are entitled to pension benefits; an earlier retirement is allowed upon completion of 20 years of service. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest consecutive three-year average annual rate of regular compensation (highest consecutive five-year average for those members who join the System on or after April 2, 2012). Benefit payments are based upon a participant's age, length of creditable service, regular compensation, and group classification. Participants become vested after ten years of creditable service. Effective July 1, 1998 Chapter 32 of the M.G.L. assigned the authority to establish and amend benefit provisions and grant cost-of-living increases for the plan to the Boston Retirement Board.

If a member in service dies due to causes unrelated to his or her job, the surviving spouse and/or surviving dependent children may receive benefits, either in a lump sum or in the form of an annuity based on the length of service, contributions and age. In the event there are no spouse and/or dependent children named, other beneficiaries may be entitled to a lump-sum distribution. Participants who become permanently and totally disabled from further duty may be eligible to receive accidental or ordinary disability retirement benefits.

Accidental disability is provided to members with incapacitation resulting from a work-related injury or hazard. Generally, annual pension benefits are provided based on 72% of the annual rate of regular compensation a member earned while an active employee on date of injury or average annual rate of regular compensation. Ordinary disability is available to any member whose permanent incapacitation is not work-related and has attained ten years of creditable service. Such benefits are provided as if the member had attained the age of 55 (or actual age if over 55) based on the amount of creditable service actually earned. Limits are placed on how much a disability employee can earn from other sources while collecting a disability retirement pension.



The City is legally responsible for funding the employer portion of all pensions associated with certain retirees from the Suffolk County Sheriff's Department (SCSD), which became part of the Commonwealth of Massachusetts in 2010, pursuant to a cooperation agreement (the Agreement) dated June 28, 2011. According to the Agreement, all employees of the SCSD, or its predecessor department, who retired prior to January 1, 2010 remained retirees of the BRS. In addition, members of AFSCME Local 419 who retired between January 1, 2010 and October 31, 2010, remained retirees of the BRS. Employer contributions related to these retirees are the responsibility of the City under the Agreement.

#### *Special Funding Situations*

The City is party to a special funding situation with the Commonwealth of Massachusetts with respect to the City of Boston Teachers. The Commonwealth is responsible for funding the employer portion of all teacher pensions in the Commonwealth. All teachers in the Commonwealth are members of the Massachusetts Teachers Retirement System, with the exception of teachers employed by the City, who are members of BRS. Although Boston Teachers are members of BRS, the Commonwealth is the responsible contributing entity as described in Chapter 112 of the Massachusetts General Laws Acts of 2010.

The Commonwealth is also legally responsible for reimbursing BRS for a portion of the benefits payments for cost of living increases granted before July 1997 as described in Chapter 112 of the Massachusetts General Laws Acts of 2010.

#### *b. BRS Basis of Accounting*

The System's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized as additions in the period when they become due pursuant to formal statutory obligations. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Investments are reported at fair value. The following is a description of the valuation techniques and inputs used for each major class of assets and liabilities measured at fair value:

(1) Short-term, Equity and Fixed Income Investments - Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Certain fixed income securities not traded on an exchange are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

(2) Pooled funds - the fair value of shares in managed investment pools is based on unit values reported by the funds.

(3) Alternative investments include hedge funds, holding through commingled limited partnerships of venture capital funds, including equity interests in early, middle, and later stage companies, as well as debt and equity interests in buyouts, acquisitions, restructurings, mezzanine structures and special situations, such as litigation or spin-off activities. These investments are carried at the limited partnership interest or redemption value, the equivalent of net asset value, which approximates fair value. Values assigned to such investments are based on available information and do not necessarily represent amounts that may ultimately be realized in liquidation. Liquidation values depend largely on future circumstances, including marketability, and frequently cannot reasonably be estimated until at, or near, the liquidation date.

(4) Real estate investments consist of interests in commercial properties held by various partnerships and other limited liability entities, some of which utilize debt financing. Fair values of such holdings are reported based on the net asset values of the entities, which are estimated using third-party appraisals and other information provided by property managers.

#### *c. Membership*

Membership in the System consisted of the following at December 31, 2021:

Active plan members	20,884
Retirees and beneficiaries receiving benefits	14,819
Inactive members entitled to a return of contributions	12,821
Inactive members entitled to, but not yet receiving benefits	1,303
Total membership	49,827
Total number of participating employers	6

**d. Contributions**

Plan members are required to contribute to the System. Depending on their employment date, active members must contribute a range of 5% – 11% of their regular gross compensation. Non-teacher members hired after January 1, 1979 must contribute an additional 2% of regular compensation in excess of \$30,000. Participating employers are required to pay into the System their share of the remaining System-wide actuarially determined contribution, which is apportioned among the employers based on an actuarial computation. The contributions of plan members and the participating employers are governed by Chapter 32 of the M.G.L. For the year ended December 31, 2021, the System was due \$550.2 million from all employers and the Commonwealth and received \$550.2 million in these contributions. For the year ended June 30, 2022, inclusive of contributions related to SCSD, and exclusive of contributions related to the City's teachers, the City's required contribution was \$312.8 million. The actual contribution was \$312.8 million, which includes a \$0 million contribution subsequent to the measurement date. For the year ended June 30, 2022, the Commonwealth's required and actual contribution related to City Teachers was \$179.4 million. The amount is reported as intergovernmental revenue and retirement cost expenditures in the General Fund.

**e. Legally Required Reserve Accounts**

The balance in the System's legally required reserves (on the statutory basis of accounting) at December 31, 2021 is as follows (in thousands):

Description	Amount	Purpose
Annuity savings fund	\$ 2,041,839	Active members' contribution balance
Annuity reserve fund	443,893	Retired members' contribution account
Military service fund	50	Members' contribution account while on military leave
Pension reserve fund	6,402,879	Amounts appropriated to fund future retirement benefits
Pension fund	594,969	Remaining net position
	<u>\$ 9,483,630</u>	

All reserve accounts are funded at levels required by state statute.

**f. City Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions**

At June 30, 2022, the City reported a liability of \$997.8 million for its proportionate share of the BRS net pension liability measured as of December 31, 2021. This net pension liability includes amounts related to SCSD retirees and reflects a reduction for the special funding situations with the Commonwealth. The amount recognized by the City as its proportionate share of the net pension liability, the proportionate share related to the Commonwealth special funding situations, and the total portion of the net pension liability associated with the City measured at December 31, 2021 were as follows (in thousands):

City's proportionate share of net pension liability	\$ 997,843
Commonwealth's proportionate share of net pension liability associated with the City	2,276,688
Total	<u>\$ 3,274,531</u>

To determine employers' proportionate share of the net pension liability, separate calculations of net pension liability were performed for each of the Commonwealth special funding situations, SCSD retirees, and the remaining non-teacher group. At December 31, 2021, the City was allocated 100% of the net pension liability for SCSD retirees and 84.23% of the remaining non-teacher group based on its proportion of 2021 required employer contributions related to this group. The City's proportion of the collective BRS net pension liability at December 31, 2021 was 28.28% compared to 32.80% at December 31, 2020.

For the year ended June 30, 2022, in the Government-wide financial statements, the City recognized pension expense of \$266.6 million and revenue of \$114.9 million related to the Commonwealth special funding situations. At June 30, 2022, the City reported deferred outflows of resources related to pensions from the following sources (in thousands):

	Deferred outflows of resources	Deferred inflows of resources
Difference between expected and actual experience	\$ -	\$ 26,928
Net difference between projected and actual investment earnings	-	375,853
Changes in assumptions	309,556	-
Changes in employer proportion	25,913	1,486
	<u>\$ 335,469</u>	<u>\$ 404,267</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources at June 30, 2022 related to pensions will be recognized in pension expense as follows (in thousands):

**Year ended June 30:**

2023	\$ 54,279
2024	(90,117)
2025	(12,097)
2026	(36,204)
2027	15,341
	<u>\$ (68,798)</u>

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the BRS and additions to/ deductions from the BRS's fiduciary net position have been determined on the same basis as they are reported for the BRS.

**g. Actuarial Assumptions**

The total pension liability for the December 31, 2021 measurement date was determined by using an actuarial valuation as of January 1, 2020, with update procedures used to roll forward the total pension liability to December 31, 2021. The measurement of the total pension liability at December 31, 2021 applied the following actuarial assumptions:

Inflation	3.25%
Salary Scale	7.5% to 4%, indexed by year of service, for teachers and 4.5% to 4% for non-teachers
Investment rate of return, including inflation	6.90% for BRS excluding teachers and 7.00% for teachers, net of expenses, including inflation
Cost of living adjustments	3% of first \$15,000
Mortality	Pub-2010 General Employee, Healthy Retiree and Contingent Survivor Amount-Weighted Mortality Tables set forward one year projected generationally using Scale MP-2021 for Groups 1 and 2 and to the Pub-2010 Safety Employee, Healthy Retiree and Contingent Survivor Amount-Weighted Mortality Tables projected generationally using Scale MP-2021 for Group 4 and Pub-2010 Teacher Employee, Healthy Retiree and Contingent Survivor Headcount-Weighted Mortality Tables projected generationally using Scale MP-2021 for Boston Teachers  Pub-2010 General Healthy Retiree Amount-Weighted Mortality Tables set forward one year projected generationally using Scale MP-2021 for Groups 1 and 2 and to the Pub-2010 Disabled Retiree Amount-Weighted Mortality Tables projected generationally using Scale MP-2021

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of the actuarial valuation date of December 31, 2021 for BRS, excluding Teachers, are summarized below:

Asset class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equity	23%	6.11%
International developed markets equity	17	6.49
International emerging markets equity	8	8.12
Core fixed income	16	0.38
High yield fixed income	6	2.48
Emerging market debt	4	2.67
Real estate	10	3.72
Timber	0	3.44
Hedge fund, GTAA, risk parity	5	2.63
Private equity	11	9.93
	100%	

#### ***h. Discount Rate***

The discount rate used to measure the total pension liability was 6.90% for BRS excluding Teachers. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rate and that contributions of participating employers and the Commonwealth will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the BRS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### ***i. Sensitivity of the City's Proportionate Share of the BRS Net Pension Liability***

The following presents the City's proportionate share of the BRS net pension liability calculated using the discount rate of 6.90% for the BRS excluding Teachers, as well as what the City's proportionate share of the BRS net pension liability would be if the liability was calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate for BRS excluding Teachers (in thousands):

City's net pension liability			
	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
June 30, 2022	\$ 1,808,344	\$ 997,843	\$ 314,743

#### ***j. Non-contributory retirees and beneficiaries***

In addition to appropriation payments to cover current and future benefit payments of City employees covered by the BRS, the City funds noncontributory retirement benefits for pensioners whose employment predates the BRS, certain veterans who meet certain state law requirements, former employees retired under Massachusetts Special Acts and families receiving killed-in-the-line-of-duty benefits. These retirees and beneficiaries receive benefits for their lifetime. For the City's Non-contributory and Special Legislation Retirees, the City is providing such benefits to 40 pensioners; these benefits are funded on a pay-as-you-go basis with annual benefits of approximately \$3.7 million. The City's net pension liability for the noncontributory retirees and beneficiaries is \$82.4 million, as of June 30, 2022.

The actuarial valuation as of June 30, 2021 was used to determine the City's pension liability and pension expense as of June 30, 2022 (in thousands):

Total Pension liability	\$	82,392
Plan fiduciary net position		-
Plan net pension liability	\$	82,392
Plan fiduciary net position as a percentage of the total pension liability		-%
Interest	\$	2,192
Recognized portion of current year assumption changes		(19,585)
Pension expense (income)	\$	(17,393)

The pension expense reflects immediate recognition of the change in assumptions because the group of retirees and beneficiaries is assumed to be closed.

There are no deferred outflows/inflows of resources related to these pensions. The discount rate used to determine the total pension liability was 3.54% as of June 30, 2022 and 2.16% as of June 30, 2021, which was the high quality tax-exempt general obligation municipal bond rates (20-Bond GO Index) as published by The Bond Buyer for those dates. The mortality assumptions are the same as used in the Boston Retirement System Actuarial Valuation Report as noted in footnote 10(g).

The salary COLA assumptions were updated based on past experience and future expectations and to be consistent with the assumptions used by the Boston Retirement System and the discount rate was changed to reflect the change in the 20-Bond GO Index.

**k. Sensitivity of the City's Net Pension Liability**

The following presents the net pension liability of the City's Non-Contributory and Special Legislation Retirees and Beneficiaries as of June 30, 2022, calculated using a discount rate of 3.54% as well as what the City's Non-Contributory and Special Legislation Retirees and Beneficiaries' net pension liability would be if the liability was calculated using a discount rate that is 1- percentage point lower (2.54%) or 1- percentage point higher (4.54%) than the current rate:

City of Boston Non-Contributory net pension liability					
	1% Decrease (2.54%)		Current Discount Rate (3.54%)		1% Increase (4.54%)
June 30, 2022	\$	94,918	\$	82,392	\$ 72,359

**13. Other Post Employment Benefits (OPEB)****Plan Description**

The City sponsors and participates in the Other Postemployment Benefit Trust Plan (the Plan) an agent multi-employer defined benefit OPEB plan that provides healthcare and insurance benefits, in accordance with state statute and City ordinance, to participating retirees and their beneficiaries. The Boston Public Health Commission, a discretely presented component unit, also participates and contributes to the plan. City ordinance grants the authority to the City to establish a healthcare benefit trust fund for purposes of providing retiree healthcare benefits to employees of the City and the Boston Public Health Commission.

The OPEB plan is administered by the City and issues a standalone audited financial report that can be obtained from [www.boston.gov/departments/auditing](http://www.boston.gov/departments/auditing).

**i. Benefits Provided**

Medical and prescription drug benefits are provided to all eligible retirees not enrolled in Medicare through a variety of plans offered by Blue Cross Blue Shield of Massachusetts, Harvard Pilgrim HealthCare, and Neighborhood Health Plan. Medical and prescription drug benefits are provided to retirees enrolled in Medicare through supplemental and Medicare Advantage plans offered by Blue Cross Blue Shield of Massachusetts, Harvard Pilgrim HealthCare, and Tufts Health Plan.

Groups 1 and 2 retirees, including teachers, with at least 10 years or 20 years of creditable service are eligible at age 55 or any age, respectively. Group 4 retirees with at least 10 years or 20 years of creditable service are eligible at age 55 or any age, respectively. Retirees on accidental disability retirement are eligible at any age, while ordinary disability requires 10 years of creditable service. The surviving spouse is eligible to receive pre and post retirement death benefits, as well as medical and prescription drug coverage.

**Employees Covered by the Benefit Terms**

As of June 30, 2021, the most recent actuarial valuation date, the following employees meet the eligibility requirements as put forth in Chapter 32B of M.G.L.:

	City	PHC
Active Plan members	15,440	965
Inactive members receiving benefits	15,073	314
Total membership	30,513	1,279

**a. Contributions**

Employer and employee contribution rates are governed by the respective collective bargaining agreements. The OPEB Plan is currently funded on a pay-as-you-go basis plus periodic advance funding contributions as amounts are available. The employers and plan members share the cost of benefits. As of June 30, 2021, the valuation date, the plan members contribute 12.0% to 29.5% of the monthly premium cost, depending on the plan in which they are enrolled. The City contributes the balance of the premium cost.

**b. Basis of Accounting**

The OPEB Trust Fund Financial Statements are prepared using the accrual basis of accounting. Employer contributions to the plan are recognized when made. Benefits are recognized when due and payable in accordance with the terms of each plan.

Investments are reported at fair value. Fair value of securities held directly are based on quotations from national securities exchanges.

**c. Investment Policy**

The provisions of Massachusetts General Laws (M.G.L) c. 44 sec 54 allows investment in securities listed on the Commonwealth's approved securities listing. The OPEB investment portfolio is managed by the City's Investment committee consisting of the City Auditor, the Assistant City Manager of Fiscal Affairs, Assistant Finance Director, and City Assessor. The investment strategy is to reduce risk through the prudent diversification of the portfolio across the distinct allowable asset classes. The Committee aims to remain consistent in the approach and refrain from dramatically shifting asset class allocation over a short period.

**d. Actuarial Methods and Assumptions**

The City's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to the measurement date using the following actuarial assumptions during the measurement period:

- Salary Increase. Non-teachers: 4.0 to 4.5%. Teachers: 4.0 to 7.5%
- Inflation Increase - 3.25%
- Actuarial Cost Method. Entry Age Normal - Level Percentage of Payroll.
- Mortality

Groups 1 and 2 (Excluding Teachers) Pre-Retirement (Non-Teachers)

Pub-2010 General Employee Headcount-Weighted Mortality Table set forward one year projected generationally using scale MP-2021

Healthy (Non-Teachers): Pub-2010 General Healthy Retiree Headcount-Weighted Mortality Table set forward one year projected generationally using scale MP-2021

Disabled (Non-Teachers): Pub-2010 General Healthy Retiree Headcount-Weighted Mortality Table set forward one year projected generationally using scale MP-2021

Surviving Spouse (Non-Teachers): Pub-2010 General Contingent Survivor Headcount-Weighted Mortality Table set forward one year projected generationally using scale MP-2021

Group 4

Pre-Retirement: Pub-2010 Safety Employee Headcount-Weighted Mortality Table projected generationally using scale MP-2021

Healthy: Pub-2010 Safety Healthy Retiree Headcount-Weighted Mortality Table projected generationally using scale MP-2021

Disabled: Pub-2010 Disabled Retiree Headcount-Weighted Mortality Table projected generationally using scale MP-2021

Surviving Spouse: Pub-2010 Safety Contingent Survivor Headcount-Weighted Mortality Table projected generationally with Scale MP-2021

Teachers

Pre-Retirement (Teachers): Pub-2010 Teacher Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2021

Healthy (Teachers): Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with Scale MP-2021

Disabled (Teachers): Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with Scale MP-2021

Surviving Spouse (Teachers): Pub-2010 Teacher Contingent Survivor Headcount-Weighted Mortality Table projected generationally with Scale MP-2021

- Healthcare cost trend rates. Medical and Prescription Drug: 7.0% decreasing by 0.25% for 10 years to an ultimate rate of 4.5%. Medicare Part B Premium: 4.5%. Contributions: Retiree contributions are expected to increase with medical trends.
- Discount Rate. The discount rate used to measure the total OPEB liability is 6.25% per annum.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of return
Domestic equity	40%	6.11%
International developed markets equity	13	6.49
International emerging markets equity	10	8.12
Core Fixed Income	25	0.38
High Yield Fixed Income	7	2.48
Real Estate	5	3.72
Total	100%	

#### f. Net OPEB Liability

The components of the net OPEB liability for the City's Plan as of June 30, 2022, presented below on the June 30, 2022 measurement date and the actuarial assumptions are outlined above (in thousands):

	City
Total OPEB Liability	\$ 3,134,364
Plan Fiduciary Net Position	(824,166)
Net OPEB Liability	<u>\$ 2,310,198</u>
Plan Fiduciary Net Position as a percentage of the Total OPEB Liability	<u>26.29%</u>



**g. Change in the Net OPEB Liability**

	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
Balances at June 30, 2021	\$ 3,058,538	\$ 861,814	\$ 2,196,724
Changes for the year:			
Service cost	79,852	-	79,852
Interest	192,082	-	192,082
Changes of benefit terms	-	-	-
Differences between expected and actual experience	148,512	-	148,512
Changes in assumptions	(212,471)		(212,471)
Contributions - employer	-	172,149	(172,149)
Net investment income	-	(77,643)	77,643
Benefit payments	(132,149)	(132,149)	-
Administrative expenses	-	(5)	5
Net changes	75,826	(37,648)	113,474
Balances at June 30, 2022	\$ 3,134,364	\$ 824,166	\$ 2,310,198

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rates disclosed as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate as of June 30, 2022 (in thousands):

	<b>5.25% 1% Decrease</b>	<b>6.25% Current Discount Rate</b>	<b>7.25% 1% Increase</b>
Net OPEB liability	\$ 2,745,525	\$ 2,310,198	\$ 1,951,564

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or cost trend rates that are 1-percentage point higher than the current healthcare cost trend rates (in thousands):

	<b>5.25% 1% Decrease</b>	<b>6.25% Current Trend Rates</b>	<b>7.25% 1% Increase</b>
Net OPEB liability	\$ 1,886,268	\$ 2,310,198	\$ 2,841,225

**h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the City recognized OPEB expense of \$254 million.

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pension amounts from the following sources (in thousands):

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Change in assumptions	\$ 149,324	\$ 182,119
Net difference between projected and actual earnings	40,347	-
Differences between expected and actual experience	133,181	622
Total	\$ 322,852	\$ 182,741

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands):

Fiscal Year	Amount
2023	\$ 35,974
2024	35,645
2025	31,461
2026	55,381
2027	(9,212)
2028	(9,138)
Total	<u>\$ 140,111</u>

#### 14. Transfers

Transfers and their purposes during the year ended June 30, 2022 were as follows (in thousands):

	General	Special revenue	Capital projects	Other governmental
Primary government:				
Housing 2030	\$ (28,963)	\$ 28,963	\$ -	\$ -
TNC Surcharge	-	(1,592)	1,592	-
Parking Meter Fees	-	(12,600)	12,600	-
American Rescue Plan	55,000	(55,000)	-	-
Local Cultural Council Program	(250)	250	-	-
Childcare Entrepreneur Fund	(327)	327	-	-
Debt Service	(1,455)	-	-	1,455
Total	<u>\$ 24,005</u>	<u>\$ (39,652)</u>	<u>\$ 14,192</u>	<u>\$ 1,455</u>

#### 15. Excess of Expenditures over Budgets

The City had expenditures in excess of their budgeted amounts for the year ended June 30, 2022 in the following categories (in thousands):

Police Department	\$ 19,961
Fire Department	13,706
Snow & Winter Management	6,809
Execution of Courts	<u>29,509</u>
	<u>\$ 69,985</u>

The excess expenditures reported above are allowed under the budgetary laws governing the City.

**16. Fund Balance Classification Details**

The components of fund balance for the City's governmental funds as of June 30, 2022 are as follows (in thousands):

	General	Special Revenue	Capital Projects	Other governmental funds
Fund Balances:				
Nonspendable				
Nonspendable	\$ -	\$ -	\$ -	\$ 21,504
Subtotal	-	-	-	21,504
Restricted for:				
Community Preservation Fund	-	27,026	-	-
General government	-	-	36,565	55,748
Fire	-	-	6,260	-
Public Works	-	-	85,866	-
Property and Development	-	9,624	5,797	3,292
Parks and recreation	-	-	57,945	24,740
Schools	-	-	-	18,269
Subtotal	-	36,650	192,433	102,049
Assigned to:				
Property and development	35,214	-	-	-
Catastrophic loss	40,240	-	-	-
Housing initiative	36,565	-	-	-
Debt service	7,162	-	-	-
Employee Related Costs	115,510	-	-	-
Subsequent year budget	40,000	-	-	-
Subsequent year expenditure	46,042	295,901	-	-
Subtotal	320,733	295,901	-	-
Unassigned	994,535	-	-	-
Total fund balances	\$ 1,315,268	\$ 332,551	\$ 192,433	\$ 123,553

**17. Commitments and Contingencies****a. Encumbrances**

The City has assigned \$46.0 million in encumbrances for purchase orders, contracts, and judgments and claims in the General Fund, \$209.7 million in the Special Revenue Fund, \$276.7 million in the Capital Projects Fund, and \$4.6 million in Other Governmental Funds.

**b. Infrastructure Investment Incentive Transactions**

Infrastructure Investment Incentive transactions (I-Cubed) are governed by Chapter 293 of the Acts of 2006 (the Act). Under the Act, the funding for the projects associated with these transactions is provided through proceeds of bonds issued by the Massachusetts Development Finance Agency (MDFA) and is to be used for approved public infrastructure improvements undertaken by the developer. The debt service on these bonds will be paid by the Commonwealth through State Infrastructure Development Assistance to the extent that New State Tax Revenues generated once the project is operational offset the amounts paid to MDFA to cover the debt service. When this is not the case, the participating municipality or developer generally will be responsible for the shortfall depending on the transaction agreement. The Act provides for the establishment of a Municipal Liquidity Reserve (MLR) from which the participating municipality can draw to offset any required payments made to the Commonwealth. The MLR is generally funded by the developer either through cash or a direct pay letter of credit.

During fiscal year 2015, the City executed two Infrastructure Development Assistance Agreements (IDAA) for I-Cubed transactions. Under the first IDAA, \$32.4 million in bonds were issued by MDFA in September 2015. Also, an MLR of \$1.2 million was established at the time of the issuance of the bonds. This reserve is equal to twice the maximum annual debt service payable in any fiscal year on the bonds issued under the indenture. The City is obligated for any shortfalls between debt service on the bonds and New State Tax Revenues. However, it has the right to assess the developer or draw from the MLR for any payments on such obligations. The City had no obligation for any shortfalls at June 30, 2022. The City also recorded \$11.2 million in donated capital assets in fiscal year 2016 for improvements to City-owned infrastructure made by the developer. These assets have been recorded at acquisition value which has been defined as "the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date."

Under the second IDAA, \$10.0 million in bonds were issued by MDFA in fiscal year 2016. The City is obligated for any shortfalls between debt service on the bonds and New State Tax Revenues. However, it has the right to assess the developer or draw from the MLR for one-third of any payments on such obligations. The City had no obligation for any shortfalls at June 30, 2022.

In connection with this second I-Cubed transaction, the City has a leasehold interest in a portion of the parking garage, which represents the public infrastructure improvements under the transaction, created under a master lease and its assignments and a sublease. With the execution of the master lease and sublease agreements, along with the assignment agreements transferring the interests of the owner of the parking garage to the City through the BPDA, the City essentially becomes the lessee on the master lease and the sub-landlord on the sublease. This results in the City having no responsibility for the operation of the parking garage and having the right to collect from the sub-lessee Section 121A PILOT payments from 2015 through 2036 and then base rent from 2036 through 2055, both of which are largely based on a percentage of gross revenues of the parking garage. The City has no obligation for any payments as lessee under the master lease.

During fiscal year 2019, the City executed an Infrastructure Development Assistance Agreements (IDAA) for an I-Cubed transaction. Under the IDAA, \$30.0 million in bonds were issued by MDFA in June 2019. The City is obligated for any shortfalls between debt service on the bonds and New State Tax Revenues. However, it has the right to assess the developer or draw from the letter of credit for any payments on such obligations. The City had no obligation for any shortfalls at June 30, 2022.

## 18. Public Health System

Effective July 1, 1996, the City's Department of Health and Hospitals and Trustees of Health and Hospitals were abolished. Substantially all their assets and liabilities, including title to the City's two hospitals, BCH and Boston Specialty and Rehabilitation Hospital (BSRH), were transferred to and assumed by BPHC.

Also effective July 1, 1996, the operations of BCH and BSRH were consolidated with the operations of the Boston University Medical Center under the licensure and control of the BMC.

The BPHC receives the majority of its funding from federal and state grants, and a City appropriation. During fiscal year 2022, the City appropriated \$114.8 million to the BPHC. As described below, the BPHC uses the appropriation to pay debt service on certain general obligation bonds, for administrative purposes and to support the various public health programs run by the BPHC. The City has budgeted \$117.9 million for the BPHC for fiscal year 2023.

### *Due from BPHC/BMC*

The BPHC is also responsible for reimbursing the City for health insurance, equipment lease payments, workers' compensation, and other miscellaneous expenses paid for by the City.

## 19. Risk Management

The Risk Management Program focuses on a planned strategy of self-insurance, supported by strong prevention and cost reduction efforts, financial reserves and catastrophic insurance. The City is self-insured in most areas of risk including general liability, property and casualty, workers' compensation, certain employee health care costs and unemployment compensation.

The City's legal liabilities are capped per M.G.L. Chapter 258, and Corporation Counsel defends the City in any lawsuits that arise from the normal course of operations. For workers' compensation, the City is exempt from state insurance requirements per M.G.L. Chapter 152 Section 25B. The City's Workers' Compensation Division as well as the Police and Fire Departments manage employee injury claims internally. The City budgets for and funds legal claims and employee injury costs through the General Fund, charging specific departments for their share of costs in order to promote awareness and prevention efforts.

The City provides health insurance coverage for employees and retirees through a variety of self-insured plans. The City budgets for and funds the premium costs for all plans through the General Fund. Self-insured plans are financially managed through the Internal Service Fund established in compliance with M.G.L. Chapter 32B, Section 3A. The guiding policy for the City of Boston Health Claims Trust Fund states that accounting for the fund will be in accordance with generally accepted accounting principles, and will ensure that all contributions and actual costs are shared between employers and their subscribers according to predetermined ratios.

For unexpected large losses, the City maintains a catastrophic risk reserve, which has an available balance of \$40.2 million at the end of fiscal 2022. To further protect the City's assets and finances from adverse loss, commercial insurance is purchased strategically for certain exposures. A catastrophic property insurance policy provides \$100.0 million for all risk protection after a \$10.0 million deductible. Boiler and machinery losses are insured up to \$50.0 million per incident, after a \$50 thousand deductible. A Fine Arts Policy provides \$150 million for risk protection after a \$1,000 deductible of fine arts and collectible objects including, but not limited to paintings, etchings, drawings, photographs, rare books and manuscripts, antiques, sculptures, memorabilia, natural history objects or historical artifacts which are owned by the City or Library Trustees or on loan for which the City or Library Trustees have been instructed to insure.

The City has not had any insurance claim paid in the last 3 years and has never had a claim or settlement that exceeded any of its insurance policy limits. The catastrophic risk reserve has grown over the years when money remains from the annual budgeted amount for Risk Retention Reserves, which is intended to pay for insurance premiums, broker fees and additional insurance related costs.

The City has established a liability based on historical trends of previous years and attorneys' estimates of pending matters and lawsuits in which the City is involved. Changes in the self-insurance liability for the fiscal years ended June 30, 2022 and 2021 are as follows (in thousands):

	Internal service fund	
	2022	2021
Health and life claims, beginning of year	\$ 28,329	\$ 22,843
Incurred claims	318,964	309,195
Payments of claims attributable to events of both the current and prior fiscal years:		
Health and life	(316,922)	(303,709)
Health and life claims, end of year	<u>\$ 30,371</u>	<u>\$ 28,329</u>
	Government-wide statements	
	2022	2021
Judgments and claims, beginning of year	\$ 242,893	\$ 215,636
Incurred claims	101,551	107,966
Payments of claims attributable to events of both the current and prior fiscal years:		
Workers' compensation	(57,391)	(58,463)
Tax abatement liability	(7,692)	(10,737)
Court judgments	(30,239)	(11,509)
Judgments and claims, end of year	<u>\$ 249,122</u>	<u>\$ 242,893</u>

The liabilities above have not been discounted to their present value. Incurred claims represent the total of a provision for events of the current fiscal year and any change in the provision for events of the prior fiscal years. There are numerous pending matters and lawsuits in which the City is involved. The City attorneys' estimate that the potential claims against the City not recorded in the accompanying basic financial statements resulting from such litigation would not materially affect the basic financial statements.

**20. Dudley Square Realty Corporation (DSRC) and Ferdinand Building Development Corporation (FBDC)**

As described in note 1, the DSRC is a Qualified Active Low-Income Community Business, and is the owner and developer of the Dudley Municipal Center property. FBDC is the leverage lender of the Dudley Municipal Center property. As the project sponsor during fiscal year 2013, the City authorized and issued \$28.9 million in general obligation bonds and transferred proceeds to FBDC. FBDC, utilizing these bond proceeds, made loans totaling \$29.3 million to two investment funds. The investment funds made these proceeds and funds from additional investments available to eight leverage lenders that made loans in the aggregate amount of \$40.8 million to DSRC to finance the Dudley Municipal Center project. With the completion of Dudley Municipal Center project, FBDC is master tenant and leases the project from DSRC.

Based on the ending compliance period of the New Market Tax Credit, the Board of Directors and the City of Boston came to an agreement with all involved financial institutions to unwind the leveraged loans in November of 2019. The leveraged loans were paid via assignment of the notes and cancellation of the indebtedness.

This prompted amendments to the Master Lease and City's sublease agreements, essentially canceling all future cash flows related to the initial leases. The amendments occurred subsequent yet retroactive to year ended June 30, 2021. These activities resulted in net revenues of \$11.5 million for the wind down of debt and expenses of \$5.3 million for the lease amendments. As the City sublease was amended as a result of the wind down, there was no rental income under the City sublease.

**21. Discretely Presented Component Units**

The following presents condensed financial statements for each of the discretely presented component units:

**Condensed Statements of Net Position**  
**June 30, 2022**  
*(In thousands)*

	BPHC	BPDA	TPL	EDIC	Total
<b>Assets:</b>					
Current assets:					
Cash and investments	\$ 32,107	\$ 67,465	\$ 4,283	\$ 71,417	\$ 175,272
Cash and investments held by trustee	-	-	23,027	-	23,027
Receivables, net:					
Leases receivable, current	-	6,121	-	4,538	10,659
Other	29,190	21,829	991	8,660	60,670
Other assets	1,936	211	1,007	612	3,766
Due from primary government	1,039	-	-	-	1,039
<b>Total current assets</b>	<b>64,272</b>	<b>95,626</b>	<b>29,308</b>	<b>85,227</b>	<b>274,433</b>
Noncurrent assets:					
Cash and investments held by trustee	-	-	64,544	704	65,248
Notes and other receivables:					
Notes receivable	46,984	90,825	115	-	137,924
Lease receivable, net	39,729	191,578	673	1,516,871	1,748,851
Interest receivable	-	-	-	17,270	17,270
Disposition receivable	-	32,563	-	-	32,563
Other	-	-	-	1,714	1,714
Capital assets:					
Nondepreciable	12,277	6,294	-	9,160	27,731
Depreciable	10,211	26,166	403	90,443	127,223
Accumulated depreciation	-	(11,961)	(41)	(55,394)	(67,396)
Right of use lease	2,012	6,036	-	2,164	10,212
Less accumulated amortization	-	(206)	-	(571)	(777)
<b>Total noncurrent assets</b>	<b>111,213</b>	<b>341,295</b>	<b>65,694</b>	<b>1,582,361</b>	<b>2,100,563</b>
<b>Total assets</b>	<b>175,485</b>	<b>436,921</b>	<b>95,002</b>	<b>1,667,588</b>	<b>2,374,996</b>
Deferred outflows of resources:					
Deferred amount for pension costs	26,017	3,798	-	-	29,815
Deferred amount for other postemployment benefits costs	6,794	1,383	-	-	8,177
<b>Total deferred outflows of resources</b>	<b>\$ 32,811</b>	<b>\$ 5,181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,992</b>
<b>Liabilities:</b>					
Current liabilities:					
Warrants and accounts payable	28,160	3,882	1,455	15,390	48,887
Accrued liabilities:					
Other	(1,313)	-	-	400	(913)
Current portion of long-term debt	1,990	-	-	-	1,990
Compensated absences	-	126	-	86	212
Due to primary government	3,810	2,614	744	-	7,168
Pollution remediation	-	5,100	-	-	5,100
Unearned revenue	5,662	1,904	492	825	8,883
Leases obligations/payable	670	-	-	278	948
<b>Total current liabilities</b>	<b>38,979</b>	<b>13,626</b>	<b>2,691</b>	<b>16,979</b>	<b>72,275</b>
Noncurrent liabilities:					
Bonds notes and leases due in more than one year	2,619	1,475	-	-	4,094
Other noncurrent liabilities	1,725	137,590	-	2,803	142,118
Leases obligation/payables LT	1,398	6,029	-	1,369	8,796
Other postemployment benefits	78,366	-	-	-	78,366
Unearned revenue	46,616	32,563	-	-	79,179
Net pension liability	79,845	10,306	-	-	90,151
<b>Total noncurrent liabilities</b>	<b>210,569</b>	<b>187,963</b>	<b>-</b>	<b>4,172</b>	<b>402,704</b>
<b>Total liabilities</b>	<b>249,548</b>	<b>201,589</b>	<b>2,691</b>	<b>21,151</b>	<b>474,979</b>
Deferred inflows of resources:					
Deferred amount for pension costs	41,705	5,980	-	-	47,685
Deferred amount for other postemployment benefits costs	48,482	6,337	-	-	54,819
Leases	40,671	193,539	634	1,495,824	1,730,668
<b>Total deferred inflows of resources</b>	<b>130,858</b>	<b>205,856</b>	<b>634</b>	<b>1,495,824</b>	<b>1,833,172</b>
<b>Net position:</b>					
Net investment in capital assets	17,823	17,330	361	45,802	81,316
Restricted	-	-	82,549	704	83,253
Unrestricted	(191,923)	17,327	8,767	104,107	(61,722)
<b>Total net position</b>	<b>\$ (174,100)</b>	<b>\$ 34,657</b>	<b>\$ 91,677</b>	<b>\$ 150,613</b>	<b>\$ 102,847</b>

**Condensed Statements of Revenues, Expenses, and Changes in Net Position**  
**Year ended June 30, 2022**  
*(in thousands)*

	<b>BPHC</b>	<b>BPDA</b>	<b>TPL</b>	<b>EDIC</b>	<b>Total</b>
Expenses	\$ 230,180	\$ 25,063	\$ 18,239	\$ 48,866	\$ 322,348
Program revenues:					
Charges for services	41,478	20,680	4,239	37,630	104,027
Operating grants and contributions	76,654	15,835	8,859	13,651	114,999
Capital grants and contributions	-	-	-	658	658
Total program revenues	118,132	36,515	13,098	51,939	219,684
<b>Net program revenues (expenses)</b>	<b>(112,048)</b>	<b>11,452</b>	<b>(5,141)</b>	<b>3,073</b>	<b>(102,664)</b>
General revenues:					
Investment income	80	11	(10,847)	24,709	13,953
Sale of property	38	2,392	-	-	2,430
City appropriation	114,679	-	-	-	114,679
Miscellaneous income	1,606	-	2,596	-	4,202
Total general revenues	116,403	2,403	(8,251)	24,709	135,264
<b>Change in net position</b>	<b>4,355</b>	<b>13,855</b>	<b>(13,392)</b>	<b>27,782</b>	<b>32,600</b>
<b>Net position, beginning of year, as restated</b>	<b>(178,455)</b>	<b>20,802</b>	<b>105,069</b>	<b>122,831</b>	<b>70,247</b>
<b>Net position - end of year</b>	<b>\$ (174,100)</b>	<b>\$ 34,657</b>	<b>\$ 91,677</b>	<b>\$ 150,613</b>	<b>\$ 102,847</b>



**Required Supplementary Information**  
**(Unaudited)**

**Schedule of OPEB Contributions - OPEB**  
*(Amounts in thousands)*

	2022	2021	2020	2019
Actuarially determined contribution	\$ 203,857	\$ 188,972	\$ 182,364	\$ 199,400
Contributions in relation to the actuarially determined contribution	172,149	170,560	164,503	176,018
Contribution surplus (deficiency)	\$ (31,708)	\$ (18,412)	\$ (17,861)	\$ (23,382)
Covered payroll	\$ 1,862,730	\$ 1,811,408	\$ 1,776,886	\$ 1,696,838
Contributions as a percentage of covered payroll	9.24%	9.42%	9.26%	10.37%

Note: Information provided for Required Supplementary Information will be provided for 10 years as it becomes available.

**Notes to Schedule:**

Valuation date:

Actuarially determined contribution for fiscal year ending June 30, 2022 was determined with the June 30, 2021 actuarial valuation. This valuation has been rolled forward to the measurement date of June 30, 2022

Methods and assumptions used to determine contribution rates:

Actuarial cost method:	Entry Age Normal
Amortization method:	Payments increasing at 3.25% per year
Remaining amortization:	24 years as of July 1, 2021
Asset valuation method:	Market Value
Inflation:	3.25%
Health care trend rates:	Non-Medicare costs: 7% initial, decreasing 0.25% annually to an ultimate level of 4.5%
	Medicare costs: 7% initial, decreasing 0.25% annually to an ultimate level of 4.5%
	Medicare Part B premiums: 4.5%
Salary increases:	Non-teachers: 4% to 4.5%; Teachers: 4% to 7.5%
Investment return:	6.25%
Mortality:	Pub-2010 generational table using Scale MP-2021 for non-teachers and teachers applied on a gender-specific basis.

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

## Schedule of Changes in Net OPEB Liability and Related Ratios

June 30, 2022

(Amounts in thousands)

## Total OPEB Liability

	2022	2021	2020	2019
Service Cost	\$ 79,852	\$ 77,223	\$ 72,030	\$ 69,659
Interest	192,082	183,843	203,807	194,459
Changes of benefit terms	-	-	(498,655)	-
Differences between expected and actual experience	148,512	(528)	4,981	6,624
Changes of assumptions	(212,471)	-	261,316	-
Benefit payments, including refunds of employee contributions	(132,149)	(130,560)	(124,503)	(136,018)
Net Change in total OPEB liability	75,826	129,978	(81,024)	134,724
Total OPEB liability - beginning	3,058,538	2,928,560	3,009,584	2,874,860
Total OPEB liability - ending	3,134,364	3,058,538	2,928,560	3,009,584
<b>Plan Fiduciary Net Position</b>				
Contributions - employers	172,149	170,560	164,503	176,018
Net investment income, net	(77,643)	166,540	21,035	33,624
Benefit payments, including refunds of employee contributions	(132,149)	(130,560)	(124,503)	(136,018)
Administrative expenses	(5)	(5)	(5)	(4)
Net change in plan fiduciary net position	(37,648)	206,535	61,030	73,620
Plan fiduciary net position - beginning	861,814	655,279	594,249	520,629
Plan fiduciary net position - ending	824,166	861,814	655,279	594,249
Net OPEB liability	\$ 2,310,198	\$ 2,196,724	\$ 2,273,281	\$ 2,415,335
Plan fiduciary net position as a percentage of the total				
OPEB Liability	26.29%	28.19%	22.38%	19.75%
Net OPEB liability as a percentage of the total covered payroll	124.02%	121.27%	127.94%	142.34%
Covered payroll	1,862,730	1,811,408	1,776,886	1,696,838

Notes: Information provided for Required Supplementary Information will be provided for 10 years as it becomes available.

**Notes to Schedule:****Changes in assumptions:**

Changes as of June 30, 2022:

The per capita health care costs, retiree contributions, and trend assumptions were updated.

The mortality projection scale was updated.

**Changes in Plan Provisions:**

Changes as of June 30, 2022: (None)

See accompanying independent auditors' report

**Schedule of City's Proportionate Share of the Net Pension Liability - Boston Retirement System**

(Amounts in millions)

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	28.83%	32.80%	35.96%	36.32%	32.04%	35.66%	36.78%	36.82%
City's proportionate share of the net pension liability	\$ 998	\$ 1,303	\$ 1,639	\$ 1,665	\$ 1,288	\$ 1,484	\$ 1,622	\$ 1,417
Commonwealth's proportionate share of net pension liability associated with the City	2,277	2,429	2,587	2,451	2,451	2,345	2,426	2,092
Total	\$ 3,275	\$ 3,732	\$ 4,226	\$ 4,116	\$ 3,739	\$ 3,829	\$ 4,048	\$ 3,509
City's covered payroll (for the period ended on the measurement date December 31)	\$ 1,776	\$ 1,720	\$ 1,661	\$ 1,609	\$ 1,547	\$ 1,475	\$ 1,475	\$ 1,423
City's proportionate share of the net pension liability as a percentage of covered payroll	56.19%	75.76%	98.68%	103.48%	83.26%	100.61%	109.97%	99.58%
BRS fiduciary net position as a percentage of the total pension liability	73.26%	67.64%	61.91%	58.27%	62.73%	58.44%	55.76%	59.59%

Note: Schedule is intended to show information for ten years. Historical information prior to the implementation of GASB Statement No. 68 is not required if the information is not available. Additional years will be displayed as they become available.

**Schedule of City's Contributions - Boston Retirement System**

(Amounts in millions)

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 313	\$ 284	\$ 257	\$ 234	\$ 193	\$ 193	\$ 179	\$ 165
Contributions in relation to the actuarially determined contribution	313	284	257	234	193	205	179	165
Contribution surplus (deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -
Covered payroll (for the fiscal year ended June 30)	\$ 1,826	\$ 1,777	\$ 1,741	\$ 1,609	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,442
Contributions as a percentage of covered payroll	17.14%	15.98%	14.76%	14.54%	13.16%	13.16%	12.20%	11.44%

Note: Schedule is intended to show information for ten years. Historical information prior to the implementation of GASB Statement No. 68 is not required if the information is not available. Additional years will be displayed as they become available.



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## GENERAL FUND

The General Fund is the operating fund of the City. It is used to account for all revenues, expenditures and other financial resources except those required to be accounted for in other funds.

**GENERAL FUND****Balance Sheet****June 30, 2022***(Amounts in thousands)*

	<b>2022</b>
<b>ASSETS:</b>	
Cash and investments	\$ 1,642,616
Receivables:	
Property taxes	25,241
Motor vehicle / boat excise	32,749
Intergovernmental	12,912
Departmental and other	23,660
Tax title and possession	70,583
Total Receivables	165,145
Allowance:	
Motor vehicle / boat excise	(23,835)
Tax title and possession	(70,582)
Total Allowance	(94,417)
Net receivable	70,728
Due from other funds	1,131
Due from component units	5,667
<b>Total assets</b>	<b>\$ 1,720,142</b>
<b>LIABILITIES:</b>	
Warrants and accounts payable	\$ 64,618
Accrued liabilities:	
Payroll and related costs	260,631
Deposits and other	37,770
Due to other funds	168
Due to component units	1,039
<b>Total liabilities</b>	<b>\$ 364,226</b>
<b>DEFERRED INFLOWS OF RESOURCES AND LEASES:</b>	
Revenue not considered available	40,648
<b>FUND BALANCE:</b>	
Assigned	320,733
Unassigned	994,535
<b>Total fund balance</b>	<b>1,315,268</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 1,720,142</b>

See accompanying independent auditors' report

## GENERAL FUND

### Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2022

(Amounts in thousands)

	2022
<b>REVENUES:</b>	
Real and personal property taxes	\$ 2,819,651
Excises	210,808
Payments in lieu of taxes	92,008
Fines	61,591
Investment income	4,482
Licenses and permits	84,825
Departmental and other	124,563
Intergovernmental	649,471
<b>Total Revenues</b>	<b>4,047,399</b>
<b>EXPENDITURES:</b>	
Current:	
General government	123,041
Human services	36,961
Public safety	797,386
Public works	130,807
Property and development	37,327
Parks and recreation	33,019
Library	41,098
Schools	1,324,486
Public health programs	116,705
Judgments and claims	30,239
Retirement costs	502,585
Other employee benefits	258,112
State and district assessments	332,586
<b>Total current expenditures</b>	<b>3,764,352</b>
Capital outlays	24,269
Debt service	188,461
<b>Total Expenditures</b>	<b>3,977,082</b>
<b>Excess of revenues over expenditures</b>	<b>70,317</b>
<b>OTHER FINANCING USES:</b>	
Transfers in	55,000
Transfers out	(30,995)
Leases issued	9,784
<b>Total other financing uses</b>	<b>33,789</b>
<b>Net change in fund balances</b>	<b>104,106</b>
<b>Fund balance - beginning</b>	<b>1,211,162</b>
<b>Fund balance - ending</b>	<b>\$ 1,315,268</b>

See accompanying independent auditors' report

**GENERAL FUND****Schedule of Revenues and Other Financing Sources Compared to Budget (Budgetary Basis)****Year Ended June 30, 2022***(Amounts in thousands)*

Classification	2022			
	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>PROPERTY TAXES</b>				
Real Estate Taxes	\$ 2,594,694	\$ 2,594,694	\$ 2,597,295	\$ 2,601
Real and Personal Property Taxes	195,455	195,455	196,500	1,045
<b>Revenue class total</b>	<b>2,790,149</b>	<b>2,790,149</b>	<b>2,793,795</b>	<b>3,646</b>
<b>MOTOR VEHICLE EXCISE</b>				
Motor Vehicle Excise - Current	30,000	30,000	36,227	6,227
Motor Vehicle Excise - Prior Years	20,000	20,000	24,576	4,576
Boat Excise - Current and Prior Years	40	40	0	(40)
<b>Revenue class total</b>	<b>50,040</b>	<b>50,040</b>	<b>60,803</b>	<b>10,763</b>
<b>OTHER EXCISE TAXES</b>				
Hotel / Motel Room Excise	32,000	32,000	75,470	43,470
Aircraft Fuel Excise	12,000	12,000	22,849	10,849
Condominium Conversion Excise	500	500	645	145
Short-Term Rental	500	500	552	52
Meals Tax Excise	17,500	17,500	29,409	11,909
Marijuana Local Option Sales T	1,000	1,000	1,013	13
Urban Redevelopment Ch 121A	11,000	11,000	19,083	8,083
Vehicle Rental Surcharge	600	600	873	273
Community Host Agreements	1,000	1,000	-	(1,000)
<b>Revenue class total</b>	<b>76,100</b>	<b>76,100</b>	<b>149,894</b>	<b>73,794</b>
<b>COMMONWEALTH OF MASSACHUSETTS</b>				
State Owned Lands	483	483	483	-
Exemption - Elderly	888	888	1,094	206
Veterans Services - Local Aid	1,297	1,297	1,318	21
Unrestricted General Government Aid	208,223	208,223	208,335	112
Local Share of Racing Taxes	369	369	431	62
Charter School Reimbursement	43,918	43,918	34,705	(9,213)
Chapter 70 Education Aid	223,736	223,736	223,624	(112)
<b>Revenue class total</b>	<b>478,914</b>	<b>478,914</b>	<b>469,990</b>	<b>(8,924)</b>

See accompanying independent auditors' report



## GENERAL FUND

### Schedule of Revenues and Other Financing Sources Compared to Budget (Budgetary Basis)

Year Ended June 30, 2022

(Amounts in thousands)

Classification	2022			Favorable (Unfavorable) Variance
	Original Budget	Final Budget	Actual	
<b>DEPARTMENTAL &amp; OTHER</b>				
Penalties & Interest - Property Taxes	\$ 2,300	\$ 2,300	\$ 3,775	\$ 1,475
Penalties & Interest - Motor Vehicle	2,200	2,200	3,199	999
Penalties & Interest - Tax Title	4,500	4,500	5,777	1,277
Sidewalk Paid in Advance	-	-	1	1
Unapportioned Assessments	-	-	11	11
Other Departmental Fees & Charges	845	845	2,736	1,891
Registry Division Fees	1,600	1,600	1,783	183
Liens	600	600	733	133
Other Departmental	2,640	2,640	3,990	1,350
City Clerk Fees	500	500	600	100
Muni Medicaid Reimbursement	5,400	5,400	10,910	5,510
Medicaid Part D	2,000	2,000	1,124	(876)
Police Services	500	500	904	404
Fire Services	6,000	6,000	6,910	910
Parking Facilities	750	750	2,456	1,706
Street Occupancy	9,500	9,500	14,395	4,895
Street and Sidewalk Permits	1,000	1,000	877	(123)
Property Mgmt - Building Rents	1,200	1,200	1,348	148
St Furniture Program Fixed Fees	1,500	1,500	2,500	1,000
St Furniture Program Adm Fees	500	500	944	444
DoIT/PWD Small Cell Revenue	850	850	722	(128)
DOIT E-Rate	1,400	1,400	1,619	219
Tuition and Transportation - Schools	1,900	1,900	2,477	577
McKinney-Vento reimbursement	800	800	1,064	264
Library Fees	5	5	13	8
Cobra / Self-pay	180	180	180	-
Affirmative Recovery Unit	200	200	2,827	2,627
Fringe-Retirement	5,500	5,500	6,325	825
Pensions and Annuities	5,500	5,500	6,593	1,093
Indirect Costs Reimbursement	400	400	743	343
3rd Party Fringe Reimbursement	200	200	195	(5)
Third-Party Payments	1,496	1,496	1,636	140
Prior Year Reimbursements	500	500	3,128	2,628
Police Detail Administration Fee	2,800	2,800	3,130	330
Administrative Fee 3rd Party Payments	270	270	483	213
<b>Revenue class total</b>	<b>65,536</b>	<b>65,536</b>	<b>96,108</b>	<b>30,572</b>

See accompanying independent auditors' report

**GENERAL FUND****Schedule of Revenues and Other Financing Sources Compared to Budget (Budgetary Basis)****Year Ended June 30, 2022**

Classification	2022			
	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>FINES</b>				
Parking Fines	\$ 48,500	\$ 48,500	\$ 57,381	\$ 8,881
60 Cents Surcharge	500	500	448	(52)
Boots & Tows Fees	650	650	1,496	846
Court Fines	10	10	5	(5)
Moving Violation Fines - Court	1,000	1,000	821	(179)
Fire Safety Fines	40	40	34	(6)
Code Enforcement	1,100	1,100	1,569	469
Revenue class total	<b>51,800</b>	<b>51,800</b>	<b>61,754</b>	<b>9,954</b>
<b>PAYMENTS IN LIEU OF TAXES</b>				
Massport	20,480	20,480	20,538	58
Miscellaneous PILOT's	29,170	29,170	36,071	6,901
Miscellaneous Ch 121B Section 16	6,000	6,000	11,748	5,748
Miscellaneous Ch 121A Section 6A	11,000	11,000	22,995	11,995
EDIC Chapter 121C PILOT	700	700	485	(215)
Revenue class total	<b>67,350</b>	<b>67,350</b>	<b>91,837</b>	<b>24,487</b>
<b>INVESTMENT INCOME</b>				
Interest on Investments	2,800	2,800	4,429	1,629
Revenue class total	<b>2,800</b>	<b>2,800</b>	<b>4,429</b>	<b>1,629</b>
<b>LICENSES AND PERMITS</b>				
Building Structures and Permits	45,000	45,000	64,075	19,075
Weights and Measures	290	290	259	(31)
Street and Curb Permits	2,800	2,800	2,788	(12)
Pre-rental Inspections	1,200	1,200	2,338	1,138
Other Departmental Licenses & Permits	430	430	390	(40)
Health Inspections	1,530	1,530	1,656	126
Alcoholic Beverages and Licenses	4,500	4,500	4,563	63
Marijuana License	10	10	29	19
Entertainment Licenses	1,000	1,000	1,777	777
Police Firearm Permits	30	30	61	31
Other Business Licenses and Permits	160	160	156	(4)
Cable Television	5,200	5,200	5,690	490
Dog Licenses	220	220	250	30
Revenue class total	<b>62,370</b>	<b>62,370</b>	<b>84,032</b>	<b>21,662</b>
<b>MISCELLANEOUS</b>				
Air Rights	267	267	267	-
Revenue class total	<b>267</b>	<b>267</b>	<b>267</b>	<b>-</b>
<b>TRANSFERS AND OTHER AVAILABLE FUNDS</b>				
Appropriated Cemetery Trustee	950	950	-	(950)
Appropriated Parking Meter Receipts	30,000	30,000	-	(30,000)
Appropriated Funds Balance	40,000	40,000	-	(40,000)
American Rescue Plan	55,000	55,000	55,000	-
Revenue class total	<b>125,950</b>	<b>125,950</b>	<b>55,000</b>	<b>(70,950)</b>
<b>Total Revenues and Other financing Sources</b>	<b>\$ 3,771,276</b>	<b>\$ 3,771,276</b>	<b>\$ 3,867,909</b>	<b>\$ 96,633</b>

See accompanying independent auditors' report

## GENERAL FUND

### Schedule of Expenditures Compared to Budget (Budgetary Basis)

Year Ended June 30, 2022

(Amounts in thousands)

Classification	2022			Favorable (Unfavorable) Variance
	Original Budget	Final Budget	Actual	
<b>GENERAL GOVERNMENT</b>				
Costs of Issuance - RANS	\$ 500	\$ 179	\$ 179	\$ -
Annual Audit Costs	750	708	708	-
Mayor's Office	4,881	4,809	4,808	1
City Council	6,136	5,974	5,973	1
Office of New Bostonians	1,705	1,693	1,692	1
Consumer Affairs and Licensing	1,800	1,653	1,651	2
Election Department - Election Division	5,637	5,381	5,380	1
Election Department - Listing Board	639	573	572	1
Auditing Department	3,016	3,046	3,045	1
Assessing Department	7,947	7,281	7,281	-
Treasury Department - Collecting Division	3,515	3,407	3,308	99
Treasury Department - Treasury Division	1,941	1,851	1,850	1
Office of Budget Management	3,521	2,832	2,831	1
Human Resources	6,178	5,179	5,179	-
Purchasing Division	2,130	2,238	2,238	-
Office of Administration & Finance	1,246	2,390	2,390	-
Office of Labor Relations	1,605	1,326	1,324	2
Department of Innovation & Technology	39,893	46,600	46,600	-
Intergovernmental Relations	1,407	1,171	1,170	1
Law Department	8,234	8,228	8,227	1
Risk Retention Reserved	2,500	3,800	3,800	-
Housing Trust Fund	618	525	525	-
City Clerk	1,404	1,442	1,442	-
Registry Division	1,145	1,083	1,082	1
Finance Commission	304	305	305	-
Tregor Reserve Fund	1,132	2,250	2,250	-
Office of Equity	4,335	3,291	3,290	1
Office of Civil Rights	518	505	501	4
Commission for Persons with Disabilities	624	513	512	1
Office of Diversity	355	255	254	1
Office of Resiliency & Racial Equity	1,651	1,742	1,740	2
Language & Community Access	1,170	718	717	1
Police Accountability & Transparency	1,301	720	718	2
Neighborhood Services	4,129	4,223	4,222	1
Arts & Cultural Develop	3,629	3,497	3,495	2
Arts, Tourism & Special Events	2,503	2,034	2,032	2
Women's Commission	869	750	749	1
Participatory Budgeting	1,000	1,000	-	1,000
Reserve for Collective Bargaining	10,000	52,000	52,000	-
<b>Function Total</b>	<b>141,868</b>	<b>187,172</b>	<b>186,040</b>	<b>1,132</b>
<b>HUMAN SERVICES</b>				
Boston Centers for Youth & Families	29,494	26,063	26,063	-
Elderly Commission	5,205	4,224	4,223	1
Office of Health & Human Service	5,894	3,878	3,876	2
Human Right Commission	603	372	370	2
Veterans Services Department	4,613	2,558	2,556	2
<b>Function total</b>	<b>45,809</b>	<b>37,095</b>	<b>37,088</b>	<b>7</b>

(continued)

See accompanying independent auditors' report

## GENERAL FUND

## Schedule of Expenditures Compared to Budget (Budgetary Basis)

Year Ended June 30, 2022

(Amounts in thousands)

Classification	2022			
	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>PUBLIC SAFETY</b>				
Police Department	\$ 399,871	\$ 400,451	\$ 420,412	\$ (19,961)
Fire Department	275,571	275,808	289,514	(13,706)
Mayor's Office - Emergency Preparedness	1,134	1,137	1,136	1
Transportation - Traffic Division	32,769	33,042	33,041	1
Transportation - Parking Clerk	8,091	7,814	7,813	1
Inspection Services Department	21,971	21,663	21,662	1
Youth Fund	12,475	11,214	11,213	1
<b>Function total</b>	<b>751,882</b>	<b>751,129</b>	<b>784,791</b>	<b>(33,662)</b>
<b>PUBLIC WORKS</b>				
Public Works Department	103,868	100,799	100,797	2
Central Maintenance Facility	3,167	3,885	3,885	-
Snow & Winter Management	21,708	21,708	28,517	(6,809)
<b>Function total</b>	<b>128,743</b>	<b>126,392</b>	<b>133,199</b>	<b>(6,807)</b>
<b>PROPERTY AND DEVELOPMENT</b>				
Property Management	27,732	35,678	35,678	-
Neighborhood Development	35,373	35,289	35,288	1
<b>Function total</b>	<b>63,105</b>	<b>70,967</b>	<b>70,966</b>	<b>1</b>
<b>PARKS AND RECREATION</b>				
Parks and Recreation Department	25,590	31,890	31,890	-
Environment Department	4,989	4,769	4,769	-
Cemetery Division	2,562	2,624	2,476	148
<b>Function total</b>	<b>33,141</b>	<b>39,283</b>	<b>39,135</b>	<b>148</b>
<b>LIBRARY</b>				
Library Department	42,243	42,243	40,924	1,319
<b>Function total</b>	<b>42,243</b>	<b>42,243</b>	<b>40,924</b>	<b>1,319</b>
<b>SCHOOLS</b>				
Boston Public Schools	1,294,719	1,294,720	1,294,706	14
<b>Function total</b>	<b>1,294,719</b>	<b>1,294,720</b>	<b>1,294,706</b>	<b>14</b>
<b>PUBLIC HEALTH</b>				
Public Health Commission	110,698	114,802	114,802	-
<b>Function total</b>	<b>110,698</b>	<b>114,802</b>	<b>114,802</b>	<b>-</b>

(continued)

See accompanying independent auditors' report

## GENERAL FUND

### Schedule of Expenditures Compared to Budget (Budgetary Basis)

Year Ended June 30, 2022

(Amounts in thousands)

Classification	2022			
	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>JUDGMENTS AND CLAIMS</b>				
Execution of Courts	\$ 5,000	\$ 5,000	\$ 34,509	\$ (29,509)
<b>Function total</b>	<b>5,000</b>	<b>5,000</b>	<b>34,509</b>	<b>(29,509)</b>
<b>OTHER EMPLOYEE BENEFITS</b>				
Medicare Payments	12,636	10,891	10,891	-
Health Benefits & Insurance	-	1,005	1,005	-
Health Insurance	212,237	205,207	205,207	-
Unemployment Compensation	350	190	190	-
Workers' Compensation Fund	2,000	1,485	1,485	-
OPEB Stabilization Fund	40,000	40,000	40,000	-
<b>Function total</b>	<b>267,223</b>	<b>258,778</b>	<b>258,778</b>	<b>-</b>
<b>PENSION COSTS</b>				
Boston Retirement System	323,684	323,684	323,684	-
Pensions and Annuities - City	3,900	3,330	3,330	-
<b>Function total</b>	<b>327,584</b>	<b>327,014</b>	<b>327,014</b>	<b>-</b>
<b>DEBT REQUIREMENTS</b>				
Redemption of City Loans	138,205	134,898	134,898	-
City Debt and Interest Payments	60,945	46,831	46,831	-
Temporary Notes	3,000	-	-	-
MWPAT Principal	637	673	673	-
MWPAT Interest	236	236	236	-
Debt Service Sinking Funds	1,455	1,455	1,455	-
Lease Payments	638	-	-	-
<b>Function total</b>	<b>205,116</b>	<b>184,093</b>	<b>184,093</b>	<b>-</b>
<b>STATE &amp; DISTRICT ASSESSMENTS</b>				
Health Insurance/Retirement	26	26	26	-
Parking Surcharge	2,288	2,195	2,195	-
Mosquito Control Projects	291	291	291	-
Special Education Chapter 766	733	560	560	-
Metropolitan Air Pollution Center	302	302	302	-
Metropolitan Area Planning	380	380	380	-
MBTA Assessments	94,117	94,117	94,117	-
MDC Assessments	12	12	12	-
School Choice	1,477	1,962	1,962	-
Charter School Sending Tuition	251,621	229,842	229,842	-
Suffolk County Jail	2,898	2,898	2,898	-
<b>Function total</b>	<b>354,145</b>	<b>332,585</b>	<b>332,585</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 3,771,276</b>	<b>\$ 3,771,273</b>	<b>\$ 3,838,630</b>	<b>\$ (67,357)</b>

See accompanying independent auditors' report



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## **SPECIAL REVENUE FUND**

The Special Revenue Fund is used to account for the proceeds of specific revenue sources, other than debt service, trust funds or capital projects that are legally restricted or committed for specific purposes.

This fund accounts for a number of federal and state grants administered by the City's individual departments in addition to Community Preservation Act funds.

**SPECIAL REVENUE FUND****Combining Balance Sheet****June 30, 2022***(Amounts in thousands)*

	Special Revenue	CPA Fund	Total 2022
<b>ASSETS:</b>			
Cash and investments	\$ 796,885	\$ 27,638	\$ 824,523
Receivables, net:			
Intergovernmental	100,644	-	100,644
Departmental and other	21,652	27	21,679
Total receivables	122,296	27	122,323
Due from other funds	2,370	-	2,370
<b>Total Assets</b>	<b>\$ 921,551</b>	<b>\$ 27,665</b>	<b>\$ 949,216</b>
<b>LIABILITIES:</b>			
Warrants and accounts payable	\$ 36,864	\$ 556	\$ 37,420
Accrued liabilities:			
Payroll and related costs	4,605	21	4,626
Deposits and other	96,720	-	96,720
Unearned Revenue	472,272	-	472,272
Due to other funds	3,044	56	3,100
<b>Total liabilities</b>	<b>613,505</b>	<b>633</b>	<b>614,138</b>
<b>DEFERRED INFLOWS OF RESOURCES AND LEASES</b>			
Revenue not considered available	2,521	6	2,527
<b>Total deferred inflows of resources and leases</b>	<b>2,521</b>	<b>6</b>	<b>2,527</b>
<b>FUND BALANCE:</b>			
Restricted	9,624	27,026	36,650
Assigned	295,901	-	295,901
<b>Total fund balance</b>	<b>305,525</b>	<b>27,026</b>	<b>332,551</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 921,551</b>	<b>\$ 27,665</b>	<b>\$ 949,216</b>



## SPECIAL REVENUE FUND

### Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2022

(Amounts in thousands)

	Special Revenue	CPA Fund	Total 2022
<b>REVENUES:</b>			
Real and Personal Taxes	\$ -	\$ 122	\$ 122
Investment income	60	111	171
Licenses and permits	34	-	34
Departmental and other	32,176	24,064	56,240
Intergovernmental	516,414	10,137	526,551
<b>Total revenues</b>	<b>548,684</b>	<b>34,434</b>	<b>583,118</b>
<b>EXPENDITURES:</b>			
Current:			
General government	14,711	44,600	59,311
Human services	16,540	-	16,540
Public safety	28,735	-	28,735
Public works	5,840	-	5,840
Property & development	204,922	-	204,922
Parks and recreation	2,098	-	2,098
Library	3,321	-	3,321
Schools	185,036	-	185,036
Public health programs	19,488	-	19,488
Total current expenditures	480,691	44,600	525,291
Capital outlays	726	-	726
<b>Total Expenditures</b>	<b>481,417</b>	<b>44,600</b>	<b>526,017</b>
<b>Excess of revenues over expenditures</b>	<b>67,267</b>	<b>(10,166)</b>	<b>57,101</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Premiums on long-term debt issued	574	-	574
Transfer in	29,540	-	29,540
Transfer out	(69,192)	-	(69,192)
<b>Total other financing sources (uses)</b>	<b>(39,078)</b>	<b>-</b>	<b>(39,078)</b>
<b>Net change in fund balances</b>	<b>28,189</b>	<b>(10,166)</b>	<b>18,023</b>
<b>Fund balance - beginning</b>	<b>277,336</b>	<b>37,192</b>	<b>314,528</b>
<b>Fund balance - ending</b>	<b>\$ 305,525</b>	<b>\$ 27,026</b>	<b>\$ 332,551</b>

See accompanying independent auditors' report



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## **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Such resources are derived principally from proceeds of general obligation bonds and from federal and state grants.

**CAPITAL PROJECTS FUND****Balance Sheet****June 30, 2022***(Amounts in thousands)*

	<b>2022</b>
<b>ASSETS:</b>	
Cash and investments	\$ 226,377
Cash and investment held by trustees	31,643
Intergovernmental receivables	12,350
<b>Total Assets</b>	<b>\$ 270,370</b>
<b>LIABILITIES:</b>	
Warrants and accounts payable	\$ 75,972
Due to other funds	171
Payroll and related costs	55
<b>Total liabilities</b>	<b>76,198</b>
<b>DEFERRED INFLOWS OF RESOURCES AND LEASES:</b>	
Revenue not considered available	1,739
<b>FUND BALANCE:</b>	
Restricted	192,433
<b>Total fund balance</b>	<b>192,433</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 270,370</b>

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
COMBINING, INDIVIDUAL FUND STATEMENTS AND SCHEDULES

**CAPITAL PROJECTS FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance**

**Year Ended June 30, 2022**

*(Amounts in thousands)*

	<b>2022</b>
<b>REVENUES:</b>	
Intergovernmental	\$ 33,830
<b>Total revenues</b>	<b>33,830</b>
<b>EXPENDITURES:</b>	
Capital outlays	369,485
<b>Total expenses</b>	<b>369,485</b>
 <b>Deficiency of revenues under expenditures</b>	 <b>(335,655)</b>
<b>OTHER FINANCING SOURCES (USES):</b>	
Long-term debt and leases issued	365,891
Premiums on long-term debt issued	61,636
Operating transfers, net	14,192
<b>Total other financing sources (uses)</b>	<b>441,719</b>
<b>Net change in fund balances</b>	<b>106,064</b>
<b>Fund balance - beginning</b>	<b>86,369</b>
<b>Fund balance - ending</b>	<b>\$ 192,433</b>

*See accompanying independent auditors' report*

FISCAL YEAR ENDED JUNE 30, 2022



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## OTHER GOVERNMENTAL FUNDS

Other Governmental Funds are those funds that are not defined as major funds.

Permanent Funds, established by GASB Statement No. 34, is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. The permanent funds are composed of the following pools:

Pool#1 is a co-mingled investment fund and is used for the maintenance and improvement of the City's parks and cemeteries and the erection and maintenance of statues and monuments for the use and enjoyment of City residents.

Pool#2 is a co-mingled investment fund and is used for scholarship awards, the purchase of educational equipment, and the aid of needy students.

Pool#7 is a co-mingled investment fund of various non-testamentary pooled funds of the City of Boston.

The expendable portion of the fund is composed of donations/contributions from either individuals or organizations. Donations/ contributions are to be expended in conformity with their respective trust instruments.

Debt Service Fund is used to account for resources accumulating for principal and interest for the 2009 Qualified Construction School Bond.

Dudley Square Realty Corporation (DSRC) and Ferdinand Building Development Corporation (FBDC) – The DSRC and FBDC are non-profit organizations qualified as tax-exempt entities under Section 501(c)(3) of the Internal Revenue Code. Although legally separate, both DSRC and FBDC provide services entirely, or almost entirely, to the City and thus have been reported as blended component units. DSRC and FBDC are used to account for the construction and financing of the Dudley Municipal Center.



## OTHER GOVERNMENTAL FUNDS

## Combining Balance Sheet

June 30, 2022

(Amounts in thousands)

	Permanent Funds				Capital Projects Fund	Special Revenue Fund	Total Other Governmental Funds
	Pool 1	Pool 2	Pool 7	Debt Service Fund	Dudley Square Realty Corp.	Ferdinand Building Development Corp.	2022
<b>ASSETS:</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 17,579	\$ -	\$ -	\$ 17,579
Cash and investments held by trustees	77,315	837	24,973	-	1,155	2,115	106,395
Receivables, net	52	2	269	-	-	260	583
<b>Total assets</b>	<b>\$ 77,367</b>	<b>\$ 839</b>	<b>\$ 25,242</b>	<b>\$ 17,579</b>	<b>\$ 1,155</b>	<b>\$ 2,375</b>	<b>\$ 124,557</b>
<b>LIABILITIES:</b>							
Warrants and accounts payable	\$ 259	\$ 4	\$ 359	\$ -	\$ 21	\$ 6	\$ 649
Accrued liabilities	-	-	82	-	-	26	108
Due to other funds	-	-	62	-	-	-	62
<b>Total liabilities</b>	<b>259</b>	<b>4</b>	<b>503</b>	<b>-</b>	<b>21</b>	<b>32</b>	<b>819</b>
<b>DEFERRED INFLOWS OF RESOURCES AND LEASES</b>							
Revenue not considered available	-	-	-	-	-	185	185
<b>Total deferred inflows of resources and leases</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>185</b>
<b>FUND BALANCE:</b>							
Nonexpendable	21,360	144	-	-	-	-	21,504
Restricted	55,748	691	24,739	17,579	1,134	2,158	102,049
<b>Total fund balance</b>	<b>77,108</b>	<b>835</b>	<b>24,739</b>	<b>17,579</b>	<b>1,134</b>	<b>2,158</b>	<b>123,553</b>
<b>Total liabilities, deferred inflows of resources and leases, and fund balance</b>	<b>\$ 77,367</b>	<b>\$ 839</b>	<b>\$ 25,242</b>	<b>\$ 17,579</b>	<b>\$ 1,155</b>	<b>\$ 2,375</b>	<b>\$ 124,557</b>

See accompanying independent auditors' report



## OTHER GOVERNMENTAL FUNDS

### Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2022

(Amounts in thousands)

	Permanent Funds				Capital Projects Fund	Special Revenue Fund	Total Other Governmental Funds
	Pool 1	Pool 2	Pool 7	Debt Service Fund	Dudley Square Realty Corp.	Ferdinand Building Development Corp.	2022
<b>REVENUES:</b>							
Investment income (loss)	\$ (3,553)	\$ (50)	\$ 3,619	\$ 9	\$ -	\$ 8	\$ 33
Departmental and other	364	-	10,667	363	-	238	11,632
<b>Total revenues</b>	<b>\$ (3,189)</b>	<b>\$ (50)</b>	<b>\$ 14,286</b>	<b>\$ 372</b>	<b>\$ -</b>	<b>\$ 246</b>	<b>\$ 11,665</b>
<b>EXPENDITURES:</b>							
General government	4,104	13	5,473	-	(19)	368	9,939
<b>Total expenditures</b>	<b>4,104</b>	<b>13</b>	<b>5,473</b>	<b>-</b>	<b>(19)</b>	<b>368</b>	<b>9,939</b>
<b>Net change in fund balances</b>	<b>(7,293)</b>	<b>(63)</b>	<b>8,813</b>	<b>372</b>	<b>19</b>	<b>(122)</b>	<b>1,726</b>
<b>OTHER FINANCING SOURCES:</b>							
Transfers in	-	-	-	1,455	-	-	1,455
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,455</b>	<b>-</b>	<b>-</b>	<b>1,455</b>
<b>Net change in fund balances</b>	<b>(7,293)</b>	<b>(63)</b>	<b>8,813</b>	<b>1,827</b>	<b>19</b>	<b>(122)</b>	<b>3,181</b>
<b>Fund balance - beginning</b>	<b>84,401</b>	<b>898</b>	<b>15,926</b>	<b>15,752</b>	<b>1,115</b>	<b>2,280</b>	<b>120,372</b>
<b>Fund balance - ending</b>	<b>\$ 77,108</b>	<b>\$ 835</b>	<b>\$ 24,739</b>	<b>\$ 17,579</b>	<b>\$ 1,134</b>	<b>\$ 2,158</b>	<b>\$ 123,553</b>

See accompanying independent auditors' report



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## **INTERNAL SERVICE FUND**

Internal Service Fund accounts for the City's self-insurance for health benefits provided by Blue Cross Blue Shield of Massachusetts and AllWays Health Partners for City employees, their dependents and retirees. The Internal Service Fund is included in the governmental activities column in the government-wide financial statements.

**INTERNAL SERVICE FUND****Statement of Net Position****June 30, 2022***(amounts in thousands)*

	<b>2022</b>
<b>ASSETS:</b>	
Cash and Investments	\$ 85,020
Due from component unit	1,501
Other assets	11,848
<b>Total Assets</b>	<b>98,369</b>
<b>LIABILITIES:</b>	
Accrued liabilities	30,562
<b>Total liabilities</b>	<b>30,562</b>
<b>NET POSITION:</b>	
Unrestricted	67,807
<b>Total net position</b>	<b>\$ 67,807</b>

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**INTERNAL SERVICE FUND**

**Statement of Revenues, Expenses and Changes in Net Position**

**Year Ended June 30, 2022**

*(Amounts in thousands)*

	<b>2022</b>
<b>REVENUES:</b>	
Employee contributions	\$ 87,150
Employer contributions	200,565
<b>Total revenues</b>	<b>287,715</b>
<b>EXPENDITURES:</b>	
Health benefits	316,923
<b>Total expenditures</b>	<b>316,923</b>
<b>Change in net position</b>	<b>(29,208)</b>
<b>Net position - beginning</b>	<b>97,015</b>
<b>Net position - ending</b>	<b>\$ 67,807</b>

*See accompanying independent auditors' report*

FISCAL YEAR ENDED JUNE 30, 2022

**INTERNAL SERVICE FUND****Statement of Cash Flows****Year Ended June 30***(Amounts in thousands)*

	<b>2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from employees and employer	\$ 287,715
Cash paid to vendors	(317,216)
<b>Net cash used in operating activities</b>	<b>(29,501)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>114,521</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 85,020</b>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>	
Operating income	\$ (29,208)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Other assets	(1,394)
Due from component units / receivables	1,357
Accrued liabilities	(256)
<b>Net cash used in operating activities</b>	<b>\$ (29,501)</b>

*See accompanying independent auditors' report*



# FIDUCIARY FUNDS

## **EMPLOYEE RETIREMENT**

Boston Retirement System is a defined benefit contributory retirement plan covering employees of the City of Boston, Boston Public Health Commission, Boston Housing Authority, Boston Redevelopment Authority, and the Boston Water and Sewer Commission. The System is subject to benefit provisions and financing requirements set forth primarily in Chapter 32 of the Massachusetts General Laws.

## **OPEB TRUST FUND**

The OPEB Trust Fund is an irrevocable trust fund established for other postemployment benefits. The assets are appropriated from the General Fund and accumulate to reduce the unfunded actuarial liability for health care and other postemployment benefits.

## **PRIVATE PURPOSE TRUST FUNDS**

Private purpose trust funds are used to report any trust arrangement not otherwise classified as pension or benefit trusts, or an investment trust fund, "under which principal and income benefit individuals, private organizations, or other governments."

Pool#1 is a co-mingled investment fund of various trust funds of the City. A number of the Pool#1 trust funds are for the maintenance and improvement of the City's parks and cemeteries for the use and enjoyment of City residents. The other portion of Pool#1 trust funds lack a general government purpose and are therefore classified here as private purpose trust funds.

Pool#2 is a co-mingled investment fund and is used for scholarship awards, the purchase of educational equipment, and the aid of needy students.

Pool#5 is formed by the will of George R. White dated May 21, 1920. The will requires that the fund's income be used for the creation of public utility and beauty for the use and enjoyment of the inhabitants of the City.

Pool#7 is a co-mingled investment fund of various non-testamentary trust funds of the City of Boston. The expendable portion of the fund is composed of donations/contributions from either individuals or organizations. Donations/contributions are to be expended in conformity with their respective trust instruments.

## **LAW ENFORCEMENT TRUST FUND**

Law Enforcement Trust Fund accounts for proceeds from property seized from illegal drug-related activities. Funds can be used to defray the costs of protracted investigations, to provide technical equipment or expertise, and to provide matching funds for federal grants.

## **STUDENT ACTIVITY CUSTODIAL FUND**

Student activity accounts are accounts set up for the express purpose of conducting student activities. Student activities for this purpose are broadly defined to be co-curricular in nature, contingent on a fee or fundraising, and for the sole benefit of students. Funds collected for student activities belong to the students. Funds may be received and expended by school leaders on behalf of the students through the student activity account.

## **BEFORE & AFTER SCHOOL PROGRAMS**

The City of Boston has created a dedicated Citizens Bank account for Before/After School Accounts, known as the "Custodial Account." Participating schools will receive their own unique deposit slips. The funds will be solely used for before and after school programs.



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## PENSION AND OPEB TRUST FUNDS

### Combining Statement of Plan Net Position

Years Ended December 31, 2021 (Pension) and June 30, 2022 (OPEB)

(Amounts in thousands)

	Pension Trust Fund	OPEB Trust Fund	Total
<b>ASSETS:</b>			
Cash and investments	\$ 9,521,882	\$ 860,028	\$ 10,381,910
Receivables:			
Interest and dividends	12,287	-	12,287
Securities sold	25,830	-	25,830
Employer contributions	15,796	-	15,796
Other	4,366	-	4,366
Total receivables	58,279	-	58,279
Prepaid expenses	1,726	-	1,726
Securities lending short-term collateral investment pool	176,478	-	176,478
<b>Total Assets</b>	<b>\$ 9,758,365</b>	<b>\$ 860,028</b>	<b>\$ 10,618,393</b>
<b>LIABILITIES:</b>			
Accounts payable, accrued expenses and other liabilities	\$ 23,780	\$ 312	\$ 24,092
Securities purchased	74,518	-	74,518
Collateral held on securities lending	176,437	-	176,437
<b>Total liabilities</b>	<b>274,735</b>	<b>312</b>	<b>275,047</b>
<b>NET POSITION RESTRICTED FOR:</b>			
Held in trust for pension and OPEB benefits and other purposes	<b>\$ 9,483,630</b>	<b>\$ 859,716</b>	<b>\$ 10,343,346</b>

See accompanying independent auditors' report

**BOSTON RETIREMENT SYSTEM****Statement of Plan Net Position****Year Ended December 31, 2021***(Amounts in thousands)*

	<b>Total Boston Retirement System</b>
	<b>2022</b>
<b>ASSETS:</b>	
Cash and investments	\$ 9,521,882
Receivables:	
Interest and dividends	12,287
Securities sold	25,830
Employer contributions	15,796
Other	4,366
Total receivables	58,279
Prepaid expenses	1,726
Securities lending short-term collateral investment pool	176,478
<b>Total Assets</b>	<b>\$ 9,758,365</b>
<b>LIABILITIES:</b>	
Accounts payable, accrued expenses and other liabilities	\$ 23,780
Securities purchased	74,518
Collateral held on securities lending	176,437
<b>Total liabilities</b>	<b>274,735</b>
<b>NET POSITION RESTRICTED FOR:</b>	
Held in trust for pension benefits	<b>\$ 9,483,630</b>

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**OPEB TRUST FUND**

**Statement of Plan Net Position**

**Year Ended June 30, 2022**

*(Amounts in thousands)*

	<b>2022</b>
<b>ASSETS:</b>	
Cash and investments	\$ 860,028
<b>Total Assets</b>	<b>860,028</b>
<b>LIABILITIES:</b>	
Accounts payable, accrued expenses and other liabilities	\$ 312
<b>Total liabilities</b>	<b>312</b>
<b>NET POSITION RESTRICTED FOR:</b>	
Held in trust for OPEB	<b>\$ 859,716</b>

*See accompanying independent auditors' report*

FISCAL YEAR ENDED JUNE 30, 2022

**PRIVATE PURPOSE TRUST FUNDS****Combining Statement of Net Position****Year Ended June 30, 2022***(Amounts in thousands)*

	<b>Pool 1</b>	<b>Pool 2</b>
<b>ASSETS:</b>		
Cash and investments	\$ 35,069	\$ 671
Receivables:		
Lease receivable	-	-
Other	83	1
Total receivables	<u>83</u>	<u>1</u>
Other assets	-	-
<b>Total Assets</b>	<u><b>35,152</b></u>	<u><b>672</b></u>
<b>LIABILITIES:</b>		
Accounts payable	\$ 356	\$ 4
<b>Total liabilities</b>	<u><b>356</b></u>	<u><b>4</b></u>
<b>Deferred inflows of resources:</b>		
Deferred amount for leases	-	-
<b>Total deferred inflow of resources</b>	<u>-</u>	<u>-</u>
<b>NET POSITION RESTRICTED FOR:</b>		
Held in trust for other purposes	<u><u>\$ 34,796</u></u>	<u><u>\$ 668</u></u>

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
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		Total Private Purpose Trust Funds	
Pool 5	Pool 7	2022	
\$ 30,879	\$ 76,809	\$ 143,428	
2,779	-	2,779	
21	1,700	1,805	
2,800	1,700	4,584	
30	-	30	
33,709	78,509	148,042	
\$ 97	\$ 1,327	\$ 1,784	
97	1,327	1,784	
\$ 2,753	-	\$ 2,753	
2,753	-	2,753	
\$ 30,859	\$ 77,182	\$ 143,505	

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

**CUSTODIAL FUNDS****Combining Statement of Net Position****June 30, 2022***(Amounts in thousands)*

	Law Enforcement Trust Fund	Student Activity Fund	Before and After School Fund	Total Custodial Funds 2022
<b>ASSETS:</b>				
Cash and investments	\$ 10,384	\$ 919	\$ 383	\$ 11,686
<b>Total assets</b>	<b>10,384</b>	<b>919</b>	<b>383</b>	<b>11,686</b>
<b>LIABILITIES:</b>				
Refunds payable and other	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION:</b>	10,384	919	383	11,686
<b>Total net position</b>	<b>\$ 10,384</b>	<b>\$ 919</b>	<b>\$ 383</b>	<b>\$ 11,686</b>

## PENSION AND OPEB TRUST FUNDS

### Combining Statement of Changes in Plan Net Position

Years Ended December 31, 2021 (Pension) and June 30, 2022 (OPEB)

(Amounts in thousands)

	Pension Trust Fund	OPEB Trust Fund	Total
<b>ADDITIONS:</b>			
Contributions:			
Employers	\$ 370,857	\$ 179,222	\$ 550,079
Employees	179,999	-	179,999
Commonwealth of Massachusetts (nonemployer)	179,848	-	179,848
Net appreciation (depreciation) in fair value of investments	1,042,643	(90,721)	951,922
Interest and dividends	163,724	11,585	175,309
Management and related fees	(54,208)	(1,862)	(56,070)
Securities lending income	972	-	972
Borrower rebates and fees	(272)	-	(272)
Intergovernmental	9,311	-	9,311
Miscellaneous Income	4	-	4
<b>Total additions</b>	<b>1,892,878</b>	<b>98,224</b>	<b>1,991,102</b>
<b>DEDUCTIONS:</b>			
Benefits	678,879	136,972	815,851
Reimbursements to other systems	8,971	-	8,971
Refunds of contributions	16,274	-	16,274
Administration	9,999	5	10,004
<b>Total deductions</b>	<b>714,123</b>	<b>136,977</b>	<b>851,100</b>
<b>Changes in net position</b>	<b>1,178,755</b>	<b>(38,753)</b>	<b>1,140,002</b>
<b>Net position - beginning of year</b>	<b>8,304,875</b>	<b>898,469</b>	<b>9,203,344</b>
<b>Net position - end of year</b>	<b>\$ 9,483,630</b>	<b>\$ 859,716</b>	<b>\$ 10,343,346</b>

See accompanying independent auditors' report

**BOSTON RETIREMENT SYSTEM****Statement of Changes in Plan Net Position****Year Ended December 31, 2021***(Amounts in thousands)*

	<b>2021</b>
<b>ADDITIONS:</b>	
Contributions:	
Employers	\$ 370,857
Employees	179,999
Commonwealth of Massachusetts (nonemployer)	179,848
Net appreciation (depreciation) in fair value of investments	1,042,643
Interest and dividends	163,724
Management and related fees	(54,208)
Securities lending income	972
Borrower rebates and fees	(272)
Intergovernmental	9,311
Miscellaneous Income	4
<b>Total additions</b>	<b>1,892,878</b>
<b>DEDUCTIONS:</b>	
Benefits	678,879
Reimbursements to other systems	8,971
Refunds of contributions	16,274
Administration	9,999
<b>Total deductions</b>	<b>714,123</b>
<b>Changes in net position</b>	<b>1,178,755</b>
<b>Net position - beginning of year</b>	<b>8,304,875</b>
<b>Net position - end of year</b>	<b>\$ 9,483,630</b>



ANNUAL COMPREHENSIVE FINANCIAL REPORT  
COMBINING, INDIVIDUAL FUND STATEMENTS AND SCHEDULES

**OPEB TRUST FUND**

**Statement of Changes in Plan Net Position**

**Year Ended June 30, 2022**

*(Amounts in thousands)*

	<b>2022</b>
<b>ADDITIONS:</b>	
Contributions:	
Employers	\$ 179,222
Net depreciation in fair value of investments	(90,721)
Interest and dividends	11,585
Management and related fees	(1,862)
<b>Total additions</b>	<b>98,224</b>
<b>DEDUCTIONS:</b>	
Benefits	136,973
Administrative expenses and other	5
<b>Total deductions</b>	<b>136,978</b>
<b>Changes in net position</b>	<b>(38,754)</b>
<b>Net position - beginning of year</b>	<b>898,470</b>
<b>Net position - end of year</b>	<b>\$ 859,716</b>

*See accompanying independent auditors' report*

FISCAL YEAR ENDED JUNE 30, 2022

**PRIVATE PURPOSE TRUST FUNDS****Combining Statement of Changes in Net Position****Year Ended June 30, 2022***(Amounts in thousands)*

	<b>Pool 1</b>	<b>Pool 2</b>
<b>ADDITIONS:</b>		
Investment income (loss)	\$ (871)	\$ (35)
Lease income	-	-
Donations and other	630	-
<b>Total additions</b>	<b>(241)</b>	<b>(35)</b>
<b>DEDUCTIONS:</b>		
Administrative expenses and other	4,343	9
<b>Total operating expenses</b>	<b>4,343</b>	<b>9</b>
<b>Net changes in net position</b>	<b>(4,584)</b>	<b>(44)</b>
<b>Net position - beginning of year, as restated</b>	<b>39,380</b>	<b>712</b>
<b>Net position - end of year</b>	<b>\$ 34,796</b>	<b>\$ 668</b>

		Total Private Purpose Trust Funds	
Pool 5	Pool 7	2022	
\$ (387)	\$ 14,723	\$ 13,430	
235	-	235	
-	4,819	5,449	
(152)	19,542	19,114	
1,917	11,850	18,119	
1,917	11,850	18,119	
(2,069)	7,692	995	
32,928	69,490	142,510	
\$ 30,859	\$ 77,182	\$ 143,505	

**CUSTODIAL FUNDS****Statement of Changes in Net Position****Year ended June 30, 2022***(Amounts in thousands)*

	Law Enforcement Trust Fund	Student Activity Fund	Before and After School Fund	Total
<b>ADDITIONS:</b>				
<b>Contributions:</b>				
Cash and Investments	\$ -	\$ -	\$ -	\$ -
Employers	-	-	-	-
Commonwealth of Massachusetts (nonemployer)	-	-	-	-
Employees	-	-	-	-
Donations and other	2,216	161	-	2,377
<b>Total contributions</b>	<b>2,216</b>	<b>161</b>	<b>-</b>	<b>2,377</b>
<b>Investment earnings:</b>				
Net depreciation in fair value of investments	-	-	-	-
Investment income	-	-	-	-
Less investment expenses	-	-	-	-
<b>Net investment earnings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Securities lending activities:</b>				
Securities lending income	-	-	-	-
Less borrower rebates and fees	-	-	-	-
<b>Net income from securities lending activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net investment income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intergovernmental	-	-	-	-
Miscellaneous income	-	-	1,329	1,329
<b>Total additions</b>	<b>2,216</b>	<b>161</b>	<b>1,329</b>	<b>3,706</b>
<b>DEDUCTIONS:</b>				
Benefits	-	-	-	-
Reimbursements	-	-	-	-
Refunds of contributions	-	-	-	-
Refunds payable and other	-	-	-	-
Administrative expenses and other	1,826	129	1,550	3,505
<b>Total deductions</b>	<b>1,826</b>	<b>129</b>	<b>1,550</b>	<b>3,505</b>
<b>Change in net position</b>	<b>390</b>	<b>32</b>	<b>(221)</b>	<b>201</b>
<b>Net position - beginning of year</b>	<b>9,994</b>	<b>887</b>	<b>604</b>	<b>11,485</b>
<b>Net position - end of year</b>	<b>\$ 10,384</b>	<b>\$ 919</b>	<b>\$ 383</b>	<b>\$ 11,686</b>

See accompanying independent auditors' report



## **DISCRETELY PRESENTED COMPONENT UNITS**

Discretely presented component units are legally separate from the City but are included because the City is financially accountable for the organizations.

**DISCRETELY PRESENTED COMPONENT UNITS****Combining Statements of Net Position****June 30, 2022***(Amounts in thousands)*

	<b>Boston Public Health Commission</b>	<b>Boston Planning &amp; Development Agency</b>
<b>Assets:</b>		
Current assets:		
Cash and investments	\$ 32,107	\$ 67,465
Cash and investments held by trustee	-	-
Receivables, net:		
Leases receivable, current	-	6,121
Other	29,190	21,829
Other assets	1,936	211
Due from primary government	1,039	-
Total current assets	64,272	95,626
<b>Noncurrent assets:</b>		
Cash and investments held by trustee	-	-
Notes and other receivables:		
Notes receivable	46,984	90,825
Lease receivable, net	39,729	191,578
Interest receivable	-	-
Disposition receivable	-	32,563
Other	-	-
Capital assets:		
Nondepreciable	12,277	6,294
Depreciable	10,211	26,166
Accumulated depreciation	-	(11,961)
Right of use lease	2,012	6,036
Less accumulated amortization	-	(206)
Total noncurrent assets	111,213	341,295
<b>Total assets</b>	<b>175,485</b>	<b>436,921</b>
<b>Deferred outflows of resources:</b>		
Deferred amount for pension costs	26,017	3,798
Deferred amount for other postemployment benefits costs	6,794	1,383
Total deferred outflows of resources	32,811	5,181
<b>Liabilities:</b>		
Current liabilities		
Warrants and accounts payable	28,160	3,882
Accrued liabilities:		
Other	677	-
Current portion of long-term debt	1,990	-
Compensated absences	-	126
Due to primary government	3,810	2,614
Pollution remediation	-	5,100
Unearned revenue	5,662	1,904
Leases obligations/payables	670	-
Total current liabilities	40,969	13,626
Noncurrent liabilities:		
Bonds notes and leases due in more than one year	2,619	1,475
Other noncurrent liabilities	1,725	137,590
Leases obligation/payables LT	1,398	6,029
OPEB liability	78,366	-
Unearned revenue	46,616	32,563
Net pension liability	79,845	10,306
Total noncurrent liabilities	210,569	187,963
<b>Total liabilities</b>	<b>251,538</b>	<b>201,589</b>
<b>Deferred inflows of resources:</b>		
Deferred amount for pension costs	41,705	5,980
Deferred amount for other postemployment benefits costs	48,482	6,337
Leases	40,671	193,539
Total deferred inflows of resources	130,858	205,856
<b>Net Position:</b>		
Net investment in capital assets	17,823	17,330
Restricted for:		
Restricted	-	-
Unrestricted	(191,923)	17,327
<b>Total net position</b>	<b>\$ (174,100)</b>	<b>\$ 34,657</b>

See accompanying independent auditors' report

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
COMBINING, INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Trustees of the Public Library of the City of Boston	Economic Development and Industrial Corporation of Boston	Total Discretely Presented Component Units 2022
\$ 4,283	\$ 71,417	\$ 175,272
23,027	-	23,027
-	4,538	10,659
991	8,660	60,670
1,007	612	3,766
-	-	1,039
29,308	85,227	274,433
64,544	704	65,248
115	-	137,924
673	1,516,871	1,748,851
-	17,270	17,270
-	-	32,563
-	1,714	1,714
-	9,160	27,731
403	90,443	127,223
(41)	(55,394)	(67,396)
-	2,164	10,212
-	(571)	(777)
65,694	1,582,361	2,100,563
95,002	1,667,588	2,374,996
-	-	29,815
-	-	8,177
-	-	37,992
1,455	15,390	48,887
-	400	1,077
-	-	1,990
-	86	212
744	-	7,168
-	-	5,100
492	825	8,883
-	278	948
2,691	16,979	74,265
-	-	4,094
-	2,803	142,118
-	1,369	8,796
-	-	78,366
-	-	79,179
-	-	90,151
-	4,172	402,704
2,691	21,151	476,969
-	-	47,685
-	-	54,819
634	1,495,824	1,730,668
634	1,495,824	1,833,172
361	45,802	81,316
82,549	704	83,253
8,767	104,107	(61,722)
\$ 91,677	\$ 150,613	\$ 102,847

See accompanying independent auditors' report

**DISCRETELY PRESENTED COMPONENT UNITS****Combining Statements of Activities****Year Ended June 30, 2022***(Amounts in thousands)*

	<b>Boston Public Health Commission</b>	<b>Boston Planning &amp; Development Agency</b>
<b>Expenses</b>	\$ 230,180	\$ 25,063
<b>Program revenues:</b>		
Charges for services	41,478	20,680
Operating grants and contributions	76,654	15,835
Capital grants and contributions	-	-
<b>Total program revenues</b>	<b>118,132</b>	<b>36,515</b>
<b>Net expenses</b>	<b>(112,048)</b>	<b>11,452</b>
<b>General revenues:</b>		
Investment income	80	11
Sale of property	38	2,392
City appropriation	114,679	-
Miscellaneous income	1,606	-
<b>Total general revenues</b>	<b>116,403</b>	<b>2,403</b>
<b>Changes in net position</b>	<b>4,355</b>	<b>13,855</b>
<b>Net position - beginning of year, as restated</b>	<b>(178,455)</b>	<b>20,802</b>
<b>Net position - end of year</b>	<b>\$ (174,100)</b>	<b>\$ 34,657</b>



ANNUAL COMPREHENSIVE FINANCIAL REPORT  
COMBINING, INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Trustees of the Public Library of the City of Boston	Economic Development and Industrial Corporation of Boston	Total Discretely Presented Component Units 2022
\$ 18,239	\$ 48,866	\$ 322,348
4,239	37,630	104,027
8,859	13,651	114,999
-	658	658
<b>13,098</b>	<b>51,939</b>	<b>219,683</b>
<b>(5,141)</b>	<b>3,073</b>	<b>(102,664)</b>
(10,847)	24,709	13,953
-	-	2,430
-	-	114,679
2,596	-	4,202
<b>(8,251)</b>	<b>24,709</b>	<b>135,264</b>
<b>(13,392)</b>	<b>27,782</b>	<b>32,600</b>
<b>105,069</b>	<b>122,831</b>	<b>70,247</b>
<b>\$ 91,677</b>	<b>\$ 150,613</b>	<b>\$ 102,847</b>

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022



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# Statistical SECTION



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# STATISTICAL SECTION (Unaudited)

This part of the City of Boston's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Sources: Unless otherwise noted, the prior year information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

## GENERAL GOVERNMENT EXPENDITURES BY FUNCTION

(GAAP Basis)\*

Last Ten Fiscal Years

(Amounts in thousands)

FUNCTION	Fiscal Year				
	2022	2021	2020	2019	2018
<b>General Government</b>	\$ 123,041	\$ 122,106	\$ 117,152	\$ 112,998	\$ 90,076
% of Total	3.1	3.3	3.2	3.3	2.8
% Change	0.8	4.2	3.7	25.4	4.9
<b>Public Safety</b>	\$ 797,386	\$ 735,254	\$ 763,381	\$ 726,406	\$ 689,929
% of Total	20.0	19.8	21.0	21.1	21.1
% Change	8.5	(3.7)	5.1	5.3	7.3
<b>Public Works</b>	\$ 130,807	\$ 116,862	\$ 111,346	\$ 106,504	\$ 111,772
% of Total	3.3	3.1	3.1	3.1	3.4
% Change	11.9	5.0	4.5	(4.7)	5.4
<b>Library</b>	\$ 41,098	\$ 39,422	\$ 38,270	\$ 38,597	\$ 36,025
% of Total	1.0	1.1	1.1	1.1	1.1
% Change	4.3	3.0	(0.8)	7.1	0.7
<b>Schools</b>	\$ 1,324,486	\$ 1,234,353	\$ 1,176,493	\$ 1,118,332	\$ 1,087,192
% of Total	33.3	33.3	32.4	32.5	33.2
% Change	7.3	4.9	5.2	2.9	3.6
<b>Retirement Costs</b>	\$ 502,585	\$ 473,494	\$ 447,159	\$ 400,973	\$ 356,251
% of Total	12.6	12.8	12.3	11.6	10.9
% Change	6.1	5.9	11.5	12.6	2.5
<b>Employee Benefits</b>	\$ 258,112	\$ 260,997	\$ 259,420	\$ 264,832	\$ 261,377
% of Total	6.5	7.0	7.2	7.7	8.0
% Change	(1.1)	0.6	(2.0)	1.3	5.4
<b>State &amp; District Assessments</b>	\$ 332,586	\$ 320,220	\$ 299,740	\$ 283,360	\$ 267,205
% of Total	8.4	8.6	8.3	8.2	8.2
% Change	3.9	6.8	5.8	6.0	9.4
<b>Property &amp; Development</b>	\$ 37,327	\$ 32,631	\$ 32,618	\$ 41,483	\$ 39,022
% of Total	0.9	0.9	0.9	1.2	1.2
% Change	14.4	0.0	(21.4)	6.3	(8.1)
<b>Other</b>	\$ 429,654	\$ 376,539	\$ 381,936	\$ 350,195	\$ 335,108
% of Total	10.8	10.1	10.5	10.2	10.2
% Change	14.1	(1.4)	9.1	4.5	5.4
<b>Total Expenditures</b>	\$ 3,977,082	\$ 3,711,878	\$ 3,627,515	\$ 3,443,680	\$ 3,273,957
% of Total	100.0	100.0	100.0	100.0	100.0
% Change	7.1	2.3	5.3	5.2	4.9

\*General fund only

See accompanying independent auditors' report

Fiscal Year						FUNCTION
2017	2016	2015	2014	2013		
\$ 85,855	\$ 80,684	\$ 58,242	\$ 102,786	\$ 77,515		<b>General Government</b>
2.8	2.7	2.0	3.7	3.0		% of Total
6.4	38.5	(43.3)	32.6	12.6		% Change
\$ 643,100	\$ 610,233	\$ 633,471	\$ 558,802	\$ 553,851		<b>Public Safety</b>
20.6	20.6	22.2	20.4	21.4		% of Total
5.4	(3.7)	13.4	0.9	5.6		% Change
\$ 106,059	\$ 101,157	\$ 123,767	\$ 113,239	\$ 102,789		<b>Public Works</b>
3.4	3.4	4.3	4.1	4.0		% of Total
4.8	(18.3)	9.3	10.2	21.3		% Change
\$ 35,791	\$ 33,870	\$ 33,966	\$ 33,978	\$ 30,888		<b>Library</b>
1.1	1.1	1.2	1.2	1.2		% of Total
5.7	(0.3)	-	10.0	2.7		% Change
\$ 1,048,987	\$ 1,016,412	\$ 960,228	\$ 940,276	\$ 879,898		<b>Schools</b>
33.6	34.3	33.6	34.2	34.0		% of Total
3.2	5.9	2.1	6.9	5.9		% Change
\$ 347,402	\$ 309,083	\$ 282,648	\$ 255,647	\$ 235,078		<b>Retirement Costs</b>
11.1	10.4	9.9	9.3	9.1		% of Total
12.4	9.4	10.6	8.7	6.7		% Change
\$ 247,965	\$ 236,661	\$ 230,089	\$ 234,400	\$ 232,831		<b>Employee Benefits</b>
7.9	8.0	8.1	8.5	9.0		% of Total
4.8	2.9	(1.8)	0.7	(7.3)		% Change
\$ 244,320	\$ 234,450	\$ 215,538	\$ 197,939	\$ 176,300		<b>State &amp; District Assessments</b>
7.8	7.9	7.5	7.2	6.8		% of Total
4.2	8.8	8.9	12.3	9.8		% Change
\$ 42,460	\$ 33,870	\$ 35,594	\$ 33,376	\$ 32,568		<b>Property &amp; Development</b>
1.4	1.1	1.2	1.2	1.3		% of Total
25.4	(4.8)	6.6	2.5	8.2		% Change
\$ 317,804	\$ 311,077	\$ 282,621	\$ 275,250	\$ 262,653		<b>Other</b>
10.2	10.5	9.9	10.0	10.2		% of Total
2.2	10.1	2.7	4.8	(1.9)		% Change
\$ 3,119,743	\$ 2,967,497	\$ 2,856,164	\$ 2,745,693	\$ 2,584,371		<b>Total Expenditures</b>
100.0	100.0	100.0	100.0	100.0		% of Total
5.1	3.9	4.0	6.2	5.0		% Change

See accompanying independent auditors' report



## GENERAL GOVERNMENT REVENUES BY SOURCE

(GAAP Basis)\*

Last Ten Fiscal Years

(Amounts in thousands)

SOURCE	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Property Taxes</b>	\$ 2,819,651	\$ 2,650,040	\$ 2,498,435	\$ 2,344,686	\$ 2,221,877
% of Total	69.7	72.5	67.0	66.1	65.9
% Change	6.4	6.1	6.6	5.5	6.8
<b>Motor Vehicle Excises</b>	\$ 60,803	\$ 54,184	\$ 62,792	\$ 66,026	\$ 52,040
% of Total	1.5	1.5	1.7	1.9	1.5
% Change	12.2	(13.7)	(4.9)	26.9	-
<b>Other Excises</b>	\$ 150,005	\$ 60,227	\$ 178,976	\$ 190,203	\$ 191,541
% of Total	3.7	1.6	4.8	5.4	5.7
% Change	149.07	(66.3)	(5.9)	(0.7)	19.2
<b>Departmental &amp; Other</b>	\$ 124,563	\$ 60,555	\$ 103,476	\$ 97,442	\$ 98,287
% of Total	3.1	1.7	2.8	2.7	2.9
% Change	105.7	(41.5)	6.2	(0.9)	11.7
<b>State Distributions</b>	\$ 649,471	\$ 619,709	\$ 627,590	\$ 577,458	\$ 570,753
% of Total	16.0	16.9	16.8	16.3	16.9
% Change	4.8	(1.3)	8.7	1.2	2.9
<b>Payment in Lieu of Taxes</b>	\$ 92,008	\$ 88,615	\$ 72,349	\$ 87,018	\$ 84,940
% of Total	2.3	2.4	1.9	2.5	2.5
% Change	3.8	22.5	(16.9)	2.4	5.5
<b>Fines</b>	\$ 61,591	\$ 52,302	\$ 67,367	\$ 73,792	\$ 63,206
% of Total	1.5	1.4	1.8	2.1	1.9
% Change	17.8	(22.4)	(8.7)	16.7	0.3
<b>Investment Income</b>	\$ 4,482	\$ 3,615	\$ 29,472	\$ 30,408	\$ 15,390
% of Total	0.1	0.1	0.8	0.9	0.5
% Change	24.0	(87.7)	(3.1)	97.6	560.8
<b>Licenses &amp; Permits</b>	\$ 84,825	\$ 67,977	\$ 88,272	\$ 82,658	\$ 74,144
% of Total	2.1	1.9	2.4	2.3	2.2
% Change	24.8	(23.0)	6.8	11.5	(12.2)
<b>Total Revenues</b>	\$ 4,047,399	\$ 3,657,224	\$ 3,728,729	\$ 3,549,691	\$ 3,372,178
% of Total	100.0	100.0	100.0	100.0	100.0
% Change	10.7	(1.9)	5.0	5.3	6.5

\*General fund only

See accompanying independent auditors' report



Fiscal Year						SOURCE
2017	2016	2015	2014	2013		
\$ 2,079,693	\$ 1,967,687	\$ 1,867,259	\$ 1,767,783	\$ 1,677,581		<b>Property Taxes</b>
65.7	64.4	64.0	63.6	63.0		% of Total
5.7	5.4	5.6	5.4	5.4		% Change
\$ 52,061	\$ 67,686	\$ 52,922	\$ 52,972	\$ 47,105		<b>Motor Vehicle Excises</b>
1.6	2.2	1.8	1.9	1.8		% of Total
(23.1)	27.9	(0.1)	12.5	16.3		% Change
\$ 160,736	\$ 168,577	\$ 176,040	\$ 170,161	\$ 174,149		<b>Other Excises</b>
5.1	5.5	6.0	6.1	6.5		% of Total
(4.7)	(4.2)	3.5	(2.3)	18.4		% Change
\$ 87,985	\$ 86,791	\$ 86,392	\$ 84,385	\$ 87,585		<b>Departmental &amp; Other</b>
2.8	2.8	3.0	3.0	3.3		% of Total
1.4	0.5	2.4	(3.7)	11.7		% Change
\$ 554,661	\$ 543,683	\$ 523,256	\$ 509,199	\$ 504,656		<b>State Distributions</b>
17.5	17.8	17.9	18.3	18.9		% of Total
2.0	3.9	2.8	0.9	3.8		% Change
\$ 80,501	\$ 90,215	\$ 79,232	\$ 73,324	\$ 72,335		<b>Payment in Lieu of Taxes</b>
2.5	3.0	2.7	2.6	2.7		% of Total
(10.8)	13.9	8.1	1.4	14.7		% Change
\$ 63,046	\$ 60,953	\$ 60,116	\$ 59,922	\$ 58,835		<b>Fines</b>
2.0	2.0	2.1	2.2	2.2		% of Total
3.4	1.4	0.3	1.8	(8.9)		% Change
\$ 2,329	\$ 184	\$ 61	\$ 57	\$ 179		<b>Investment Income</b>
0.1	-	-	-	-		% of Total
1,165.8	201.6	7.0	(68.2)	(81.8)		% Change
\$ 84,470	\$ 70,005	\$ 71,205	\$ 62,257	\$ 47,220		<b>Licenses &amp; Permits</b>
2.7	2.3	2.4	2.2	1.8		% of Total
20.7	(1.7)	14.4	31.8	(3.1)		% Change
\$ 3,165,482	\$ 3,055,781	\$ 2,916,483	\$ 2,780,060	\$ 2,669,645		<b>Total Revenues</b>
100.0	100.0	100.0	100.0	100.2		% of Total
3.6	4.8	4.9	4.1	5.9		% Change

See accompanying independent auditors' report

**NET POSITION BY COMPONENT****Government-wide Financial Statements****Last Ten Fiscal Years***(Amounts in thousands)*

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Governmental/primary government activities:</b>					
Net investment in capital assets	\$ 1,101,116	\$ 1,058,576	\$ 950,089	\$ 802,391	\$ 685,036
Restricted	118,324	113,881	72,436	98,106	75,098
Unrestricted	(2,035,104)	(2,249,008)	(2,183,384)	(2,675,142)	(2,501,770)
<b>Total governmental/primary government activities net position</b>	<b>\$ (815,664)</b>	<b>\$ (1,076,551)</b>	<b>\$ (1,160,859)</b>	<b>\$ (1,774,645)</b>	<b>\$ (1,741,636)</b>
<b>Primary government:</b>					
Net investment in capital assets	\$ 1,101,116	\$ 1,058,576	\$ 950,089	\$ 802,391	\$ 685,036
Restricted	118,324	113,881	72,436	98,106	75,098
Unrestricted	(2,035,104)	(2,249,008)	(2,183,384)	(2,675,142)	(2,501,770)
<b>Total primary government net position</b>	<b>\$ (815,664)</b>	<b>\$ (1,076,551)</b>	<b>\$ (1,160,859)</b>	<b>\$ (1,774,645)</b>	<b>\$ (1,741,636)</b>

*See accompanying independent auditors' report*

Fiscal Year				
2017	2016	2015	2014	2013
\$ 648,786	\$ 557,142	\$ 502,985	\$ 457,789	\$ 450,322
52,746	53,200	51,446	62,701	75,878
(1,206,488)	(1,159,303)	(1,184,987)	82,638	74,097
<u>\$ (504,956)</u>	<u>\$ (548,961)</u>	<u>\$ (630,556)</u>	<u>\$ 603,128</u>	<u>\$ 600,297</u>
\$ 648,786	\$ 557,142	\$ 502,985	\$ 457,789	\$ 450,322
52,746	53,200	51,446	62,701	75,878
(1,206,488)	(1,159,303)	(1,184,987)	82,638	74,097
<u>\$ (504,956)</u>	<u>\$ (548,961)</u>	<u>\$ (630,556)</u>	<u>\$ 603,128</u>	<u>\$ 600,297</u>

See accompanying independent auditors' report

## CHANGES IN NET POSITION

## Government-wide Financial Statements

## Last Ten Fiscal Years

(Amounts in thousands)

EXPENSES:	Fiscal Year			
	2022	2021	2020	2019
Governmental activities:				
General government	\$ 209,435	\$ 217,654	\$ 202,347	\$ 175,161
Human services	65,555	56,814	47,648	57,359
Public safety	1,172,308	1,112,320	968,853	1,113,749
Public works	173,842	158,722	161,598	160,918
Property and development	291,461	186,903	140,930	146,886
Parks and recreation	54,430	53,824	52,148	48,804
Library	57,149	58,717	51,348	55,944
Schools	2,123,695	2,083,935	1,874,077	2,026,241
Public health programs	142,341	123,473	99,414	91,468
Interest on long-term debt	36,821	36,213	47,039	39,562
Total governmental activities expenses	<u>4,327,037</u>	<u>4,088,575</u>	<u>3,645,402</u>	<u>3,916,092</u>
Business-type activities:				
Total primary government expenses	<u>\$ 4,327,037</u>	<u>\$ 4,088,575</u>	<u>\$ 3,645,402</u>	<u>\$ 3,916,092</u>
PROGRAM REVENUES:				
Governmental activities:				
Charges for services:				
Public safety	178,866	128,307	184,364	158,455
Public works	23,003	19,760	30,192	28,609
Schools	15,165	10,996	9,444	11,385
Other	87,842	67,914	81,892	37,547
Operating grants and contributions	864,380	770,430	788,801	822,932
Capital grants and contributions	42,584	54,589	38,382	36,224
Total governmental activities program revenues	<u>1,211,840</u>	<u>1,051,996</u>	<u>1,133,075</u>	<u>1,095,152</u>
Business-type activities:				
Total primary government program revenues	<u>\$ 1,211,840</u>	<u>\$ 1,051,996</u>	<u>\$ 1,133,075</u>	<u>\$ 1,095,152</u>

See accompanying independent auditors' report

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 156,670	\$ 128,465	\$ 128,288	\$ 103,923	\$ 161,913	\$ 127,882
58,494	49,974	52,056	49,884	49,291	50,690
1,048,825	962,654	941,313	941,531	821,196	826,700
163,337	130,182	139,816	178,569	157,491	132,506
137,296	168,276	118,582	134,506	118,816	114,673
48,861	41,236	39,769	35,890	32,297	32,242
55,626	51,397	49,959	48,931	52,192	51,875
1,931,452	1,833,105	1,803,331	1,620,851	1,554,563	1,455,300
86,228	81,859	96,083	83,276	69,896	69,978
44,263	42,321	40,995	49,300	48,188	41,900
3,731,052	3,489,469	3,410,192	3,246,661	3,065,843	2,903,746
<u>\$ 3,731,052</u>	<u>\$ 3,489,469</u>	<u>\$ 3,410,192</u>	<u>\$ 3,246,661</u>	<u>\$ 3,065,843</u>	<u>\$ 2,903,746</u>
139,793	147,471	133,656	138,066	139,431	129,602
31,120	28,268	24,269	23,975	19,165	17,716
4,275	5,163	10,540	6,623	2,832	9,130
46,350	36,647	34,730	40,718	41,811	49,490
788,666	760,230	746,277	670,640	583,480	549,596
64,548	52,348	39,381	53,099	11,972	37,256
1,074,752	1,030,127	988,853	933,121	798,691	792,790
<u>\$ 1,074,752</u>	<u>\$ 1,030,127</u>	<u>\$ 988,853</u>	<u>\$ 933,121</u>	<u>\$ 798,691</u>	<u>\$ 792,790</u>

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

**CHANGES IN NET POSITION (CONTINUED)****Government-wide Financial Statements****Last Ten Fiscal Years***(Amounts in thousands)*

	Fiscal Year		
	2022	2021	2020
NET EXPENSE:			
Governmental activities	\$ (3,115,197)	\$ (3,036,579)	\$ (2,512,327)
<b>Total primary government net expense</b>	<b>\$ (3,115,197)</b>	<b>\$ (3,036,579)</b>	<b>\$ (2,512,327)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>			
Governmental activities:			
Taxes:			
Property taxes, levied for general purposes	2,810,807	2,630,781	2,520,908
Excises	211,520	103,720	240,908
Payment in lieu of taxes	92,007	88,615	72,349
Grants and contributions not restricted	245,625	233,771	245,559
Investment income	11,264	32,659	43,280
Miscellaneous	4,861	3,867	3,109
Special items	-	-	-
Loss on disposal of capital assets	-	-	-
<b>Total governmental activities</b>	<b>3,376,084</b>	<b>3,093,413</b>	<b>3,126,113</b>
<b>Total primary government</b>	<b>\$ 3,376,084</b>	<b>\$ 3,093,413</b>	<b>\$ 3,126,113</b>
<b>CHANGES IN NET POSITION:</b>			
Governmental activities	\$ 260,887	\$ 56,834	\$ 613,786
<b>Total primary government</b>	<b>\$ 260,887</b>	<b>\$ 56,834</b>	<b>\$ 613,786</b>

*See accompanying independent auditors' report*

Fiscal Year						
2019	2018	2017	2016	2015	2014	2013
\$ (2,820,940)	\$ (2,656,300)	\$ (2,459,342)	\$ (2,421,339)	\$ (2,313,540)	\$ (2,267,152)	\$ (2,110,956)
<u>\$ (2,820,940)</u>	<u>\$ (2,656,300)</u>	<u>\$ (2,459,342)</u>	<u>\$ (2,421,339)</u>	<u>\$ (2,313,540)</u>	<u>\$ (2,267,152)</u>	<u>\$ (2,110,956)</u>
2,338,507	2,219,700	2,087,659	1,967,021	1,866,277	1,771,166	1,684,908
264,703	239,005	213,198	224,052	236,208	220,761	221,937
87,018	84,940	80,501	90,215	79,232	73,324	72,335
208,839	214,106	201,013	199,835	191,172	199,007	185,827
46,405	31,417	19,588	15,753	15,404	16,713	14,732
3,011	2,121	3,738	6,058	2,983	4,012	7,820
57,000	-	-	-	-	-	-
-	-	-	-	-	-	(903)
3,005,483	2,791,289	2,605,697	2,502,934	2,391,276	2,284,983	2,186,656
<u>\$ 3,005,483</u>	<u>\$ 2,791,289</u>	<u>\$ 2,605,697</u>	<u>\$ 2,502,934</u>	<u>\$ 2,391,276</u>	<u>\$ 2,284,983</u>	<u>\$ 2,186,656</u>
\$ 184,543	\$ 134,989	\$ 146,355	\$ 81,595	\$ 77,736	\$ 17,831	\$ 75,700
<u>\$ 184,543</u>	<u>\$ 134,989</u>	<u>\$ 146,355</u>	<u>\$ 81,595</u>	<u>\$ 77,736</u>	<u>\$ 17,831</u>	<u>\$ 75,700</u>

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

## FUND BALANCES OF GOVERNMENTAL FUNDS

## Last Ten Fiscal Years

(Amounts in thousands)

	Fiscal Year			
	2022	2021	2020	2019
<b>General Fund</b>				
Assigned	\$ 320,733	\$ 313,001	\$ 359,789	\$ 392,000
Unassigned	994,535	898,161	911,690	794,610
<b>Total general fund</b>	<b>\$ 1,315,268</b>	<b>\$ 1,211,162</b>	<b>\$ 1,271,479</b>	<b>\$ 1,186,610</b>
<b>All other Governmental Funds</b>				
Nonspendable	\$ 21,504	\$ 21,504	\$ 10,041	\$ 10,041
Restricted	331,132	243,913	239,978	434,893
Assigned	295,901	255,852	211,308	196,634
<b>Total all other governmental funds</b>	<b>\$ 648,537</b>	<b>\$ 521,269</b>	<b>\$ 461,327</b>	<b>\$ 641,568</b>

See accompanying independent auditors' report



Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 300,652	\$ 283,208	\$ 266,222	\$ 228,236	\$ 251,353	\$ 218,292
781,402	702,080	682,781	633,936	532,955	533,104
<b>\$ 1,082,054</b>	<b>\$ 985,288</b>	<b>\$ 949,003</b>	<b>\$ 862,172</b>	<b>\$ 784,308</b>	<b>\$ 751,396</b>
\$ 10,041	\$ 10,041	\$ 4,974	\$ 4,974	\$ 4,974	\$ 34,307
322,950	240,172	204,810	194,044	199,703	137,727
199,537	220,359	203,134	161,742	154,667	132,889
<b>\$ 532,528</b>	<b>\$ 470,572</b>	<b>\$ 412,918</b>	<b>\$ 360,760</b>	<b>\$ 359,344</b>	<b>\$ 304,923</b>

See accompanying independent auditors' report

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years\*

(Amounts in thousands)

	Fiscal Year			
	2022	2021	2020	2019
<b>REVENUES:</b>				
Real and personal property taxes	\$ 2,819,651	\$ 2,650,040	\$ 2,498,435	\$ 2,344,686
Excises	210,808	114,411	241,768	256,229
Payments in lieu of taxes	92,008	88,615	72,349	87,018
Fines	61,591	52,302	67,367	73,792
Investment Income	4,482	3,615	29,472	30,408
Licenses and permits	84,825	67,977	88,272	82,658
Departmental and other	124,563	60,555	103,476	97,442
Intergovernmental	649,471	619,709	627,590	577,458
<b>Total revenues</b>	<b>4,047,399</b>	<b>3,657,224</b>	<b>3,728,729</b>	<b>3,549,691</b>
<b>EXPENDITURES:</b>				
General government	123,041	122,106	117,152	112,998
Human services	36,961	34,010	34,458	34,208
Public safety	797,386	735,254	763,381	726,406
Public works	130,807	116,862	111,346	106,504
Property and development	37,327	32,631	32,618	41,483
Parks and recreation	33,019	29,118	28,616	26,890
Library	41,098	39,422	38,270	38,597
Schools	1,324,486	1,234,353	1,176,493	1,118,332
Public health programs	116,705	106,715	94,337	87,487
Judgments and claims	30,239	11,477	11,670	1,202
Retirement costs	502,585	473,494	447,159	400,973
Other employee benefits	258,112	260,997	259,420	264,832
State and district assessments	332,586	320,220	299,740	283,360
Capital outlays	24,269	19,210	29,270	17,683
Debt service:				
Principal	138,878	124,514	126,553	126,469
Interest	49,583	51,495	57,032	56,256
<b>Total Expenditures</b>	<b>3,977,082</b>	<b>3,711,878</b>	<b>3,627,515</b>	<b>3,443,680</b>
<b>Deficiency of revenues under expenditures</b>	<b>70,317</b>	<b>(54,654)</b>	<b>101,214</b>	<b>106,011</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Leases issued	9,784	-	-	-
Transfers, net	24,005	(5,663)	(16,345)	(1,455)
<b>Total other financing sources (uses)</b>	<b>33,789</b>	<b>(5,663)</b>	<b>(16,345)</b>	<b>(1,455)</b>
<b>Net change in fund balances</b>	<b>\$ 104,106</b>	<b>\$ (60,317)</b>	<b>\$ 84,869</b>	<b>\$ 104,556</b>
<b>Debt Service as a percentage of noncapital expenditures</b>	<b>5.04%</b>	<b>5.06%</b>	<b>5.41%</b>	<b>5.70%</b>

\*General fund only

See accompanying independent auditors' report

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 2,221,877	\$ 2,079,693	\$ 1,967,687	\$ 1,867,259	\$ 1,767,783	\$ 1,677,581
243,581	212,797	236,263	228,962	223,133	221,254
84,940	80,501	90,215	79,232	73,324	72,335
63,206	63,046	60,953	60,116	59,922	58,835
15,390	2,329	184	61	57	179
74,144	84,470	70,005	71,205	62,257	47,219
98,287	87,985	86,791	86,392	84,385	87,584
570,753	554,661	543,683	523,256	509,199	504,656
<b>3,372,178</b>	<b>3,165,482</b>	<b>3,055,781</b>	<b>2,916,483</b>	<b>2,780,060</b>	<b>2,669,643</b>
90,076	85,855	80,685	58,242	102,786	77,513
35,023	31,422	31,356	31,507	31,358	29,924
689,929	643,100	610,233	633,471	558,802	553,851
111,772	106,059	101,157	123,767	113,239	102,789
39,022	42,460	33,870	35,594	33,376	32,568
25,285	23,447	22,106	20,063	19,792	19,229
36,025	35,791	33,870	33,966	33,978	30,888
1,087,193	1,048,987	1,016,411	960,228	940,276	879,898
81,129	77,754	77,932	73,577	65,953	67,845
7,693	3,766	1,100	3,678	9,493	3,010
356,251	347,402	309,083	282,647	255,647	235,078
261,377	247,965	236,661	230,089	234,400	232,831
267,205	244,320	234,450	215,538	197,939	176,300
9,738	10,283	13,873	348	1,106	1,745
122,041	117,527	109,825	106,558	104,582	101,405
54,199	53,604	54,883	46,890	42,966	39,495
<b>3,273,958</b>	<b>3,119,742</b>	<b>2,967,495</b>	<b>2,856,163</b>	<b>2,745,693</b>	<b>2,584,369</b>
<b>98,220</b>	<b>45,740</b>	<b>88,286</b>	<b>60,320</b>	<b>34,367</b>	<b>85,274</b>
-	-	-	-	-	-
(1,455)	(9,455)	(1,455)	(1,455)	(1,455)	(23,575)
<b>(1,455)</b>	<b>(9,455)</b>	<b>(1,455)</b>	<b>(1,455)</b>	<b>(1,455)</b>	<b>(23,575)</b>
\$ <b>96,765</b>	\$ <b>36,285</b>	\$ <b>86,831</b>	\$ <b>58,865</b>	\$ <b>32,912</b>	\$ <b>61,699</b>
6.12%	5.94%	6.03%	5.86%	5.88%	6.00%

See accompanying independent auditors' report

## ASSESSED AND ESTIMATED ACTUAL VALUE OF ALL TAXABLE PROPERTY

### Last Ten Fiscal Years

(Amounts in thousands)

Fiscal Year	Real Property			Personal Property	Total Assessed Value <sup>(1)</sup>	Total Direct Tax Rate <sup>(b) (c)</sup>
	Residential Value <sup>(a)</sup>	Commercial Value	Industrial Value	Assessed Value		
2022	\$ 131,900,982	\$ 56,788,448	\$ 1,313,021	\$ 7,824,465	\$ 197,826,916	15.58
2021	127,136,166	54,632,351	1,251,386	7,633,024	190,652,927	15.29
2020	115,818,106	51,958,596	1,153,868	7,268,332	176,198,902	15.48
2019	107,628,598	49,035,301	1,206,341	6,643,880	164,514,120	15.52
2018	99,885,328	46,615,297	1,187,339	6,237,993	153,925,958	15.65
2017	93,462,191	43,571,094	1,103,888	5,804,774	143,941,947	15.77
2016	83,719,423	38,031,832	908,352	5,387,474	128,047,081	16.47
2015	72,346,068	32,451,521	785,062	5,154,211	110,736,862	18.15
2014	64,541,403	29,631,863	707,564	4,951,983	99,832,813	19.16
2013	60,147,396	26,762,023	707,703	4,582,149	92,199,271	19.68

<sup>(1)</sup> Represents assessed values determined as of January 1 prior to the start of the fiscal year. For example, fiscal 2022 assessed values are as of January 1, 2021.

<sup>(a)</sup> Exempt residential properties not included.

<sup>(b)</sup> Tax rates are per \$1,000 of assessed value and are reported in whole dollars in the above table.

<sup>(c)</sup> Total direct tax rate is the weighted average calculation of the residential, commercial, and industrial values.

Source: City of Boston Assessing Department

**PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS <sup>(1) (2)</sup>****Last Ten Fiscal Years**

Fiscal Year	Class	City General		Total	% Change		Total Direct <sup>(3)</sup>	
2022	Residential	\$	10.88	\$	10.88	0.2 %	\$	15.58
	C.I.P.		24.98		24.98	0.4 %		
2021	Residential		10.67		10.67	0.1 %		15.29
	C.I.P.		24.55		24.55	(0.4) %		
2020	Residential		10.56		10.56	0.2 %		15.48
	C.I.P.		24.92		24.92	(0.3) %		
2019	Residential		10.54		10.54	0.6 %		15.52
	C.I.P.		25.00		25.00	(0.8) %		
2018	Residential		10.48		10.48	(1.0) %		15.65
	C.I.P.		25.20		25.20	(0.7) %		
2017	Residential		10.59		10.59	(3.7) %		15.77
	C.I.P.		25.37		25.37	(5.4) %		
2016	Residential		11.00		11.00	(9.2) %		15.77
	C.I.P.		26.81		26.81	(9.2) %		
2015	Residential		12.11		12.11	(3.7) %		18.15
	C.I.P.		29.52		29.52	(5.3) %		
2014	Residential		12.58		12.58	(4.3) %		19.16
	C.I.P.		31.18		31.18	(2.4) %		
2013	Residential		13.14		13.14	0.8 %		19.98
	C.I.P.		31.96		31.96	0.1 %		

<sup>(1)</sup> Per the initiatives of Proposition 2 1/2 adopted by the Commonwealth of Massachusetts, the City cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property. The City's levy is also limited in that it cannot increase more than 2.5 percent from the prior year, with certain exceptions for new growth or through overrides and exclusions adopted by City voters

<sup>(2)</sup> Real and personal property tax rates are per \$1,000 of assessed value.

<sup>(3)</sup> Total direct tax rate is the weighted average calculation of the residential, commercial, and industrial values. C.I.P. = Commercial, Industrial, and Personal Property.

Source: City of Boston Assessing Department

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

LARGEST PRINCIPAL TAXPAYERS <sup>(1) (2)</sup>

Current and Nine Years Ago

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Boston Properties	\$4,340,783,901	1	2.64%	\$1,681,823,610	3	1.90%
Eversource	3,028,109,190	2	1.84%	1,749,603,330	2	1.98%
Oxford Properties	2,166,145,100	3	1.32%			
Rockpoint Group	1,711,531,870	4	1.04%			
Teacher's Insurance and Annuity Association	1,619,746,980	5	0.98%	805,794,000	5	0.91%
Tishman Speyer Properties	1,549,055,286	6	0.94%	873,206,200	4	0.99%
Equity Residential	1,455,875,050	7	0.88%			
PGIM Real Estate fka Fort Hill Associates	1,342,518,900	8	0.82%	668,258,370	6	0.76%
MetLife Real Estate Investments	1,198,647,290	9	0.73%			
Diversified Healthcare Trust fka Senior Housing	1,050,119,600	10	0.64%			
National Grid	1,012,084,450	11	0.62%	493,701,700	7	0.56%
Synergy Investments	873,161,673	12	0.53%			
John Hancock Financial	851,302,790	13	0.52%	411,318,440	10	0.46%
Morgan Stanley	821,174,550	14	0.50%			
Clarion	728,161,500	15	0.44%			
Fortis Property Group	713,237,430	16	0.43%	406,781,480	11	0.46%
Beacon Capital	644,930,260	17	0.39%			
Verizon	618,766,410	18	0.38%			
UBS Realty Advisors				390,795,000	13	0.44%
Blackstone Real Estate Partners				2,727,202,930	1	3.08%
Dewey Square Tower Associates				400,704,890	12	0.45%
One Hundred Federal Street, LPS				424,172,690	9	0.48%
UIDC of Massachusetts, Inc				475,662,260	8	0.54%
	<u>\$25,725,352,230</u>		<u>15.64%</u>	<u>\$11,509,024,900</u>		<u>13.01%</u>

(1) The methodology used in creating the table involves the search of the title holder(s) of all major parcels of property in the City, and then further researching to identify common ownership of subsidiaries. This methodology does not necessarily locate all parcels owned by affiliates. If common ownership of a property is identified that value is assigned by allocating the property equally to all owners (e.g. three owners are each assumed to own 33%).

(2) Pursuant to Chapter 59 of the General Laws, Section 4, personal property consists of movable physical items not permanently attached to real estate. Many items of personal property are exempt from taxation in Massachusetts. There are three general types of personal property that are taxable: business and professional furnishings, machinery used in the conduct of business, and personal property of public utilities.

Source: City of Boston Assessing and Treasury Departments

See accompanying independent auditors' report

## PROPERTY TAX LEVIES AND COLLECTIONS

## Last Ten Fiscal Years

(amounts in millions)

Fiscal Year	Tax Levy			Tax Levy Collected within Year of Levy			Tax Levy Net of Refunds Collected as of June 30, 2022		
	Gross		% Net	Gross		% Net	Net		% Net
	Gross <sup>(1)</sup>	Net	Gross	Amount	Amount	Levy	Amount	Levy	Levy
2022	\$ 2,826.2	\$ 2,793.0	98.8%	\$ 2,809.3	99.4%	100.6%	\$ 2,801.0	99.1%	100.3%
2021	2,678.1	2,674.4	99.9	2,665.8	99.5	99.7	2,647.5	98.9	99.0
2020	2,512.0	2,464.7	98.1	2,496.0	99.4	101.3	2,480.8	98.8	100.7
2019	2,364.7	2,331.4	98.6	2,362.2	99.9	101.3	2,347.7	99.3	100.7
2018	2,223.2	2,192.6	98.6	2,216.2	99.7	101.1	2,207.1	99.3	100.7
2017	2,093.9	2,055.2	98.2	2,083.3	99.5	101.4	2,075.4	99.1	101.0
2016	1,963.1	1,924.8	98.0	1,958.4	99.8	101.7	1,949.3	99.3	101.3
2015	1,869.0	1,833.1	98.1	1,865.6	99.8	101.8	1,853.6	99.2	101.1
2014	1,779.8	1,744.9	98.0	1,784.7	100.3	102.3	1,765.8	99.2	101.2
2013	1,684.4	1,643.4	97.6	1,677.0	99.6	102.0	1,669.1	99.1	101.6

<sup>(1)</sup> Includes omitted assessments billed in June of each fiscal year and subsequently reduced through residential exemption.

Source: City of Boston Treasury Department

## RATIOS OF OUTSTANDING DEBT BY TYPE

## Last Ten Fiscal Years

(Amounts in thousands, except per capita amount)

Fiscal Year	Governmental Activities		
	General		Equipment
	Obligation Bonds	Notes Payable <sup>(1)</sup>	Financing Payable
2022	\$ 1,661,956	\$ 20,286	\$ 67,863
2021	1,418,056	21,725	61,608
2020	1,348,339	23,308	56,410
2019	1,491,091	65,822	64,096
2018	1,457,450	67,398	69,626
2017	1,416,971	74,266	69,465
2016	1,395,367	76,619	62,266
2015	1,339,367	63,361	56,425
2014	1,296,153	75,680	45,887
2013	1,233,215	76,587	39,365

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> Includes Bond Anticipation Notes, MWPAT Notes, and Other Notes.<sup>(2)</sup> See page 155 for the City's total personal income data.<sup>(3)</sup> See page 155 for the City's population data.



	<b>Total Primary Government</b>	<b>% of Total Personal Income <sup>(2)</sup></b>	<b>Per Capita <sup>(3)</sup></b>
\$	1,750,106	5.15%	2,530.77
	1,501,389	4.42	2,171.11
	1,428,057	4.73	2,052.02
	1,621,009	5.37	2,329.28
	1,594,474	5.28	2,291.15
	1,560,702	5.41	2,285.02
	1,534,252	5.55	2,280.26
	1,459,153	5.55	2,179.57
	1,417,720	5.72	2,160.99
	1,349,167	5.80	2,092.67

*See accompanying independent auditors' report*

FISCAL YEAR ENDED JUNE 30, 2022

## RATIOS OF GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND BONDED DEBT PER CAPITA

### Last Ten Fiscal Years

(Amounts in thousands, except per capita amount)

Calendar Year	General Bonded Debt Outstanding	Assessed Value <sup>(1)</sup>	Ratio of General Bonded Debt to Assessed Value	General Bonded Debt per Capita <sup>(2)</sup>
2022	\$ 1,661,956	\$ 197,826,916	0.8%	\$ 2,403.30
2021	1,418,056	190,652,927	0.7	2,050.60
2020	1,348,339	176,198,902	0.8	1,937.47
2019	1,491,091	164,514,120	0.9	2,142.60
2018	1,457,450	153,925,958	1.0	2,094.26
2017	1,416,971	143,941,947	1.0	2,074.58
2016	1,395,367	128,047,081	1.1	2,073.85
2015	1,339,367	110,736,862	1.2	2,000.64
2014	1,296,153	99,832,813	1.3	1,975.69
2013	1,233,215	92,199,271	1.3	1,912.82

<sup>(1)</sup> See page 145 for the City's total assessed value of property.

<sup>(2)</sup> See page 155 for the City's population data.



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## LEGAL DEBT MARGIN INFORMATION

## Last Ten Fiscal Years

(Amounts in thousands)

	2022	2021	2020	2019	2018
Debt limit	\$ 10,194,726	\$ 10,194,726	\$ 8,989,652	\$ 8,989,652	\$ 7,178,810
Total net debt applicable to limit	3,071,258	2,869,764	2,470,631	2,311,238	2,122,823
Legal debt margin	\$ 7,123,468	\$ 7,324,962	\$ 6,519,021	\$ 6,678,414	\$ 5,055,987
Total net debt applicable to the limit as a percentage of debt limit	30.13%	28.15%	27.48%	25.71%	29.57%

## Legal Debt margin Calculation for Fiscal Year 2021

Fiscal year 2022 equalized valuation, 2021 <sup>(1)</sup>	\$ 203,894,527
Debit limit (5% of assessed value) <sup>(2)</sup>	10,194,726
Debit applicable to limit:	
General obligation bonds	(1,054,283)
Total authorized/unissued	(2,016,967)
Total debt outstanding plus authorized/unissued	(3,071,250)
Less new authorization adjustments approved through June 30, 2022	(8)
Amount within debt limit	-
Debt incurring capacity as of June 30, 2022	\$ 7,123,468

<sup>(1)</sup> Includes the value of Chapter 121A tax agreement properties

<sup>(2)</sup> The laws of the Commonwealth of Massachusetts provide for general debt limits for the City, consisting of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit is 5.0% of the assessed valuation of taxable property in the City as last equalized by the State Department of Revenue, and may authorize debt up to this limit without State approval. The City may also authorize debt up to twice this amount (the Double Debt Limit) with the approval of the State Commonwealth's Secretary of Administration and Finance.

<sup>(3)</sup> The debt authorized but unissued as of June 30, 2021 and City Council authorizations during fiscal year 2022 are reported for purposes of the computation of legal debt margin within the Normal Debt Limit.

Source: City of Boston Office of Budget Management

2017	2016	2015	2014	2013
\$ 7,178,810	\$ 5,540,530	\$ 5,540,530	\$ 5,156,374	\$ 5,156,374
1,913,350	1,809,054	1,388,019	1,590,189	1,705,035
\$ 5,265,460	\$ 3,731,476	\$ 4,152,511	\$ 3,566,185	\$ 3,451,339
26.65%	32.65%	25.05%	30.84%	33.07%

See accompanying independent auditors' report

FISCAL YEAR ENDED JUNE 30, 2022

## DEMOGRAPHIC AND ECONOMIC STATISTICS

## Last Ten Calendar Years

Fiscal Year	Population <sup>(1)</sup>	Total Personal Income (in thousands) <sup>(2)</sup>	Per Capita Personal Income	Unemployment Rate <sup>(3)</sup>
2022	N/A	N/A	N/A	N/A
2021	654,776	32,959,460	50,337	5.8
2020	691,531	N/A	N/A	9.2
2019	694,295	34,005,181	48,978	2.60
2018	695,926	30,180,223	43,367	3.00
2017	683,015	28,847,822	42,236	3.40
2016	672,840	27,625,465	40,237	3.40
2015	669,469	26,273,980	39,246	4.40
2014	656,051	24,804,632	36,395	5.30
2013	644,710	23,245,664	34,139	6.10

N/A = Information not available for this fiscal year

<sup>(1)</sup> Source: U.S. Census Bureau, Population Estimates Program, Vintage 2019 Population Estimates (for 2011-2019) and Vintage 2021 Population Estimates (for 2020-2021); BPDA Research Division Analysis.

<sup>(2)</sup> Equal to population multiplied by per capital personal income (in 2021 inflation-adjusted dollars)

<sup>(3)</sup> U.S. Census Bureau, 2011-2021 1-year American Community Survey (Table B19301) Converted to 2021 dollars using the Consumer Price Index (CPI) available from the Bureau of Labor Statistics (BLS)

<sup>(4)</sup> Bureau of Labor Statistics, Local Area Unemployment, BPDA Research Division Analysis. Series: LAUCT250700000000003

## PRINCIPAL EMPLOYERS

Current and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Massachusetts General Hospital	18,801	1	2.37%	14,207	1	2.15%
Brigham and Women's Hospital	14,311	2	1.81%	11,607	2	1.76%
Boston University	10,406	3	1.31%	9,301	3	1.41%
Beth Israel Deaconess Medical Center	8,156	4	1.03%	7,192	5	1.09%
Boston Children's Hospital	7,945	5	1.00%	7,603	4	1.15%
State Street Bank & Trust Company*	7,500	6	0.95%	5,600	7	0.85%
Boston Medical Center	7,102	7	0.90%			
Harvard University Graduate Schools	6,707	8	0.85%	4,875	9	0.74%
Northeastern University**	6,332	9	0.80%			
Fidelity Investments	5,950	10	0.75%	5,457	8	0.83%
Liberty Mutual Holding Company	-			7,125	6	1.08%
Tufts Medical Center	-			3,915	10	0.59%
Total	93,210		11.76%	76,882		11.65%
Total Boston Employment ***	792,420					

Source: Bureau of Economic Analysis; Center for Medicare and Medicaid Services, Form CMS-2552-10; National Center for Education Statistics; Harvard University Fact Book; Direct Contact with Employers; Boston Business Journal; BPDA Research Division Analysis. Estimates reflect most recent data available.

\* Employment number for State Street Bank & Trust Company is current as of 2017. This is the most recent data available.

\*\* Northeastern's employment includes both Northeastern University and the Northeastern University Lifelong Learning Network.

\*\*\* Boston's total payroll and non-payroll employment as of 2020. Total employment for the city for 2021 is not available until the release of U.S. Bureau of Economic Analysis (BEA) data in November, 2022.

## FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY DEPARTMENT<sup>(1)</sup>

Last Ten Fiscal Years

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>CITY-FUNDED:</b>					
Public safety <sup>(2)</sup>	4,369	4,460	4,518	4,476	4,442
Public works	331	349	358	357	362
Other city departments <sup>(3)</sup>	2,641	2,727	2,715	2,708	2,730
Boston Public Health Commission <sup>(4)</sup>	857	872	847	832	845
Schools	9,559	9,528	9,303	9,249	9,005
<b>Total city-funded</b>	<b>17,757</b>	<b>17,936</b>	<b>17,741</b>	<b>17,622</b>	<b>17,384</b>
<b>GRANT-FUNDED:</b>					
Schools	756	621	654	636	595
All others <sup>(5)</sup>	284	299	287	270	358
<b>Total grant-funded</b>	<b>1,040</b>	<b>920</b>	<b>941</b>	<b>906</b>	<b>953</b>
<b>Total employees</b>	<b>18,797</b>	<b>18,856</b>	<b>18,682</b>	<b>18,528</b>	<b>18,337</b>

<sup>(1)</sup> All data are as of January 1 in the year stated. The methodology used in compiling these data was established jointly by the City and the Boston Municipal Research Bureau.

<sup>(2)</sup> Public Safety includes the Police Department and the Fire Department and starting in FY15 the Office of Emergency Management

<sup>(3)</sup> Includes Boston State Retirement System funded solely from the investment income account of the system.

<sup>(4)</sup> Boston Public Health Commission employees are funded by the City, but are not employees of the City.

<sup>(5)</sup> Does not include grants managed by the Boston Public Health Commission.

Source: City of Boston Office of Budget Management



Fiscal Year				
2017	2016	2015	2014	2013
4,501	4,456	4,529	4,541	4,413
373	377	394	366	342
2,688	2,650	2,678	2,696	2,643
827	777	770	762	798
8,782	8,746	8,789	8,664	8,381
<b>17,171</b>	<b>17,006</b>	<b>17,160</b>	<b>17,029</b>	<b>16,577</b>
610	656	601	698	796
385	370	282	277	293
<b>995</b>	<b>1,026</b>	<b>883</b>	<b>975</b>	<b>1,089</b>
<b>18,166</b>	<b>18,032</b>	<b>18,043</b>	<b>18,004</b>	<b>17,666</b>

See accompanying independent auditors' report

## OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2022	2021	2020	2019	2018
Police					
Service calls answered	572,844	598,470	568,707	497,728	494,226
Moving/traffic violations	26,354	28,519	61,731	103,485	92,111
Parking violations as of June 30	1,080,858	908,581	1,067,501	1,289,023	1,414,184
Fire					
Calls answered	85,572	75,346	84,357	83,173	86,103
Inspections conducted	22,530	21,614	21,350	25,896	24,009
Library					
Personnel full-time	407	400	416	410	411
Personnel part-time	28	38	36	43	45
Central and branch libraries	26	26	26	26	25
Books, audio and video materials, newspapers, and magazines in circulation	4,382,562	3,898,416	3,629,323	4,223,612	3,806,215
Library cards in force	590,793	504,138	383,240	332,468	292,763
Schools					
Student enrollment as of June 30	49,970	51,434	53,094	54,300	55,594
Streets, sidewalks, and bridges					
Streets in miles	988	988	988	988	988
Hospitals					
Births as of June 30	21,015	20,340	20,532	20,217	20,686
Deaths as of June 30	8,561	8,347	8,771	7,763	7,790

Source: City of Boston Auditing Department

Fiscal Year				
2017	2016	2015	2014	2013
516,741	408,144	421,573	566,297	579,704
95,865	107,204	110,254	90,180	95,454
1,358,385	1,346,400	1,272,107	1,326,235	1,309,406
85,598	82,438	80,079	73,443	73,971
24,332	25,519	23,019	23,896	23,744
411	413	417	408	401
45	50	58	59	66
25	24	24	25	26
3,796,379	3,707,607	3,715,079	3,732,000	3,694,546
281,439	268,275	323,789	361,939	383,931
56,433	56,531	57,102	56,975	56,801
988	988	988	988	988
20,089	20,968	19,586	20,392	21,480
7,526	7,383	7,438	7,330	7,051

See accompanying independent auditors' report

## CAPITAL ASSET STATISTICS BY DEPARTMENT

Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2022	2021	2020	2019	2018
Police					
Officers and personnel	2,857	2,883	2,754	2,936	2,869
Stations	11	11	11	11	11
Fire					
Officers and personnel	1,650	1,644	1,855	1,649	1,652
Stations	34	34	34	34	34
Parks and Recreation					
Personnel (Parks Division)	253	255	298	274	269
Neighborhood (city) parks	258	258	257	257	257
Neighborhood (city) playgrounds – Tot Lots	137	137	137	137	132
Community Centers – (BCYF operated)	29	30	28	36	36
Golf courses	2	2	2	2	2
Swimming pools (BCYF operated)	18	20	17	19	19
Tennis courts	64	64	55	58	65
Public Education					
Total number of Boston Public Schools employees	9,987	10,149	10,380	10,695	10,344
Total number of schools	121	123	125	125	125
Public Works					
Traffic signals (signalized intersections)	886	883	847	872	866
Parking meters (approximately)	5,960	6,258	6,603	6,736	6,722
Bridges	40	40	40	40	40
Hospitals					
Number of hospitals	20	20	20	19	19
Patient beds	6,152	6,140	6,113	6,108	6,053

Source: City of Boston Auditing Department

Fiscal Year				
2017	2016	2015	2014	2013
2,896	2,895	2,907	2,933	2,925
11	11	11	11	11
1,623	1,618	1,604	1,604	1,597
35	35	35	35	35
280	251	306	233	220
258	251	251	262	262
131	129	127	129	129
30	29	29	29	35
2	2	2	2	2
18	18	17	18	17
65	65	65	66	66
10,255	9,634	9,530	9,374	9,467
124	125	128	128	127
859	854	849	841	846
6,420	7,626	7,699	7,614	6,810
40	40	36	37	4
20	20	20	21	21
6,021	5,227	6,049	5,402	5,437

See accompanying independent auditors' report



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Joseph D. Feaster Jr of 301 Palisades Circle, Stoughton, MA 02072, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Joseph D. Feaster shall serve as the Chairperson of the Task Force until his resignation or replacement, pursuant to my authority under Section 15-13.2 of the City of Boston Municipal Code.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston





City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Denilson Fanfan of 7 Rich St, Mattapan, MA 02126, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint L'Merchie Frazier of 68 Bernard Street Dorchester, MA 02124, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston







City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint George Greenidge Jr. of 35 Pleasant Hill Avenue Boston, MA 02126, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Dr. Kerri Greenige of Tufts University at 48 Professors' Row Medford, MA 02115, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Dr. David Harris of 151 Sharon Street W. Medford, MA 02155, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 51-13.2 of the City of Boston Municipal Code, I hereby appoint Dorothea Jones of 73 Munroe Street Roxbury, MA 02119, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston





City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Carrie Mays of 468 Harvard Street Dorchester 02124, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Na'tisha Mills of 19 Barry Street, Hyde Park, Boston, MA 02136, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston



City of Boston, Massachusetts  
Office of the Mayor  
**MICHELLE WU**

March 20, 2023

The Honorable Alex Geourntas  
Office of the City Clerk  
1 City Hall Plaza  
Room 601  
Boston, MA 02201

Dear Mr. Clerk:

Pursuant to the authority vested in me by Section 15-13.2 of the City of Boston Municipal Code, I hereby appoint Damani Williams of 33 Harlock Street, Dorchester MA 02124, to the Task Force on the Study on City of Boston Reparations, effective immediately.

Thank you for your attention to this matter.

Sincerely,

Michelle Wu  
Mayor of Boston

Offered by Councilors Brian Worrell, Ruthzee Louijeune, Arroyo, Bok, Breadon, Coletta, Lara, Mejia and Flynn

## CITY OF BOSTON



IN THE YEAR TWO THOUSAND TWENTY-THREE

### HOME RULE PETITION AUTHORIZING ADDITIONAL RESTRICTED LIQUOR LICENSES

*WHEREAS*, The ability to sell liquor provides a significant boost in income to small businesses; *and*

*WHEREAS*, Due to the cap on liquor licenses in the City of Boston, many of the City's neighborhood restaurants have difficulty or are unable to obtain a liquor license; thereby, making it difficult for smaller, neighborhood restaurants to open and be successful; *and*

*WHEREAS*, The well-documented racial wealth gap in Boston shows that it is crucial for MWBE's to have equitable access to liquor licenses in order to advance economic equity; *and*

*WHEREAS*, Neighborhoods such as Mattapan only have 10 out of the 1,432 liquor licenses in the City of Boston; *and*

*WHEREAS*, Dorchester Ave has 24 on-premise liquor licenses and Blue Hill Ave has 6; *and*

*WHEREAS* The Neighborhoods of Roxbury, Hyde Park, Mattapan, and Dorchester have less than 10% of Boston's on-premise licenses and less than 4% of total capacity, despite having nearly 40% of the city's population; *and*

*WHEREAS* Bars and restaurants promote tourism and spending throughout the City while enhancing a neighborhood's identity; *and*

*WHEREAS*, Having licenses designated for the City's neighborhoods and creating new licenses specifically for small businesses and certain developments will address disparities within the current system and will keep pace with the population growth. ***THEREFORE BE IT***

*ORDERED*, That a petition to the General Court, accompanied by a bill for a special law relating to the City of Boston to be filed with an attested copy of this order be, and



hereby is, approved under Clause 1 of Section 8 of Article II, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, provided, that the General Court may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition:

**PETITION FOR A SPECIAL LAW RE:  
AN ACT AUTHORIZING ADDITIONAL LICENSES FOR THE SALE OF  
ALCOHOLIC BEVERAGES TO BE DRUNK ON THE PREMISES IN BOSTON.**

*Section 1.*

Notwithstanding Section 17 of chapter 138 of the General Laws or any other law, rule, regulation, or provision to the contrary, and in addition to any other license authorized by this act, the licensing board for the city of Boston may grant up to three non-transferable restricted all-alcohol liquor licenses and up to two non-transferable restricted malt/wine or malt/wine/ordial licenses annually for a period of five years in each of the ZIP codes of 02119, 02121, 02124, 02126, 02128, 02131, 02132, and 02136 for the sale of alcoholic beverages to be drunk on the premises pursuant to section 12 of said chapter 138. Licenses shall be distributed based on public need and shall remain available until issued.

A license issued under this section, if canceled or revoked, shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing board which may then grant that license to a new applicant from the same ZIP code under the same conditions as specified in this section of the applicant files with the licensing board.

*Section 2.*

The provisions of this act shall be effective upon passage.

Filed in Council: January 11, 2023



# BOSTON CITY COUNCIL

Committee on Government Operations

Ricardo Arroyo, Chair

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One City Hall Square ♦ 5<sup>th</sup> Floor ♦ Boston, MA 02201 ♦ Phone: (617) 635-3040 ♦ Fax: (617) 635-4203

## REPORT OF COMMITTEE CHAIR

March 22, 2023

Dear Councilors:

***Docket #0133, Petition for a Special Law Re: Authorizing Additional Restricted Liquor Licenses***, was referred to the Committee on January 11, 2023, and sponsored by Councilors Brian Worrell, Ruthzee Louijeune, and Ricardo Arroyo. The Committee held a working session on March 9, 2023.

### **Summary of Legislation As Filed:**

Docket #0133 would authorize the licensing board to grant up to three all-alcohol liquor licenses and two malt/wine licenses for specific neighborhoods by ZIP code. These licenses would be rolled out over a period of five years. The licenses would be non-transferable and restricted. Licenses issued under this act if canceled or revoked would be returned to the licensing board and the licensing board may grant that license to a new applicant from the same ZIP code. The licenses would be authorized for the following ZIP codes: 02119, 02121, 02124, 02126, 02128, 02131, 02132, and 02136. The licenses would be governed by section 12 of chapter 138 and will be distributed based on public need and will remain available until issued.

### **Information Gathered at the March 9, 2023 Working Session:**

The Chair reviewed the provisions of the legislation. The following individuals from the Administration participated: Segun Idowu, Chief of Economic Opportunity and Inclusion for the City of Boston and Danny Green, Executive Secretary for the Licensing Board for the City of Boston. Attorney Lesley Hawkins, Partner, Prince Lobel also participated. The Councilors gave opening remarks. Councilors discussed the purpose of the ordinance to expand licenses to underserved communities in Roxbury, Roslindale, Hyde Park, Dorchester, Mattapan, West Roxbury, and East Boston in order to center on equity and provide a mechanism for economic vitality for these neighborhoods. Councilors discussed that the costs of licenses on the open market are an economic barrier for many and for small businesses. The Committee discussed that including zip codes will eliminate neighborhood competition, that none of the licenses are transferable so they will not contribute to the secondary market, and that these licenses will not “flood the market” or adversely impact current non-restricted license holders because of the staggered release, targeted locations, and the restricted nature of the licenses.

Councilors discussed language changes to the docket. The Committee agreed to remove language that was not needed and to change language to have consistency with state law. Councilors also discussed language changes to clarify when the licenses will start to be given out

and the intent of the ordinance so that all of the licenses will be distributed and carried over and not lost if not granted in a particular year.

### **Summary of Amendments:**

Based on information gathered at the working session, the docket is amended from its initial filing as follows:

- The first sentence in Section 1 is amended by removing the following provision: “and in addition to any other licenses authorized under this act” because this phrase is not needed since there are not additional licenses in the act; the word “cordial” is removed because the wine and malt licenses can be adjusted to include cordials with approval from the Boston Licensing Board, pursuant to Chapter 481 of the Acts of 1994; therefore, the term “cordial” does not need to be mentioned in this legislation.
- The first sentence in Section 1 is amended so that the types of licenses match the current approved terminology and formatting as used throughout the General Laws.
- The first sentence in Section 1 is amended by adding the following phrase after the word “years”: “beginning in the year that this act has passed”
- In Section 1, the first sentence is amended to include two additional ZIP codes, 02122 (Fields Corner/Neponset) and 02125 (Uphams Corner/Savin Hill). These zip codes are being added because they fall below the citywide average for licenses per capita, are areas with high interest in liquor license expansion, and allow the City to target underserved/minority communities that need rebuilding. With this change, the legislation will be applicable to ten zip codes.
- In Section 1, the following sentence is removed: “Licenses shall be distributed based on public need and shall remain available until issued.” This sentence is removed because the standard is part of the established process and criteria under which the Boston Licensing Board issues licenses.
- The following new sentence is added at the end of Section 1: “Licenses shall remain available until granted. A license not granted by the board in a given year by this act will be rolled over to the following year until all such licenses are distributed under this act.” This language is added in order to provide clarity around the intent of the legislation. This amended language ensures that if less than five licenses are issued for a given ZIP code in a year, the balance will roll over to the next year and the Boston Licensing Board will have the option of issuing them in subsequent years.
- The second paragraph in Section 1 is removed to its own section as Section 2 and the word “section” is changed to “act”.
- The effective date section is changed from Section 2 to Section 3.

### **Rationale and Recommended Action:**

Passage of this legislation will provide an avenue for individuals that may not have the resources to purchase licenses on the open market. This legislation will establish equity among neighborhoods that are lacking establishments with alcohol or beer and wine licenses by tying the licenses to specific zip codes. Having such establishments is important to the economic vitality of the neighborhoods and contributes to a positive quality of life for the residents by providing places to gather and socialize with family and neighbors. Having such establishments improves public safety, community engagement and helps local businesses. These licenses are targeted to specific areas, are not transferable, and are granted on a staggered approach; therefore, the licenses under this act will not compete on the open market and will not devalue the licenses of current holders or flood the market. Passage of this legislation in its amended draft provides clarity and will ensure that the intent of the legislation is met and will provide economic opportunity to potential restaurant owners and underserved, targeted neighborhoods.

By the Chair of the Committee on Government Operations, to which the following was referred:

***Docket #0133, Petition for a Special Law Re: Authorizing Additional Restricted Liquor Licenses,***

submits a report recommending that this docket **ought to pass in a new draft.**

For the Chair:

A handwritten signature in blue ink, appearing to read 'Ra', followed by a horizontal line.

Ricardo Arroyo, Chair  
Committee on Government Operations



## CITY OF BOSTON

IN THE YEAR TWO THOUSAND TWENTY-THREE

### HOME RULE PETITION AUTHORIZING ADDITIONAL RESTRICTED LIQUOR LICENSES

**WHEREAS,** The ability to sell liquor provides a significant boost in income to small businesses; *and*

**WHEREAS,** Due to the cap on liquor licenses in the City of Boston, many of the City's neighborhood restaurants have difficulty or are unable to obtain a liquor license; thereby, making it difficult for smaller, neighborhood restaurants to open and be successful; *and*

**WHEREAS,** The well-documented racial wealth gap in Boston shows that it is crucial for MWBE to have equitable access to liquor licenses in order to advance economic equity; *and*

**WHEREAS,** Neighborhoods such as Mattapan only have 10 out of the 1,432 liquor licenses in the City of Boston; *and*

**WHEREAS,** Dorchester Ave has 24 on-premise liquor licenses and Blue Hill Ave has 6; *and*

**WHEREAS,** The Neighborhoods of Roxbury, Hyde Park, Mattapan, and Dorchester have less than 10% of Boston's on-premise licenses and less than 4% of total capacity, despite having nearly 40% of the city's population; *and*

**WHEREAS,** Bars and restaurants promote tourism and spending throughout the City while enhancing a neighborhood's identity; *and*

**WHEREAS,** Having licenses designated for the City's neighborhoods and creating new licenses specifically for small businesses and certain developments will address disparities within the current system and will keep pace with the population growth; **NOW THEREFORE BE IT**

**ORDERED:** That a petition to the General Court, accompanied by a bill for a special law relating to the City of Boston to be filed with an attested copy of this order be, and

hereby is, approved under Clause 1 of Section 8 of Article II, as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, provided, that the General Court may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition:

**PETITION FOR A SPECIAL LAW RE:  
AN ACT AUTHORIZING ADDITIONAL LICENSES FOR THE SALE OF  
ALCOHOLIC BEVERAGES TO BE DRUNK ON THE PREMISES IN BOSTON.**

Section 1.

Notwithstanding Section 17 of chapter 138 of the General Laws or any other law, rule, regulation, or provision to the contrary, the licensing board for the City of Boston may grant up to three non-transferable restricted licenses for the sale of all alcohol, and up to two non-transferable restricted licenses for the sale of wines and malt beverages annually for a period of five years beginning in the year that this act has passed in each of the ZIP codes of 02119, 02121, 02122, 02124, 02125, 02126, 02128, 02131, 02132, and 02136 for the sale of alcoholic beverages to be drunk on the premises pursuant to section 12 of said chapter 138. Licenses shall remain available until granted. A license not granted by the board in a given year by this act will be rolled over to the following year until all such licenses are distributed under this act.

Section 2.

A license granted under this act, if canceled or revoked, shall be returned physically, with all of the legal rights, privileges and restrictions pertaining thereto, to the licensing board and the licensing board may then grant that license to a new applicant in the same ZIP Code where the original license was granted.

Section 3.

The provisions of this act shall be effective upon passage.

Filed in Council: March 22, 2023

Offered by Councilors Kenzie Bok, Edward Flynn, Arroyo, Breadon, Coletta, Fernandes Anderson, Louijeune, Murphy, Worrell and Lara



## CITY OF BOSTON IN CITY COUNCIL

### ORDINANCE AMENDING THE CITY OF BOSTON CODE, ORDINANCES, SECTION 7-3, BAY VILLAGE HISTORIC DISTRICT

*WHEREAS:* Bay Village was one of the first neighborhoods of Boston created on landfill in the 1820s and 1830s, prior to the Back Bay and South End, including many brick structures in Federal Period, Greek Revival, and Victorian styles that were later raised, alongside the streets, to a greater height above the water table in 1868; *and*

*WHEREAS:* The Bay Village Historic District was established by the Boston City Council in 1983, under the provisions of the Historic District Act, General Laws, Chapter 40C and Chapter 772, Acts of 1975; *and*

*WHEREAS:* Since 1983, the Bay Village Historic District Commission has stewarded the history of this treasured neighborhood, with its longstanding artisan tradition and its important role in the development of Boston's movie distribution industry; *and*

*WHEREAS:* The members of the Bay Village Historic District Commission and the Bay Village Neighborhood Association have jointly endorsed the following small updates to the ordinance, to allow for more cohesive review; *and*

*WHEREAS:* Preserving and celebrating Boston's rich history as embodied in the built environment of its neighborhoods is important to the city's unique identity for both visitors and residents alike; **NOW**

### ***THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF BOSTON, AS FOLLOWS:***

City of Boston Code, Ordinances, Section 7-3.5, is hereby amended by striking said section and inserting in place thereof the following section:

**Section 7-3.5 Exemptions to Review:** The Authority of the Commission is not extended to the review of the following:

1. Temporary structures or signs, subject however, to such conditions as to the duration of use, location, lighting, removal and similar matters as the Commission may reasonably specify in the standards and criteria.
2. Ordinary maintenance or repair of an architectural feature which involves no change in design, material or outward appearance thereof.
3. Construction, reconstruction, alteration or demolition of any such feature which the Building Commissioner shall certify is required by the public safety because of an unsafe or dangerous condition.
4. The Boston Redevelopment Authority shall administer the development of Urban Renewal Parcel R-7 in accordance with the September, 1980 Developers Kit (The Guidelines) for this parcel, whose guidelines are incorporated herein by this reference. This exemption shall terminate upon completion of development, and the completed building and associated property shall then be subject to the Commission's jurisdiction in all respects.





## CITY OF BOSTON IN CITY COUNCIL

IN THE YEAR TWO THOUSAND TWENTY THREE

### HOME RULE PETITION

- WHEREAS:* The Beacon Hill Historic District ("District") was created by Chapter 616 of the acts of 1955 (the "Enabling Act"), originally encompassing only the South Slope of Beacon Hill of Boston, with the intent of protecting historically important architectural features on Beacon Hill, and thereafter the Enabling Act was amended several times to enlarge the District to include more areas of Beacon Hill, including the entire Flat of Beacon Hill but only part of the North Slope of Beacon Hill; *and*
- WHEREAS:* When almost all of Beacon Hill's North Slope was added to the District by Chapter 622 of the Acts of 1963, a section of the North Slope was not included in the District, specifically an approximately 40-foot-wide area running from Charles Circle to Bowdoin Street along the Beacon Hill side of Cambridge Street ("40-Foot-Wide Area"); *and*
- WHEREAS:* There are numerous historically significant buildings in the 40-Foot-Wide Area, including the 1896 Puffer Building, located at 214-218 Cambridge Street; *and*
- WHEREAS:* In 1963, there was some concern that an expanded District encompassing the entire North Slope might interfere with the City of Boston's plans at that time to build a new fire station on the Beacon Hill side of Cambridge Street, to accommodate Engine Company 4 and Ladder Company 24, which has since been constructed at 200 Cambridge Street; *and*
- WHEREAS:* Especially given the significant new development project proposed by Massachusetts General Hospital expected to begin construction shortly, it is now important that the District be extended all the way down the North Slope of Beacon Hill to Cambridge Street, so as to bring those historic buildings that remain on the Beacon Hill side of Cambridge Street into the architectural protections afforded by the District and discourage their future demolition; *and*
- WHEREAS:* Another change being proposed would give the Beacon Hill Architectural Commission ("BHAC") the specific authority to levy fines for violations of the Enabling Act, as the Enabling Act currently provides for such fines to be imposed on violators of the historic preservation rules set forth therein, but does not specifically state that the BHAC can levy such fines, for which reason the BHAC does not currently levy fines to punish violations of the Enabling Act and the Beacon Hill Architectural Guidelines ("Guidelines"); *and*
- WHEREAS:* A further proposed change would require that any reconstruction that is done to an exterior historic architectural feature in the District after it is fully or partially altered or demolished for any reason of public safety must be done within the architectural requirements of the Enabling Act and Guidelines; *NOW THEREFORE BE IT*

*ORDERED:* That a petition to the General Court, accompanied by a bill for a special law relating to the City of Boston to be filed with an attested copy of this Order be, and hereby is, approved under Clause One (1) of Section Eight (8) of Article Two (2), as amended, of the Amendments to the Constitution of the Commonwealth of Massachusetts, to the end that legislation be adopted precisely as follows, except for clerical or editorial changes of form only.

**PETITION FOR A SPECIAL LAW RE: AN ACT TO MAKE CERTAIN  
CHANGES IN THE LAW RELATIVE TO THE HISTORIC BEACON HILL DISTRICT.**

SECTION 1. Chapter 616 of the acts of 1955, as amended by chapters 314 and 315 of the acts of 1958, chapter 622 of the acts of 1963, chapter 429 of the acts of 1965, chapter 741 of the acts of 1975, and chapter 450 of the acts of 2008, is hereby amended by striking section 1C as appearing in chapter 622 of the acts of 1963 and inserting in place thereof the following section:

“Section 1C: The Historic Beacon Hill District, created by section one and enlarged and extended by sections one A and one B, is hereby further enlarged and extended to include an area contiguous thereto bounded as follows: -northerly by the southerly sideline of Cambridge street; easterly by Bowdoin street; southerly by Derne and Myrtle streets; westerly by Irving street; generally southerly by the northerly, easterly and westerly boundaries of the area defined in section one B; southerly by Revere street; westerly and northerly by Embankment road; and northerly by the southerly sideline of Charles street circle and Cambridge street; and including the traffic island in Charles street circle; and all estates therein, including the estates located at 131 and 141 Cambridge street and 2-16 Lynde street.”

SECTION 2. The first paragraph of section 11 of chapter 616 of the acts of 1955, as amended by chapter 314 of the acts of 1958 and chapter 429 of the acts of 1965, is hereby further amended by adding at the end the following sentence:

“The commission may levy such fine or fines on whoever violates this act, after due notice and public hearing.”

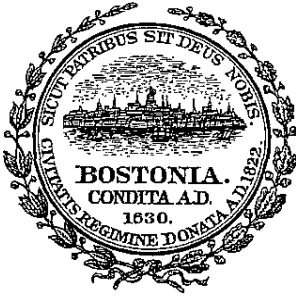
SECTION 3. Said chapter 616 of the acts of 1955, as amended by chapters 314 and 315 of the acts of 1958, is hereby further amended by striking out the second sentence of section 9 and inserting in place thereof the following sentence:

“Nor shall anything in this act be construed to prevent the full or partial alteration or demolition of any such feature, which the building commissioner shall certify to the commission, with such advance notice as practicable, is immediately required on an emergency basis because of an imminent unsafe or dangerous condition; provided, however, that any full or partial reconstruction of such feature after alteration or demolition shall be otherwise subject to all of the requirements of this act.”

SECTION 4. This act shall take effect upon passage.

Filed on: March 6, 2023

OFFERED BY COUNCILOR RUTHZEE LOUIJEUNE AND RICARDO ARROYO,  
BOK, BREADON, COLETTA, FERNANDES ANDERSON, FLAHERTY, LARA,  
MEJIA, MURPHY, WORRELL AND FLYNN



## CITY OF BOSTON IN CITY COUNCIL

### AN ORDINANCE WITH RESPECT TO HONEY BEES

- WHEREAS,** Honey bees play a critical role in our food system, as they provide the pollination for over 85 different crops and contribute to 35% of global food production. Accordingly, without honey bees the agricultural system would collapse; *and*
- WHEREAS,** Honey bees enable the production of a wide array of foods, helping to stabilize and diversify ecosystems and further provide support for human habitats and high quality nutrients. Honey bees also contribute to livestock production through the pollination of forage plants such as alfalfa and clover; *and*
- WHEREAS,** Honey bees contribute to the greater biodiversity within urban cities by supporting and strengthening plant and tree growth through pollination, and are also indicator species, where they provide critical information on the health and habitat of our environment; *and*
- WHEREAS,** Honey bee populations have been on a steady decline, whereby city environments can provide alternative spaces for honey bees to maintain healthy habitats as they have access to protected areas, providing themselves with security while also generating a consistent diet and stronger biodiversity for its surroundings; *and*
- WHEREAS,** There are collective and individual environmental and health benefits to urban beekeeping, whereby bee pollination results in a decrease in pollution as their pollination contributes to keepings waterways clean, preventing soil erosion, encouraging oxygen production, and absorbing CO<sub>2</sub>; *and*
- WHEREAS,** Residents and businesses in Boston are already hosting bee hives on their rooftops and backyard as local interest in beekeeping has only increased during the pandemic; **NOW, THEREFORE BE IT**
- ORDERED:** That the Boston City Council, by and through Councilor Ruthzee Louijeune, submits a petition to amend the City of Boston Code.

## Ordinance Regulating Honey Bees

*Be it ordained by the City of Boston, as follows:*

### SECTION 1.

The City of Boston Code, Ordinances, Chapter 16, Section 1.27, shall be created as follows;

#### 16-1.27 Honey bees

- a. Purpose
  - i. The purpose of this ordinance shall be for the regulation and enforcement of keeping honey bees.
- b. Definitions
  - i. Hive - a manufactured receptacle or container prepared for the use of Honey bees that includes movable frames, combs and substances deposited into the Hives by honey bees.
  - ii. Honey bee - a subset of bees in the genus *Apis*, primarily distinguished by the production and storage of honey and the construction of perennial, colonial nests out of wax.
  - iii. Colony - means a natural group of honey bees having a queen or queens.
- c. Regulations
  - i. Maximum number of Hives on any given lot or roof for personal consumption of honey bee products shall be three (3).
  - ii. No Hive shall exceed five feet in height and twenty cubic feet in size on any lot or roof.
  - iii. Where there is a wall, fence or similar barrier between the subject property and adjacent property, no setback from the property line is required. Where there is no wall, fence or similar barrier between subject property and adjacent property, Hives shall be set back five (5) feet from the property line.
  - iv. Hives shall not be located in the front yard or in a side yard that abuts a street in all residential and commercial zoning districts and subdistricts.
  - v. No Hive shall be located closer than ten (10) feet from a public sidewalk.
  - vi. For any ground level Hive that is within twenty (20) feet of the doors and/or windows of the principal building on an abutting Lot, either of the following conditions must exist:
    - 1. The Hive opening must face away from doors and/or windows; or
    - 2. A flyway of at least six (6) feet in height comprising of a lattice fence, dense hedge or similar barrier must be established in front of the opening of the Hive such that the honey bees fly upward and away from neighboring properties. The flyway shall be located within three (3) feet of the entrance to the Hive and shall

- extend at least two (2) feet in width on either side of the Hive opening.
- vii. Hives shall be set back six (6) feet from the edge of the roof.
  - viii. For any roof level Hive that is within twenty (20) feet of the doors and/or windows of the principal building on an abutting Lot, either of the following conditions must exist:
    - 1. The Hive opening must face away from doors and/or windows; or
    - 2. A flyway of at least six (6) feet in height comprising of a lattice fence, dense hedge or similar barrier must be established in front of the opening of the Hive such that the honey Bees fly upward and away from neighboring properties. The flyway shall be located within three (3) feet of the entrance to the Hive and shall extend at least two (2) feet in width on either side of the Hive opening.
  - ix. All beekeeping shall comply with applicable State and local laws and regulations.
- d. Exceptions
- i. Any exceptions to this section must be approved by petition to Animal Control or ISD.
- e. Enforcement
- i. Animal Control and ISD shall have the authority to enforce all violations of this section.
  - ii. Enforcement of this section may be by written warning and/or non-criminal disposition fines as provided by in MGL, Chapter 40, Section 21D, provided that this section shall not preclude the City of Boston from proceeding to restrain a violation by injunction.

## SECTION 2.

This ordinance shall take effect 90 days after passage.

Filed In Council: **January 11, 2023**

OFFERED BY COUNCILOR RUTHZEE LOUIJEUNE AND KENZIE BOK, ARROYO, BREADON, COLLETTA, FERNANDES ANDERSON, FLAHERTY, LARA, MEJIA, MURPHY, WORRELL AND FLYNN



## CITY OF BOSTON IN CITY COUNCIL

### A TEXT AMENDMENT TO THE BOSTON ZONING CODE WITH RESPECT TO HONEY BEES

- WHEREAS,** Honey bees play a critical role in our food system, as they provide the pollination for over 85 different crops and contribute to 35% of global food production. Accordingly, without honey bees the agricultural system would collapse; *and*
- WHEREAS,** Honey bees enable the production of a wide array of foods, helping to stabilize and diversify ecosystems and further provide support for human habitats and high quality nutrients. Honey bees also contribute to livestock production through the pollination of forage plants such as alfalfa and clover; *and*
- WHEREAS,** Honey bees contribute to the greater biodiversity within urban cities by supporting and strengthening plant and tree growth through pollination, and are also indicator species, where they provide critical information on the health and habitat of our environment; *and*
- WHEREAS,** Honey bee populations have been on a steady decline, whereby city environments can provide alternative spaces for honey bees to maintain healthy habitats as they have access to protected areas, providing themselves with security while also generating a consistent diet and stronger biodiversity for its surroundings; *and*
- WHEREAS,** There are collective and individual environmental and health benefits to urban beekeeping, whereby bee pollination results in a decrease in pollution as their pollination contributes to keeping waterways clean, preventing soil erosion, encouraging oxygen production, and absorbing CO<sub>2</sub>; *and*
- WHEREAS,** Residents and businesses in Boston are already hosting bee hives on their rooftops and backyard as local interest in beekeeping has only increased during the pandemic; **NOW, THEREFORE BE IT**
- ORDERED:** That the Boston City Council, by and through Councilor Ruthzee Louijeune, submits a petition to amend the text of the Boston Zoning Code.

Filed on: XXX,  
Text Amendment Application No. \_\_\_\_  
Boston City Council

TO THE ZONING COMMISSION OF THE CITY OF BOSTON:

Boston City Council through and by Boston City Councilor Ruthzee Louijeune petition to amend the text of the Boston Zoning Code as follows:

1. In [Article 2A](#), Section 2A-1. - Meaning of Certain Words and Phrases
  - a. Strike the existing definition of ‘Accessory Keeping of Animals’  
“Subject to the provisions of Article 10, the keeping of horses, cows, goats, poultry, pigeons, rabbits, bees, or similar animals other than pigs.”
  - b. Replace with following definition of ‘Accessory Keeping of Animals’  
“Subject to the provisions of Article 10, the keeping of horses, cows, goats, poultry, pigeons, rabbits, or similar animals other than pigs.”
2. In Article [89 Urban Agriculture](#)
  - a. Strike Section 89-10.1 - Accessory Keeping of Honey Bees.
3. In Article 8 - Table A Use No. 76.
  - a. Strike the word “bees” and “or more than three colonies of bees are kept on the lot at one time”

Petitioner: Boston City Council

By: Councilor Ruthzee louijeune

Address: 1 City Hall Square, Suite 550, Boston, MA 02201

Telephone: 617-635-4376

Date: XXX

Filed In Council: **January 11, 2023**

OFFERED BY COUNCILORS KENDRA LARA, KENZIE BOK, ARROYO, BAKER, BREADON, COLETTA, FERNANDES ANDERSON, FLAHERTY, LOUIJEUNE, MEJIA, MURPHY, WORRELL AND FLYNN



## CITY OF BOSTON IN CITY COUNCIL

### ORDER FOR A HEARING REGARDING WINTER PLACEMAKING AND BOSTON AS A 'WINTER CITY'

**WHEREAS,** The City of Boston tends to experience a shift in programming and liveliness during the winter season, when residents bundle up indoors to avoid icy roads or cold temperatures; *and*

**WHEREAS,** Cold weather impacts business so drastically that IBM Global Business Services sells weather data directly to business clients who need to make crucial decisions on whether or not to stay open; *and*

**WHEREAS,** In 2020, Bench Consulting, in partnership with the Barr Foundation, discussed a City's role in celebrating the season through programming, resources, and economic opportunities; *and*

**WHEREAS,** While cold weather, snow, and other winter elements transform the City of Boston for about four months of the year, there are new opportunities for outdoor exploration and economic activity that is unique to Boston; *and*

**WHEREAS,** Boston has the potential to become a 'Winter City,' one that has the tools to embrace the winter season, create infrastructure for economic and recreational activity all year long, bring economic activity back to neighborhood streets and downtowns to support culture-building; *and*

**WHEREAS,** Infrastructure that is built to embrace winter elements has many benefits, including increasing outdoor recreation, improving mental health, using public spaces for community gatherings; *and*

**WHEREAS,** Funding resources and action plans for creating a lively, active, safe, and supportive Winter City can be seen in places such as Eau Claire, WI; Buffalo, NY; Edmonton, Canada; and Burlington, VT; *and*

**WHEREAS,** These cities and towns implement a variety of infrastructure changes and programming, including creating an accessible coat bank, using snow as a building material, transforming streets, parking lots, and community buildings for winter use, transforming City trails for cross-country skiing and outdoor recreation, highlighting local artists, and celebrating the uniqueness of the season; **NOW, THEREFORE BE IT**

**ORDERED:** That the appropriate committee of the Boston City Council hold a hearing to discuss making Boston a 'Winter City' and that representatives from the Office of Arts and Culture, the Department of New Urban Mechanics, the Office of Economic Opportunity and Inclusion, and the Department of Parks and Recreation, in addition to community advocates and members of the public are invited to testify.





## CITY OF BOSTON IN CITY COUNCIL

### ORDER FOR A HEARING ON ESTABLISHING A MENTAL HEALTH CURRICULUM IN BOSTON PUBLIC SCHOOLS

- WHEREAS,** The American Academy of Pediatrics, American Academy of Child and Adolescent Psychiatry (AACAP) and Children's Hospital Association have declared a national emergency in children's mental health, citing the serious toll of the COVID-19 pandemic on top of existing challenges; *and*
- WHEREAS,** A study published in 2021 found that, between 2012 and 2018, diagnoses of mental illnesses amongst children aged 4-17 increased 34.6%, with attention deficit/hyperactivity, conduct disorders, anxiety, and depression were the most common conditions, while eating disorders, anxiety, and depression presented the greatest increases at 96%, 95%, and 73% respectively; *and*
- WHEREAS,** Despite such high prevalence, according to Active Minds 67% of people 18-24 with anxiety or depression don't seek treatment, and suicide remains one of the top five major causes of death for children and young adults aged 12-19 according to the CDC; *and*
- WHEREAS,** Boston Public Schools currently houses a Department of Behavioral Health Services (BHS), which employs a number of school psychologists and social workers, describes their services as providing direct individual student services like counseling and assessment, in addition to serving on the district crisis team, responsible for supporting school communities following large impact crises; *and*
- WHEREAS,** Thanks to the work of dedicated advocates across the city, Boston has recently made the push to secure a nurse in every school and to provide adequate access to social services and school psychologist, but these are services that are often provided outside of the classroom and are not incorporated into the general curriculum; *and*

**WHEREAS,** While schools across the country and in Boston emphasize the teaching of physical health, nutritional health, and sexual health, very few have substantively incorporated mental health as a part of their curriculum; *and*

**WHEREAS,** A poll conducted by the National Alliance on Mental Illness found that 87% of respondents support mental health education in schools, and 70% support mental health days for students; *and*

**WHEREAS,** In California, Senate Bill No. 224 requires each school district, county office of education, state special school, and charter school that offers one or more courses in health education to pupils in middle school or high school to include in those courses instruction in mental health that meets the requirements of the bill, as specified.; *and*

**WHEREAS,** Similar bills have been proposed in states across the United States, but the proposal still remains uncommon; *and*

**WHEREAS,** Recent events in and around Boston Public Schools, including the shooting of a 17 year-old student and a teacher outside of TechBoston, have made it clear that there is a serious need to address mental health and wellness in a more substantial and productive way; *and*

**WHEREAS,** The Boston City Council and Boston Public Schools has an obligation to ensure that our students are nurtured, cared for, and set up for success in all aspects of health, including mental health; ***NOW THEREFORE BE IT***

**ORDERED:** That the appropriate committee of the Boston City Council holds a hearing regarding the establishment of a mental health curriculum in Boston Public Schools. Representatives from the City of Boston, Boston Public Schools, Boston Public Health Commission, the Boston Teachers Union, BEJA, New Generations and Associates, youth leaders, members of the public, and any other interested parties shall be invited and are encouraged to attend.

Filed in Council: January 25, 2023

Offered by Councilors Liz Breadon and Ruthzee Louijeune



## CITY OF BOSTON IN CITY COUNCIL

### AN ORDINANCE ESTABLISHING A “SCOFFLAW PROPERTY OWNER LIST”

- WHEREAS*, Housing, building, and fire codes help to ensure residential properties meet minimum health and safety standards, and code enforcement activities are essential to verify compliance and the habitability of properties because all tenants have the right to a decent, safe, sanitary, and healthy place to live; *and*
- WHEREAS*, The Massachusetts Department of Public Health establishes regulations setting minimum legal standards in the State Sanitary Code (105 CMR 410) ensuring safe housing conditions, and portions of the Code pertaining to residential dwellings are enforced in the City of Boston by inspectors of the Housing Division in the Field Services program of the Inspectional Services Department; *and*
- WHEREAS*, The Massachusetts Board of Building Regulations and Standards approves and administers the State Building Code (780 CMR) to establish standards for the design, materials, and safety of structures, and the Code is enforced in the City of Boston by building, electrical, and mechanical inspectors of the Buildings and Structures Division of the Inspectional Services Department; *and*
- WHEREAS*, The Massachusetts Board of Fire Prevention Regulations adopts the State Fire Code (527 CMR) to establish a reasonable level of fire and life safety and property protection from the hazards created by fire, explosion, and dangerous conditions, and state and local fire codes are enforced by the Legal Unit of the Fire Prevention Division of the Boston Fire Department; *and*
- WHEREAS*, In a November 2012 message transmitting for the approval of the City Council an order regarding City of Boston Code, Ordinances, Chapter 9-1.3, the Rental Inspection Ordinance, Mayor Menino stated that “By requiring owners to regularly demonstrate compliance with the State Sanitary and Building Codes, tenants will be better protected from health and safety standards, improving their quality of life”; *and*
- WHEREAS*, In Massachusetts, a petition requesting a criminal complaint for violations of the State Sanitary Code, State Building Code, or State Fire Code may be made to the Housing Court if the property owner failed to comply with written orders and “did so willfully, intentionally, recklessly or repeatedly”; *and*

- WHEREAS,* It is necessary to employ both cooperative models focused on helping owners bring their properties into compliance, as well as punitive measures which penalize violators, particularly those with persistent and chronic offenses; *and*
- WHEREAS,* The Massachusetts Attorney General has the authority to debar businesses and employers who violate certain laws, such as fair labor laws, from bidding or participating in any state or municipally-funded contracts, or for the construction of any public building or other public works; *and*
- WHEREAS,* The Commonwealth of Massachusetts requires departments to check a debarred vendor list prior to awarding or renewing a contract in order to ensure they do not knowingly accept a response or award a contract to any contractor, or approve a subcontract, or any party subject to a state or federal debarment order; *and*
- WHEREAS,* The City of Chicago publishes a “Building Code Scofflaw List” and prohibits property owners from obtaining business licenses, receiving zoning variances, acquiring city land or receiving financial assistance, or obtaining building permits unrelated to addressing their violations; *and*
- WHEREAS,* As the enforcement of code violations entails a multi-department, multi-step process with property owners entitled to an administrative hearing and due process, it is especially egregious when serious and chronic offenses persist uncorrected, requiring interdepartmental coordination for the City to bring the property owner to court for code enforcement proceedings; *and*
- WHEREAS,* The City’s code enforcement system must be strengthened with greater integrity and credibility or risk losing the confidence of residents when the worst offenders flout laws which they may believe are difficult to adequately enforce; *and*
- WHEREAS,* Policies which increase public awareness of chronic violators, as well as punitive limitations on their ability to conduct business with government agencies, have been adopted in code enforcement mechanisms across the country, and in turn they have helped remedy offenses, improved living conditions, deterred further violations, and informed current and prospective tenants and the general public of a scofflaw property owner’s record; *NOW, THEREFORE*

***Be it ordained by the City Council of Boston as follows:***

**SECTION 1.**

The City of Boston Code, Ordinances, Section 9-1.3(a) is hereby amended by striking the definition for “Owner” and inserting in place thereof the following three definitions:

*Occupant.* A person or persons residing in a rental unit.

*Owner.* A for-profit or not-for-profit individual, corporation, partnership, association, business trust, estate, commercial or legal entity, trustee of a land trust, or any other persons having ownership interest in a private dwelling, tenement, lodging house, or other residential rental unit or rental property dedicated to residential use.

*Ownership interest.* Any for-profit or not-for-profit individual, corporation, partnership, association, business trust, estate, commercial or legal entity, trustee of a land trust, or any other persons having any whole or partial ownership of a private dwelling, tenement, lodging house, or other residential rental property dedicated to residential use.

## SECTION 2.

The City of Boston Code, Ordinances, Section 9-1.3(b) is hereby amended by striking the first sentence and inserting in place thereof the following: –

“b. *Rental property registration.* Private residential rental property owners (“Owners”) shall register all owned rental units and rental properties located in the City of Boston with the Inspectional Services Department (“ISD”) no later than July 1st of each year. When registering a rental unit or rental property, the owner shall provide to ISD: (i) identification of the rental unit or rental property by street address; (ii) the total number of rental units owned at that address; and, (iii) the name(s) and address(es) of all individuals or entities with ownership interest in the rental unit or rental property. Additional information may be required from property owners during the registration process at the discretion of the Commissioner of Inspectional Services.”

## SECTION 3.

The City of Boston Code, Ordinances, Chapter IX, is hereby amended by inserting at the end thereof the following new section:

### ***Section 9-15 Scofflaw Property Owner List.***

#### **9-15.1 Purpose**

To further the duties set forth in section 9-9, residential rental property owners who continually fail to comply with the City’s rental unit regulations and provide tenants with safe and adequate housing, as regulated under subsections 9-1.3 and 9-1.4 of this Code, the State Sanitary Code (105 CMR 410), the State Building Code (780 CMR), the State Fire Code (527 CMR), and all other applicable state and local laws, shall be designated as scofflaw property owners.

#### **9-15.2 Definitions.**

As used in this section:

*Active enforcement proceedings* means court proceedings relating to code violations in which the plaintiff is the City of Boston or a department acting on its behalf, where a subsequent court date has been established by the court, and excludes court proceedings where an agreement has been entered.

*Code violation* means a violation of the State Building Code (780 CMR) or the State Fire Code (527 CMR) as enforced under *M.G.L. c. 148A*, or the State Sanitary Code (105 CMR 410) as enforced under *M.G.L. c. III, §§ 3, 127A*.

*Days* means consecutive calendar days.

*Do business with the City* means: (i) being awarded a City contract; (ii) receiving a grant, loan or other form of financial assistance from any City department; or (iii) having an application for

any of the following accepted and processed by the relevant City department: (A) an acquisition of City real property, (B) a lease, (C) a real property tax reclassification, (D) a zoning map amendment, or (E) any other form of zoning relief, including conditional use permits, variances, and/or permission to expand or change nonconforming uses.

*Housing court* means the Eastern Division of the Housing Court Department of the Trial Court of Massachusetts.

*Occupant* has the same meaning as set forth in section 9-1.3(a).

*Owner* has the same meaning as set forth in section 9-1.3(a).

*Ownership interest* has the same meaning as set forth in section 9-1.3(a).

*Rental units or rental properties involved in court proceedings* means a residential unit and/or property that: (i) is occupied; (ii) is subject to enforcement proceedings initiated by the Corporation Counsel or a department on behalf of the City of Boston in the Housing Court to enforce the provisions of the State Building Code, the State Fire Code, or the State Sanitary Code; and (iii) remains subject to active enforcement proceedings for a period greater than the applicable civil action time standards promulgated as a standing order for cases filed in the Housing Court Department.

*Rental unit* has the same meaning as Section 9-1.3(a).

*Scofflaw* means an owner of a residential rental unit and/or property subject to the prohibition in subsection 9-15.6.

### **9-15.3 Criteria for Designation.**

A residential rental property owner shall be designated as a “scofflaw property owner” by the Inspectional Services Department if any of the following criteria are met as of the date established in subsection 9-15.4(a):

- i. The owner in question has one (1) or more rental units or rental properties involved in active enforcement proceedings;
- ii. Rental units located in the City of Boston in which the owner in question has an ownership interest have received six (6) or more code violations within the preceding twelve (12) month period; or
- iii. The owner in question has one (1) or more rental units or rental properties designated as a “problem property” as defined in subsection 9-13.1(e).

### **9-15.4 Scofflaw Property Owner List.**

- a. On or before April 1 of each year, the Commissioner of Inspectional Services, in consultation with the Corporation Counsel, the Commissioner of Assessing, and the Chief Information Officer, shall create and publicly publish a list of all owners that have met the criteria to be designated as a scofflaw property owner under subsection 9-15.3 within the preceding twelve (12) month period as of the date the list is created.

- b. Scofflaw property owners who, despite having brought all properties into compliance by remedying code violations or no longer meeting the criteria for such designation, shall remain on the Scofflaw Property Owner List until the next annual publication of the list.
- c. The list shall be published and made publicly available as an open dataset in a standardized, non-proprietary machine-readable format that is reasonably structured to allow automated processing and is searchable, at minimum, by the following fields:
  - 1. name of scofflaw property owner;
  - 2. address of record of the scofflaw property owner;
  - 3. a list of residential rental units and/or properties in the City of Boston owned by each scofflaw property owner, presented with all associated data recorded in the City of Boston Street Address Management (SAM) system;
  - 4. the total number of code violations accrued by a scofflaw property owner in the preceding twelve (12) month period;
  - 5. the specific criteria that have caused the owner to appear on the list;
  - 6. all active case numbers in the Housing Court which involve the owner appearing on the list.
- d. The list shall also be published and made publicly available in a standard geospatial data format for use in geographic information system software.

#### **9-15.5 Notification.**

Not later than thirty (30) days prior to the publication of the Scofflaw Property Owner List, the Commissioner of Inspectional Services shall notify each owner meeting criteria to be designated as a scofflaw property owner. The notification shall be issued by certified mail to the property owner's address of record and provide information on the criteria met to cause appearance on the list and on any administrative hearing process to appeal the appearance on the list.

Within seven (7) days of publication of the Scofflaw Property Owner List, the Commissioner of Inspectional Services shall notify each property owner of their appearance on the list. The notification shall be issued by certified mail to the property owner's address of record and provide information on the criteria met to cause appearance on the list.

Within seven (7) days of the publication of the Scofflaw Property Owner List, the Chief Procurement Officer, shall annually, and may periodically, furnish the list to the awarding authority or officer in charge of a department, board, commission or division that enters into contracts on behalf of the City for the purposes of the prohibition under subsection 9-15.6.

#### **9-15.6 Scofflaws Prohibited to Do Business with the City.**

No owner shall be eligible to do business with the City of Boston, and no department or agency of the City shall do business with any owner, if that owner is designated as a scofflaw property

owner under subsection 9-15.3. Provided, however, that the prohibition in this subsection shall not apply for a specific contract if the awarding authority or department head administering the contract determines that: (i) the City is unable to acquire the goods or services provided by the owner at comparable price and quality, and in sufficient quantity, from other sources; or (ii) the public health, safety and welfare requires it.

#### **9-15.6 Applicability.**

The Inspectional Services Department shall exclude the following types of rental units or rental properties when determining the designation of scofflaw property owners: (i) rental units or rental properties owned or operated by the federal, state, or city government; (ii) rental units or rental properties located in dwellings containing six (6) or fewer units, one of which is occupied by the owner; and (iii) rental units or rental properties located in a building that has received public financing for an affordable housing rehabilitation project within the past five (5) years.

Property owners designated as scofflaw property owners by the Inspectional Services Department may remain eligible to receive a grant, loan, or other form of financial assistance from the City of Boston for the purpose of rehabilitating a rental unit and/or rental property to remedy an outstanding code violation.

#### **SECTION 4.**

The provisions of this ordinance are severable and if any provision, or portion thereof, should be held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect the remaining provisions, which remain in full force and effect.

#### **SECTION 5.**

The provisions of this ordinance shall be effective immediately upon passage.

Filed on: March 17, 2023





## CITY OF BOSTON IN CITY COUNCIL

### AN ORDINANCE AMENDING CITY OF BOSTON CODE, ORDINANCES, SECTION 16-1.9G, TO PROHIBIT THE SALE OF GUINEA PIGS IN PET SHOPS

- WHEREAS,* The City of Boston enacted chapter 1 of the Ordinances of 2016 establishing City of Boston Code, Ordinances, Section 16-1.9G to prohibit the sale of dogs, cats, and rabbits, except in cooperation with an animal shelter or animal rescue organization, enforced with a \$300 fine per violation by the Animal Care and Control Division of the Boston Parks and Recreation Department; *and*
- WHEREAS,* Boston was the first of twelve Massachusetts municipalities to pass a “pet shop ordinance” banning the sale of dogs, cats, and rabbits, being followed by Cambridge, Springfield, Lenox, Attleboro, Lexington, North Adams, Plymouth, Pittsfield, Marshfield, Holliston, and Stoneham, while the Cambridge and Attleboro ordinances include guinea pigs in prohibited pet shop sales; *and*
- WHEREAS,* The City’s current pet shop ordinance does not prohibit the sale of guinea pigs, and a significant share of guinea pigs sold at pet shops come from large-scale, out-of-state commercial breeding facilities and brokers; *and*
- WHEREAS,* Pet shelters across the country have seen an influx of guinea pigs being surrendered since the COVID-19 pandemic, with Animal Care Centers of New York City reporting that guinea pig surrenders have doubled since 2019; *and*
- WHEREAS,* Boston Animal Care and Control has reported intake statistics for guinea pigs demonstrating significant increases year over year from 2020 through 2022, and Boston 311 data reveals a growth in cases regarding guinea pigs since 2021; *and*
- WHEREAS,* Boston-area shelters are experiencing a surge in guinea pig surrenders over previous years, with the MSPCA-Angell in July 2022 reporting that it received more than 210 guinea pigs and rabbits over a three month span; *and*
- WHEREAS,* The MSPCA reports that over 60% of its guinea pigs surrendered by owners were originally acquired at pet stores, and that the length of time guinea pigs remain in shelters is nearly twice as long as cats and dogs; *and*
- WHEREAS,* According to the Humane Society of the United States, guinea pigs have an average lifespan of five to seven years, longer than many other small pets such as hamsters, gerbils, mice or rats; *and*
- WHEREAS,* It is difficult to determine the sex of a guinea pig without a sonogram, and procedures to spay and neuter them are complex and costly; *and*

*WHEREAS*, Amending the City of Boston Code, Ordinances, for the inclusion of guinea pigs in prohibited pet shop sales would improve animal welfare by helping to address the rising scale of small pet surrenders; *NOW, THEREFORE*

***Be it ordained by the City Council of Boston as follows:***

**SECTION 1.**

The City of Boston Code, Ordinances, Section 16-1.9G.1 is hereby amended by striking the definitions for “Animal Shelter,” “Animal Rescue Organization,” “Breeder,” and “Broker,” and inserting in place thereof the following four definitions: –

*Animal shelter* means an animal control facility operated by a governmental entity for the purpose of impounding seized, stray, homeless, abandoned, unwanted, or surrendered animals, or a facility operated by an individual or organization for the same purposes under a written contract with a governmental entity, and, if required, is registered with the Massachusetts Department of Agricultural Resources and which does not obtain animals from a breeder or broker for payment or compensation.

*Animal rescue organization* means a not-for-profit organization that is registered with the Massachusetts Department of Agricultural Resources, if required, whose mission and practice is, in whole or in significant part, the rescue and placement of dogs, cats, guinea pigs, or rabbits into permanent homes, and which does not obtain animals from a breeder or broker for payment or compensation.

*Breeder* means a person who maintains dogs, cats, guinea pigs, or rabbits for the purposes of breeding and selling their offspring.

*Broker* means a person who transfers dogs, cats, guinea pigs, or rabbits at wholesale for resale by another.

**SECTION 2.**

The City of Boston Code, Ordinances, Section 16-1.9G is hereby amended by striking subsection 16-1.9G.2 and inserting in place thereof the following:–

***16-1.9G.2 Sale of Dogs, Cats, Guinea Pigs, or Rabbits by Pet Shops Prohibited.***

- a. No pet shop shall display, sell, deliver, offer for sale, barter, auction, give away, broker or otherwise transfer or dispose of a dog, cat, guinea pig, or rabbit, except that pet shop may provide space for the display of dogs, cats, guinea pigs, or rabbits available for adoption by a public animal control agency or shelter or an animal rescue organization so long as the pet shop receives no part of any fees associated with the display or adoption of the animals and has no ownership interest in any of the animals displayed or made available for adoption.
- b. Subsection a. shall not apply to a pet shop that offers for sale guinea pigs as of the effective date of this ordinance until December 31, 2023, unless such a pet shop:
  1. Expands the species of animals offered for sale, beyond those offered for sale on the effective date of this ordinance, to include guinea pigs; or

2. Changes in ownership, location, or the required business licenses are transferred.
3. A pet shop that violates the provisions outlined in subsections 16-1.9G.2(b)(1) or b.2. is thereafter immediately subject to the sales restriction in subsection a.
  - c. Each pet shop shall maintain records sufficient to document the source of each dog, cat, guinea pig, or rabbit the pet shop acquires for at least one year following the date of acquisition. Such records shall be made available, immediately upon request, to any officer of the Parks and Recreation Department, its Animal Care and Control Unit, and/or the Boston Police Department.
  - d. No person shall sell, exchange, trade, barter, lease, or display for a commercial purpose any dog, cat, guinea pig, or rabbit on or in any street, public grounds, commercial parking lot, flea market, or other market, except for a dog, cat, guinea pig, or rabbit displayed:
    1. By a shelter or animal rescue organization; or
    2. As part of a 4-H program or similar exhibition or educational program.

### SECTION 3.

The City of Boston Code, Ordinances, Section 16-1.9G.3 is hereby amended by striking the words “a dog, cat or rabbit” and inserting in place thereof: – “a dog, cat, guinea pig, or rabbit”

### SECTION 4.

The provisions of this ordinance are severable and if any provision, or portion thereof, should be held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect the remaining provisions, which remain in full force and effect.

### SECTION 5.

The provisions of this ordinance shall be effective immediately upon passage.

Filed on: March 17, 2023



## CITY OF BOSTON IN CITY COUNCIL

### ORDINANCE TO MAKE THE BOSTON CITY COUNCIL'S WEB-PAGE ON THE BOSTON CITY WEBSITE MORE RESOURCEFUL AND ACCESSIBLE

**WHEREAS,** The City Council's current page on the Boston City website only lists basic information on each City Councilor and does not easily connect each councilor to the policies they bring up or vote on in the chamber, nor does it easily allow constituents to find all the committees each councilor serves on; *and*

**WHEREAS,** Including more information on the City Council's web-page will help encourage civic engagement, show ways the council is working for its constituents, create a resource for the future, and build openness and transparency within the government; *and*

**WHEREAS,** Openness and transparency are pillars of trust in government, and due to its history of corruption, it is the duty of the City of Boston to build trust with the citizens of Boston; *and*

**WHEREAS,** Encouraging civic engagement is proven to benefit communities, increase voter participation, while benefiting the overall mental wellbeing of those who engage; *and*

**WHEREAS,** The City of Boston is home to some of the world's brightest minds in technology and web design, and the website for their elected officials should reflect that; *and*

**WHEREAS,** The Boston City Council should be more open and inclusive of the constituents it represents by allowing them to access useful information on policy and voting decisions by their elected representatives: **NOW, THEREFORE**

***Be it ordained by the City of Boston, as follows:***

That the City of Boston Municipal Code, Ordinances be amended by adding in **Chapter II, Section 2-16:**

**Section 2-16 Purpose.**

To ensure that the City Council's web-page on the City of Boston's website is easily accessible, transparent, contains pertinent information and resources, encourages civic engagement, and reflects the legislative processes of the elected officials on the City Council.

**Section 2-16.1 Organization and Regulation.**

The City of Boston's City Council web-page shall be updated weekly with the up-to-date information listed below.

The City of Boston's City Council web-page shall include, but not be limited to:

1. A list of the City Councilors and their Boston email addresses;
2. Each City Councilor's Staff, their role, and their Boston email addresses;
3. Each City Councilor's fillings in the council organized by type of filling;
4. Each City Councilor's votes in Council meetings will be logged in evote, organized by item voted on;
5. Each City Councilor's Committee/s with a link to it's scheduled hearings, working sessions, and working sessions;
6. Each City Councilor's relevant projects, provided by the Councilor;
7. Each City Councilor's relevant programs, provided by the Councilor;
8. Monthly Calendar of all events hosted by, or within the City Council;
9. Each City Councilor's represented district and neighborhood;
10. A list of all Civic Associations and Neighborhood groups for each District with a link view its catchment area;
11. All Mayor's Community Liaison for each council district;
12. Each council district's capital update;
13. All amendments, and budget deliverables per City Councilor;
14. Any other relevant or pertinent updates from City Councilors;
15. A link to 311 to report Constituent Service issues; and
16. A link to BPDA to populate all District developments' status.

The City Council's web-page shall be easy to navigate and accessible in conformance with the Section 508 Web Accessibility Standards developed by the United States Access Board (Section 508).

All information uploaded to the City Council's web-page regarding shall be logged and categorized for future use.

Filed on: March 22, 2023

OFFERED BY COUNCILOR BRIAN WORRELL



## CITY OF BOSTON IN CITY COUNCIL

### ORDER FOR A HEARING TO EXPLORE WORKFORCE DEVELOPMENT VIA SCHOLARSHIPS FOR BPS STUDENTS TO INCREASE ACCESS TO ALL FORMS OF HIGHER EDUCATION

**WHEREAS,** The City of Boston is the birthplace of both public and higher education in the United States, predating the founding of the country by nearly a century and a half; *and*

**WHEREAS,** The value and importance of a high-quality education has only increased in the ensuing 387 years; *and*

**WHEREAS,** Boston Public Schools have successfully increased the percentage of public school students who enroll in higher education pathways; *and*

**WHEREAS,** This has been accomplished despite 80% of Boston Public School students coming from low-income families and with most students coming from marginalized communities that are less able to access high-quality educational opportunities due to structural historical and on-going disparities & inequities; *and*

**WHEREAS,** Over half of low-income college students drop out due to the high cost of educational opportunities; *and*

**WHEREAS,** The majority of low-income students will choose to pursue lower degrees to save on costs, with 51% enrolling in two-year programs compared to 22% of high-income students; *and*

**WHEREAS,** 25% of BPS Valedictorians do not receive a degree within 6 years of collegiate studies, 40% make \$50,000 or less, and 50% pay on-going college debts; *and*

**WHEREAS,** Black families in Massachusetts make an average of \$66,792 and Latinx families make an average of \$54,226, compared to their White non-Hispanic counterparts who earn an average of \$97,665, reducing the ability for these students to look to family members to help finance educational opportunities; *and*

**WHEREAS,** The City of Boston currently provides tuition support for 75 students, giving up to \$2,500 per year; *and*

- WHEREAS,** \$2,500 is less than 7% of the current cost to attend UMass Boston or UMass Amherst and less than 5% of current cost to attend Boston University or Northeastern University; *and*
- WHEREAS,** Students can reasonably expect to spend \$700-\$1000 on books alone per year; *and*
- WHEREAS,** According to the Greater Boston Food Bank, 37% of public university students in Boston are food insecure; *and*
- WHEREAS,** These numbers increase to 52% of Black students, 47% of Latinx students, 46% of LGBTQ+ students, and 53% of student-parents; *and*
- WHEREAS,** Current assistance may only be utilized at community colleges, 4-year colleges, and universities, excluding higher education opportunities in the vocational-technical career pathways necessary to continue growing and developing the City; *and*
- WHEREAS,** Boston's many non-profit institutions including colleges and universities benefit from our highly skilled, educated, diverse workforce, yet do not pay taxes to support the costs of these services; *and*
- WHEREAS,** Many of these institutions participate in the Payment In Lieu Of Tax (PILOT) program, yet continue pay significantly less than requested—particularly educational institutions that contribute only 68% of the funds requested; *and*
- WHEREAS,** The City of Tulsa, OK currently provides a scholarship covering full tuition and fees for 63 credit hours—equivalent to three years— to every graduating senior with at least a 2.0 GPA; *and*
- WHEREAS,** The City of Boston can provide families with the security and peace-of-mind associated with knowing they will be able to see their children learn, grow, and improve their communities; *and*
- WHEREAS,** Boston's continued global leadership will require increasing numbers of highly skilled researchers, professionals, tradespersons and craftspersons; **NOW,**  
**THEREFORE BE IT**
- ORDERED:** That the appropriate committee of the Boston City Council hold a hearing to explore providing Boston Public School students with increased tuition assistance, as well as ways in which our community partners, institutions, and businesses may collaborated to ensure all Boston students are able to access high-quality educational opportunities in all career pathways, and that representatives from the Center For Working Families, Economic Opportunity And Inclusion, Workforce Development, Youth Employment and Opportunity, Youth Engagement and Advancement, and other relevant and interested parties be invited to attend.

Filed on: 3/16/2023

OFFERED BY COUNCILOR BRIAN WORRELL



## CITY OF BOSTON IN CITY COUNCIL

### ORDER FOR A HEARING REGARDING PROVIDING TECHNICAL ASSISTANCE TO CIVIC ASSOCIATIONS

**WHEREAS,** The Mayor, Council, and City all rely heavily upon the organizing strength of our network of civic associations; *and*

**WHEREAS,** Civic associations provide critical venues for engagement, providing a platform for voices otherwise unheard; *and*

**WHEREAS,** Our civic associations often operate strictly off volunteer support and shoestring budgets; *and*

**WHEREAS,** Websites, marketing materials, and logistics are necessary for operational success yet often exceed budget; *and*

**WHEREAS,** The City of Boston recognizes the importance of community engagement and the value provided by our civic associations; *and*

**WHEREAS,** The City has the resources required to provide grants and technical assistance; *and*

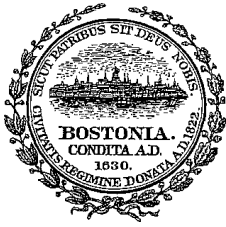
**WHEREAS,** Providing civic associations with technical support and instruction on best practices will allow them to increase engagement and representation; **NOW, THEREFORE BE IT**

**ORDERED:** That the appropriate committee of the Boston City Council hold a hearing to explore providing funding for and directly providing technical assistance to civic associations, and that representatives from Civic Organizing, Community Engagement, Neighborhood Services, and other relevant and interested parties be invited to attend.

Filed on: 3/16/2023



Offered by Councilor Ricardo Arroyo



**CITY OF BOSTON  
IN CITY COUNCIL**

**ORDER FOR A HEARING TO DISCUSS THE BAN OF  
MINIATURE ALCOHOL BOTTLES (NIPS) IN THE CITY OF  
BOSTON**

- WHEREAS,** In 2021, the Center for Disease Control and Prevention (CDC) stated that excessive alcohol consumption is responsible for more than 95,000 deaths in the United States each year, or 261 deaths per day; and
- WHEREAS,** The sale of miniature bottles of alcohol less than or equal to 100ml (“nips”) in liquor stores can have detrimental impacts on the health and the well-being of Boston residents and neighborhoods; *and*
- WHEREAS,** Ordinances banning the sale of nips in Chicago, Maine, Albuquerque, and the towns and cities of Falmouth, Mashpee, Wareham, Chelsea, and Newton in MA have been successful in reducing public intoxication and alcohol-related ambulance responses; *and*
- WHEREAS,** According to Cataldo Ambulance Service, which holds the contract for emergency calls in Chelsea, there were 742 alcohol-related responses in 2017, 556 in 2018 when the nip ban was in place for about half the year; *and*
- WHEREAS,** In 2018 Chelsea police Captain Keith Houghton said the city responded to 1,000 calls for alcohol-related problems, which resulted in 238 people being taken into custody by police and 781 being hospitalized, but by mid August of 2019, that number dropped to 86 individuals; *and*
- WHEREAS,** Plastics that are used in manufacturing nip bottles are not biodegradable, and in Massachusetts are not recyclable due to their size because they often fall into the designated glass pile with no way to sort them out; *and*
- WHEREAS** In the Hyde Park neighborhood of Boston, residents in efforts of reducing litter collected 10,000 nips in less than two months highlighting the impact littering has on our communities; *and*
- WHEREAS,** When granting a liquor store license, the Boston Licensing Board can, at their discretion, impose a condition that no nips or single containers of beer be sold on the premises; *and*
- WHEREAS,** The City of Boston should take action in addressing the health-related inequities caused by alcohol abuse to ensure safer and healthier communities, while freeing up public health resources for non-alcohol related hospitalizations; **NOW THEREFORE BE IT**
- ORDERED:** That the appropriate committee of the Boston City Council hold a hearing to discuss a ban of the sale of nips in the City of Boston and the benefits that such a ban would have on public health; and that representatives from the Licensing Board, Boston Public Health Commission, and other interested parties be invited.

Filed in Council: March 22, 2023

OFFERED BY COUNCILOR TANIA FERNANDES ANDERSON



CITY OF BOSTON  
IN CITY COUNCIL

A RESOLUTION TO EXTEND BEST WISHES TO  
MUSLIMS IN BOSTON, MASSACHUSETTS, THE  
UNITED STATES, AND WORLDWIDE, FOR A JOYOUS  
AND MEANINGFUL OBSERVANCE OF RAMADAN, A  
HOLY MONTH OF PRAYER, FASTING, CHARITY, AND  
REFLECTION

**WHEREAS,** Islam is one of the world's major religions and part of our shared faith tradition;  
*and*

**WHEREAS,** Ramadan is the holy month of fasting and spiritual renewal for Muslims  
worldwide, and the 9th month of the Muslim calendar year; *and*

**WHEREAS,** One of the purposes of fasting during the holy month of Ramadan is for Muslims  
to gain a better understanding of the plight faced by people living in poverty; *and*

**WHEREAS,** Ramadan is a time to reflect spiritually, build communally, and aid those who are  
struggling financially, a reason to celebrate and express gratitude in this month;  
*and*

**WHEREAS,** Muslims have been a part of the fabric of America for over 400 years, since the  
first Muslims in America arrived as slaves; *and*

**WHEREAS,** The Commonwealth of Massachusetts is home to 131,000 Muslims, and their  
Muslim faith is welcome here; *and*

**WHEREAS,** Having these open spaces allows for residents of District Seven to implement  
mindfulness and fitness activities which support mental health care and provide  
community restorative healing spaces while beautifying the community; *and*

**WHEREAS,** The Muslim community is one of the most racially diverse faith groups in the  
United States, and has enriched the City of Boston and the Commonwealth of  
Massachusetts; *and*

**WHEREAS,** Ramadan begins at dusk on March 23, 2023, and lasts for one lunar month, with  
the first and last dates determined by the lunar Islamic calendar; **NOW,**  
**THEREFORE BE IT**

**RESOLVED:** That the Council goes on record to recognize the commencement of Ramadan, a holy month of prayer, fasting, charity, and reflection; and  
That the Council extends best wishes to Muslims in Boston, the Commonwealth of Massachusetts, the United States, and worldwide, a joyous and meaningful observance of Ramadan and that the City Clerk is hereby requested to ensure that Jetpac Resource Center, the Council on American-Islamic Relations – Massachusetts (CAIR-MA), Muslim American Society Boston, the Islamic Society of Boston Cultural Center (ISBCC Roxbury), Masjid Al Noor, Masjid Al Qur'an, Masjid Alhumdulillah, and Boston Islamic Center, receive a suitably engrossed copy of this order."

Filed on: March 22, 2023



## CITY OF BOSTON IN CITY COUNCIL

### RESOLUTION TO IMPROVE QUALITY OF LIFE BY WAY OF ACTIVATING SPACE, CREATING GREEN OPEN SPACES, AND PLACE MAKING AND KEEPING FOR YOUTH AND FAMILIES IN DISTRICT SEVEN

**WHEREAS,** Segregation, disinvestment, and lack of resources has left Boston's primarily Black and Brown neighborhoods lacking in well-designed and maintained public spaces, community centers, open space, and green space compared to the White neighborhoods in Boston; *and*

**WHEREAS,** The lack of beautification and maintenance of spaces in Black and Brown neighborhoodsgoods means they have been less utilized by residents and tourists causing a cycle of underfunding as the City has prioritized tourist attractions in White neighborhoods such as the Boston Common; *and*

**WHEREAS,** Boston's Black and Brown communities, have noticeable design disparities in green open spaces and parks, game parks, arcades, play spaces, and theatres to encourage family-friendly as compared to the affluent and White neighborhoods; *and*

**WHEREAS,** District Seven is in need of spaces to allow for residents to have the option of outdoor activities and indoor entertainment; *and*

**WHEREAS,** Roxbury is almost four times larger in land area than Beacon Hill and Back Bay combined, yet, Roxbury was allocated \$28,457,000 for parks and recreation in 2022 while Back Bay and Beacon Hill were allocated \$46,900,188; *and*

**WHEREAS,** District seven has 87 vacant parcels of undevelopable land throughout the neighborhoods of Roxbury, South End, Fenway, and Dorchester; *and*

**WHEREAS,** GrowBoston has a directory which tracks that Roxbury has five gardens, Dorchester has three, and South End only has one, residents need to have more access to fresh food and community supported agriculture; *and*

**WHEREAS,** Participation in community-based senior gardens with programming introduce residents to sustainable, clean, and healthy eating all while being affordable and helping build community involvement and relations in urban farming; *and*

- WHEREAS,** In 2021, the City of Boston received over 10,000 mental health calls and the highest call volumes were from the neighborhoods of Roxbury, Dorchester, and South End; *and*
- WHEREAS,** Having these open spaces allows for residents of District Seven to implement mindfulness and fitness activities which support mental health care and provide community restorative healing spaces while beautifying the community; *and*
- WHEREAS,** Historically, apple orchards were a part of Roxbury's landscape and culture but have been removed, Fruit Orchid Garden need to replace the orchids that existed in Orchard Gardens, close to a School for outdoor learning opportunities; *and*
- WHEREAS,** Artists are essential in making a community vibrant and inclusive while rooting a neighborhood's culture, to enrich District Seven, workspaces should be available for the community's artists, and art installations should be implemented to beautify and bring value to the neighborhood; *and*
- WHEREAS,** Multipurpose, multigenerational game and fitness corners are needed in District Seven, as they encourage mentorship and physical and mental wellbeing while enabling different generations to intermingle and build a sense of community; *and*
- WHEREAS,** As many homes do not have adequate outdoor space for family activities, such as grilling or dining, outdoor family dinner pop-up spaces, which provide rain and sun coverage for multi-season use, are needed to offer this experience while encouraging community engagement between families; *and*
- WHEREAS,** In order to keep community green spaces clean, and free of unleashed dogs, it is essential that we create accessible, enclosed spaces for pets to exercise outdoors, while encouraging community relationship building between pets owners; *and*
- WHEREAS,** Performance artists such as musicians, dancers, or comedians bring people together, encourage cultural development, and provide extracurricular entertainment, so performance spaces and a space with a bandshell for multi-season use is essential to creating a vibrant and welcoming neighborhood; *and*
- WHEREAS,** Having an outdoor learning and sensory community space that is specific to special needs youth will increase access, inclusion and support development; *and*
- WHEREAS,** Usable community space that attracts citizens increases community engagement, safety, and cleanliness within their vicinity which will improve the overall beautification of the community; *and*
- WHEREAS,** With the developable land in District Seven, Roxbury has the capacity to house state of the art facilities such as a Senior Recreational Center, a Theatre that would bolster the arts and culture of the community, a Youth Game Park, a

Live-In Workforce Development Center, and a Coworking Incubator; ***NOW, THEREFORE BE IT***

***RESOLVED:*** That the Boston City Council acknowledge the current inequities that District Seven faces, creates spaces that beautify the neighborhood, encourages community engagement, increases accessibility in the community, and supports the mental, emotional, physical health, and creative needs of the residents in District Seven by implementing a strategic plan which addresses community needs, curbs environmental degradation, and fights housing displacement.

Filed on: March 22, 2023

**BOSTON CITY COUNCIL**  
**CITY COUNCIL**

March 15, 2023

Councilor Flynn  
(Councilor Fernandes Anderson)

**ORDERED:** That effective Saturday, March 25, 2023 the following named person be, and hereby is, appointed to the position set against their name until Friday, June 16, 2023.

BiWeekly Payroll

Ian Ko	Secretary	\$2,307.70	full time
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# BOSTON CITY COUNCIL

## CITY COUNCIL

March 15, 2023

Councilor Flynn  
(Councilor Bok)

**ORDERED:** That effective Saturday, March 11, 2023 the following named person be, and hereby is, appointed to the position set against their name until Friday, March 17, 2023.

### BiWeekly Payroll

Kennedy Avery	Secretary	\$11,442.31	full time
Anthony Baez	Secretary	\$11,250.00	full time
Jacob Werner	Administrative Asst.	\$11,153.85	full time



# CITY OF BOSTON

## IN CITY COUNCIL

March 18, 2023

Councilor Flynn

**ORDERED:** That effective Saturday, March 18, 2023 the following named person be, and hereby is, appointed to the position set against their name until Friday, June 16, 2023:

BiWeekly Payroll:

Kennedy Avery	Secretary	\$2,884.62	full time
Anthony Baez	Secretary	\$2,500.00	full time
Abdullah Beckett	Administrative Asst.	\$640.00	part time
Bruce Broisman	Secretary	\$2,307.70	full time
Clare Brooks	Secretary	\$2,115.40	full time
Ana E. Calderon	Secretary	\$2,307.70	full time
Jacqueline Celestino	Secretary	\$2,807.70	full time
Julisa Curet	Secretary	\$1,961.54	full time
Amanda Curley	Secretary	\$3,153.88	full time
Ann C. DeGeorge	Secretary	\$630.00	part time
Lindsay Dieudonne	Administrative Asst.	\$2,230.78	full time
Cindy Dieujuste	Secretary	\$2,500.00	full time
Elaine Donovan	Secretary	\$1,623.08	part time
Angela El Jazzar	Secretary	\$680.00	part time
Judith E. Evers	Secretary	\$775.68	part time
Rita Fernandes	Secretary	\$2,500.00	full time
Jordan Frias	Secretary	\$2,692.32	full time
Pierre Alexandre Fumot	Secretary	\$800.00	part time
Justin Gardner	Secretary	\$1,923.08	full time
Deborah Glennon	Secretary	\$2,250.98	full time
Clara Goldberg	Secretary	\$750.00	part time
Hodan Hashi	Administrative Asst.	\$2,500.00	full time
Malaki Hernandez	Administrative Asst.	\$384.62	part time
Jayne Imbergamo	Secretary	\$1,153.86	part time
Rayshon Irby	Secretary	\$461.70	part time
Luz Johanna Perez Borbon	Administrative Asst.	\$3,076.94	full time
Tricia A. Kalayjian	Administrative Asst.	\$1,000.00	part time
Mary Karski	Administrative Asst	\$2,115.40	full time
Arshneel Kaur	Secretary	\$2,884.62	full time

Sarah Lawton	Secretary	\$1,260.00	full time
Jamie Leveque-Beon	Secretary	\$1,923.08	full time
Charles Levin	Secretary	\$3,269.24	full time
Melissa Lo	Secretary	\$1,653.86	full time
Thomas Mannion	Administrative Asst.	\$1,846.16	full time
David Mareira	Administrative Asst.	\$3,461.54	full time
Jesus D. Linares Marrero	Secretary	\$1,923.08	full time
Anne Mazzola	Secretary	\$2,261.56	full time
Patricia McCormack	Secretary	\$769.24	part time
Moirra McCrave-Carragee	Secretary	\$2,382.70	full time
Joseph M. McEachern	Secretary	\$769.24	part time
My'Kel McMillen	Secretary	\$2,807.70	full time
Maya McNeil	Administrative Asst.	\$320.00	part time
Lotan Mizrahi	Secretary	\$2,576.94	full time
Patricia Mullaney	Administrative Asst.	\$2,598.32	full time
Steven Murnane	Secretary	\$400.00	part time
Lee Nave Jr.	Administrative Asst.	\$2,807.70	full time
Amanda O'Connor	Administrative Asst.	\$1,923.08	full time
Kate O'Donovan	Secretary	\$1,461.54	full time
Ayomide Olumuyiwa	Secretary	\$1,923.08	full time
Chukwuemeka Osuagwu	Secretary	\$2,807.70	full time
Sebastian Parra	Secretary	\$1,923.08	full time
Lorraine Payne Wheeler	Secretary	\$1,750.00	part time
Emily Polston	Secretary	\$2,730.78	full time
Jesse Purvis	Secretary	\$2,500.00	full time
Gabriela Ramirez	Secretary	\$1,538.48	part time
Julie Ryan	Secretary	\$2,692.30	full time
Faarooq Sahabdeen	Secretary	\$2,115.40	full time
Elizabeth Sanchez	Administrative Asst.	\$2,692.32	full time
Sandra Sanchez Saavedra	Secretary	\$1,050.00	full time
Lindsey Santana	Secretary	\$3,346.16	full time
Lisa Searcy	Secretary	\$200.00	part time
Paul Sullivan	Secretary	\$3,653.86	full time
Laura Toledano	Administrative Asst.	\$2,230.78	full time
Sophia Wang	Secretary	\$2,769.24	full time
Jacob Werner	Administrative Asst.	\$2,307.70	full time
Vanessa Woo	Administrative Asst.	\$2,538.48	full time
Angela Yarde	Secretary	\$1,440.00	part time
Wayne D. Yeh	Secretary	\$2,380.70	full time

Ron Cobb	City Messenger & Senior Legislative Asst.	\$3,326.74	full time
Arnita Flint	Office Manager	\$2,653.86	full time
Michelle A.L. Goldberg	Central Staff Director	\$5,038.48	full time
Meghan Kavanagh	Senior Legislative Assistant	\$3,076.94	full time
Juan A. Lopez	Research & Policy Director	\$3,934.20	full time
Cora F. Montrond	Senior Legislative Asst. & Budget Analyst	\$3,326.74	full time
Candace Morales	Administration & Technical Assistant	\$3,147.36	full time
Christine O'Donnell	Compliance Director & Staff Counsel	\$4,678.54	full time
Shane Pac	Director of Legislative Budget Analysis	\$3,692.32	full time
Lorraine Schettino	Business Manager	\$3,308.86	full time
Ethan Vara	Television Operations & Technology Director	\$3,076.94	full time



# Boston City Council

## Legislative Calendar for the March 22, 2023 Session

### Sixty Day Orders

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The following ordinances, appropriations and/or orders recommended by the Mayor for passage by the City Council become effective after the date specified unless previously acted upon<sup>1</sup>

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**<sup>1</sup>Section 17E of Chapter 452 of the Acts of 1948 (as amended):**

*The mayor from time to time may make to the city council in the form of an ordinance or loan order filed with the city clerk such recommendations as he may deem to be for the welfare of the city. The City Council shall consider each ordinance or loan order so presented and shall either adopt or reject the same within sixty days after the date when it is filed as aforesaid. If such ordinance or loan order is not rejected within sixty days, it shall be in force as if adopted by the city council unless previously withdrawn by the mayor.*

In effect after April 5, 2023

Communication was received from the City Clerk transmitting a communication from the Boston Landmarks Commission for City Council action on the designation of the First Church in Roxbury, 160 Roxbury Street, Boston, MA, as a Landmark. (Docket #0583)

**Assigned for Further Action**

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## Unanswered Section 17F Orders<sup>2</sup>

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Order requesting certain information under Section 17F re: An Email regarding payroll overpayment in BPS issued February 3, 2023. (Docket #0506)

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### 2 - Section 17F of Chapter 452 of the Acts of 1948 (as amended):

*The city council may at any time request from the mayor specific information on any municipal matter within its jurisdiction, and may request his presence to answer written questions relating thereto at a meeting to be held not earlier than one week from the date of the receipt of said questions, in which case the mayor shall personally, or through a head of a department or a member of a board, attend such meeting and publicly answer all such questions. The person so attending shall not be obliged to answer questions relating to any other matter.*

## *Home Rule Petitions Not Responded to by the Mayor*<sup>3</sup>

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### *<sup>3</sup>Section 22 of Chapter 190 of the Acts of 1982:*

*Every order of the city council approving a petition to the general court pursuant to Clause (1) of Section 8 of Article 2 of the amendments to the Constitution of the Commonwealth shall be presented to the mayor who shall forthwith consider the same, and, within fifteen days of presentation, either approve it, or file with the city council a statement in detail of his reasons for not approving the same, including any objection based on form, on content, or both; provided, that no such order shall be deemed approved or in force unless the mayor affixes his signature thereto.*



The following matters were previously filed with the City Council and have been referred to a committee. Matters in committee can be brought back before the City Council pursuant to City Council Rule 24. The following *definitions* describe different types of matters in committee:

- Ordinances:*** Local laws enacted by the Boston City Council and the Mayor that become part of the City Code of Ordinances.
- Loan Orders:*** Authorization for the City of Boston to incur debt and expend money for projects, purchases, or other obligations.
- Orders:*** Directives that authorize action. Orders are legally binding but are not part of the City Code of Ordinances.
- Home Rule Petitions:*** Requests for special acts that concern a particular municipality. Home Rule Petitions require approval of the Boston City Council and Mayor, as well as passage by the state legislature.
- Order for a Hearing:*** A formal request sponsored by a councilor that a committee of the Boston City Council conduct a hearing about a particular matter, issue, or policy that impacts the City of Boston. An Order for a Hearing is not a law and is not voted on by the City Council. The only action concerning an Order for a Hearing that can be taken at a City Council meeting is the administrative action of placing it on file.
- Legislative Resolution:*** A recommendation concerning policy issues that may urge action on particular matters. Legislative resolutions have no legal effect. Legislative resolutions represent a particular position or statement by a Councilor, Councilors, or the City Council as a whole.

## 2023 MATTERS IN COMMITTEE

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Arts, Culture &amp; Special Events</b>	0335	Worrell	Flynn, Louijeune	Order for a hearing to bring the 2026 NBA All-Star Weekend to Boston.	2 /1 /2023		
<b>Arts, Culture &amp; Special Events</b>	0334	Lara		Order for a hearing regarding winter placemaking and Boston as a 'Winter City'.	2 /1 /2023	3/21/23	
<b>Arts, Culture, &amp; Special Events</b>	0260	Coletta	Breadon, Fernandes	Order for a hearing to address the loss of rehearsal spaces for musicians in the City of Boston.	1 /25/2023	3/7/23	3/8/23 remains in committee
<b>Boston's COVID-19 Recovery</b>	0159	Bok	Breadon, Worrell	Order for a hearing regarding a review of COVID-19 recovery funds.	1 /11/2023	3/6/23	3/8/23 remains in committee
<b>Boston's COVID-19 Recovery</b>	0162	Bok	Worrell, Coletta	Order for a hearing regarding enhancing Boston's COVID recovery via competitive federal grants provided by the B.I.L. and I.R.A.	1 /11/2023	4/14/23	
<b>City Services &amp; Innovation Technology</b>	0144	Flynn	Breadon	Order for a hearing to discuss pest control in the City of Boston.	1 /11/2023	4/11/23	
<b>City Services &amp; Innovation Technology</b>	0145	Flynn	Flaherty	Order for a hearing to discuss the safety of light poles, bridges, and other public infrastructure in the City of Boston.	1 /11/2023	4/4/23	
<b>City Services &amp; Innovation Technology</b>	0146	Coletta	Flynn	Order for a hearing regarding the coordination of construction and utility permits.	1 /11/2023	4/19/2023	
<b>City Services &amp; Innovation Technology</b>	0154	Louijeune	Flaherty, Breadon	Order for a hearing on fire and emergency disaster relief services in the City of Boston.	1 /11/2023	4/3/23	

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
City Services & Innovation Technology	0160	Bok	Worrell	Order for a hearing regarding the supplemental sidewalk clearance program during snowstorms in Boston.	1 /11/2023		
City Services & Innovation Technology	0258	Fernandes Anderson	Arroyo, Worrell	Order for a hearing to explore a digital marketplace pilot program.	1 /25/2023		
City Services & Innovation Technology	0259	Fernandes Anderson		Order for a hearing to discuss renaming the Roxbury branch of the Boston Public Library to the Nubian Library.	1 /25/2023		
City Services & Innovation Technology	0340	Lara		Order for a hearing to discuss the rise in public consumer energy costs.	2 /1 /2023	3/28/23	
City Services & Innovation Technology	0378	Fernandes Anderson	Flaherty, Flynn	Order for a hearing to increase the pay for Municipal Officers.	2 /8 /2023		
City Services & Innovation Technology	0416	Bok	Breadon, Lara	Order for a hearing to discuss city services in regard to composting and the need of composting capacity in new construction and large buildings in Boston.	2 /15/2023		
City Services & Innovation Technology	0417	Bok	Flynn, Mejia	Order for a hearing to discuss digital equity and municipal broadband in relation to affordable housing in the City of Boston.	2 /15/2023	3/31/23	
City Services & Innovation Technoloty	0443	Bok	Louijeune, Flaherty	Order for hearing to discuss trash contracts and procedures in Boston.	2 /15/2023	4/11/23	
City Services & Innovative Technology	0519	Mejia	Fernandes Anderson	Order for a hearing addressing data privacy, security, and control at City of Boston agencies.	3 /8 /2023		
City Services & Innovative Technology	0521	Louijeune	Anderson, Bok	Order for a study on city wages and services for the lowest paid municipal employees.	3 /8 /2023		

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Civil Rights & Immigrant Advancement	0155	Louijeune		Order for a hearing to discuss an increase in racist incidents in Boston and the Human Rights Commission's role in tracking, reporting, and addressing discrimination and civil rights violations.	1 /11/2023		
Civil Rights & Immigrant Advancement	0158	Louijeune	Fernandes Anderson	Order for a hearing on the needs and services for migrant populations.	1 /11/2023		
Civil Rights & Immigrant Advancement	0164	Louijeune	Fernandes Anderson, Bok	Order for a hearing on discrimination in lending and appraisals.	1 /11/2023	3/23/23	
Civil Rights & Immigrant Advancement	0168	Louijeune	Worrell, Fernandes	Order for a hearing on the civil rights and liberties of returning citizens and re-entry into their Boston communities.	1 /11/2023		
Community Preservation Act	0574	Mayor		Message and order for an appropriation order in the amount of Forty Million Six Hundred Seventy-Six Thousand Four Hundred Fifty-Five Dollars (\$40,676,455.00) from Fiscal Year 2023 Community Preservation Fund revenues for community preservation projects at the recommendation of the City of Boston Community Preservation Committee ("CPC").	3 /15/2023		
Education	0142	Worrell		Order for a hearing regarding a cradle-to-career educational data tracking system.	1 /11/2023		
Education	0147	Coletta	Lara, Louijeune	Order for a hearing to establish a climate change and environmental justice curriculum in Boston Public Schools.	1 /11/2023	3/14/23	3/15/23 remains in committee
Education	0163	Mejia	Worrell	Order for a hearing addressing sexual harassment in Boston Public Schools.	1 /11/2023		
Education	0167	Mejia		Order for hearing on government transparency and accountability towards COVID safety in Boston Public Schools.	1 /11/2023	2/14/23	2/15/23 Remains in Committee

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Education	0173	Mejia	Lara	Order for a hearing on "Green New Deal for BPS" plans, specifically the plan to merge six schools into three and split each of them onto two campuses.	1 /11/2023		
Education	0244	Mejia		Order for a hearing on establishing a mental health curriculum in Boston Public Schools.	1 /25/2023	3/21/23	
Education	0245	Mejia	Lara, Arroyo	Order for a hearing examining the implementation and outcomes of restorative justice practices in the Boston Public Schools	1 /25/2023	2/16/23	
Education	0247	Lara	Mejia	Order for a hearing to discuss the Academic Performance and Social-Emotional Well-Being of LGBTQ+ Students in Boston Public Schools.	1 /25/2023	3/16/23	
Education	0254	Fernandes Anderson	Mejia, Louijeune	Order for a hearing to discuss how the Boston Public Schools can more effectively support the needs of its Muslim students.	1 /25/2023		
Education	0255	Fernandes Anderson	Mejia, Louijeune	Order for a hearing to discuss how Boston Public Schools are addressing the needs of the parents of English language learner students.	1 /25/2023		
Education	0380	Louijeune	Fernandes Anderson	Order for a hearing to address the mental health needs of our students with a focus on guidance counselors.	2 /8 /2023		
Education	0457	Arroyo	Fernandes Anderson	Order for a hearing to discuss Boston Public Schools' lack of religious and dietary requirements for Jewish, Muslim and plant based students.	3 /1 /2023		
Environmental Justice, Resiliency & Parks	0149	Coletta	Bok, Bredon	Order for a hearing regarding a tree mitigation fund for the City of Boston.	1 /11/2023		3/10/23 Hearing (canceled)
Environmental Justice, Resiliency & Parks	0250	Lara	Arroyo, Fernandes	Order for a hearing on Installing Adjustable Height Basketball Hoops in the City of Boston Parks.	1 /25/2023		3/23/23 Revised to WS

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Environmental Justice, Resiliency &amp; Parks</b>	0251	Lara	Bok, Coletta	Order for a hearing to Discuss Establishing A Walking City Trail Connecting Urban Green Spaces Across Boston Neighborhoods.	1 /25/2023	3/2/23	
<b>Government Accountability, Transparency, &amp;</b>	0165	Mejia	Fernandes Anderson	Order for a hearing on government transparency and accountability towards service provision and spending on ELL students.	1 /11/2023		
<b>Government Accountability, Transparency, &amp;</b>	0169	Mejia		Order for a hearing on government accountability, transparency, and accessibility of decision-making protocols in city government.	1 /11/2023		
<b>Government Accountability, Transparency, &amp;</b>	0170	Mejia	Coletta, Louijeune	Order for a hearing on government accountability and transparency around the Clougherty Pool closure in Charlestown.	1 /11/2023		
<b>Government Accountability, Transparency, &amp;</b>	0241	Mejia	Lara	Order for a hearing regarding the Boston Public Schools Transportation system.	1 /25/2023		
<b>Government Accountability, Transparency, &amp;</b>	0242	Mejia	Lara, Fernandes Anderson	Order for a hearing on an audit for Boston Public School's Special Education services and return on investment.	1 /25/2023		
<b>Government Accountability, Transparency, &amp;</b>	0243	Mejia	Arroyo	Order for a hearing on government transparency and accountability towards surveillance equipment.	1 /25/2023		
<b>Government Accountability, Transparency, &amp;</b>	0253	Mejia	Fernandes Anderson	Order for a hearing to audit the City of Boston's procurement processes, procedures and progress.	1 /25/2023	3/27/23	2/23/23 Hearing Postponed
<b>Government Accountability, Transparency, &amp;</b>	0341	Murphy		Order for a hearing to discuss the payroll concerns of many of our Boston Public School teachers who are owed back pay.	2 /1 /2023	3/24/23	
<b>Government Accountability, Transparency, &amp;</b>	0520	Mejia		Order for a hearing to audit how the Boston Police Department responds to Latino Spanish-speaking residents in the City of Boston.	3 /8 /2023		

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Government Accountability, Transparency, &amp;</b>	0238	Mejia	Flynn, Arroyo	Order for a hearing on accountability and acessibility of language access services in the City of Boston.	1 /25/2023		
<b>Government Operations</b>	0100	Mayor		Message and order for your approval an Ordinance establishing the Office of Participatory Budgeting, amending the City of Boston Code V, with the insertion of a new Section 5-1.11.	12/14/2022	1/30/23	2022-1520, 2/7/23 working session, 2/8/23 Not Passed
<b>Government Operations</b>	0133	Worrell	Louijeune, Arroyo	Home Rule Petition Authorizing Additional Restricted Liquor Licenses.	1 /11/2023	3/9/23	
<b>Government Operations</b>	0135	Arroyo	Mejia	A Petition for a Special Law re: An Act Relative to Reorganization of the Boston School Committee.	1 /11/2023		1/24/23 working session, 1/25/23 Remains in Committee, 2/6/2023 working session, 2/8/23 Remains in Committee
<b>Government Operations</b>	0136	Arroyo		An Ordinance Creating a Municipal Identification Card in the City of Boston	1 /11/2023	4/3/23	
<b>Government Operations</b>	0137	Arroyo	Breadon, Lara	An Ordinance Esablishing Protections for the City of Boston Tree Canopy.	1 /11/2023	3/13/23	4/20/23 working session,3/15/23 Remains in Committee
<b>Government Operations</b>	0138	Louijeune	Arroyo, Bok	An Ordinance regulation and enforcement of keeping honey bees.	1 /11/2023	3/20/23	
<b>Government Operations</b>	0139	Louijeune	Bok, Arroyo	Text amendment to the Boston zoning code with respect to honey bees.	1 /11/2023	3/20/23	
<b>Government Operations</b>	0237	Fernandes Anderson		Ordinance and Amendment to the Boston Municipal Code in Regard to Measuring Racial Equity in Affordable Housing.	1 /25/2023		
<b>Government Operations</b>	0319	Mayor		Notice was received from the Mayor of the appontment of Vivian Leonard as a member of the Municipal Lobbying Compliance Commission.	1 /25/2023	3/9/23	3/15/23 placed on file

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Government Operations	0320	Mayor		Notice was received from the Mayor of the re-appointment of Sammy Nabulsi as a member of the Municipal Lobbying Compliance Commission.	1 /25/2023	3/9/23	3/15/23 placed on file
Government Operations	0321	Mayor		Notice was received from the Mayor of the re-appointment of Vivien Li as a member of the Municipal Lobbying Compliance Commission.	1 /25/2023	3/9/23	3/15/23 placed on file
Government Operations	0410	Breadon	Louijeune, Bok	Petition for a Special Law re: An Act increasing the maximum amount of fines which may be imposed for violations of ordinances and authorizing the City of Boston to place municipal charge liens on certain properties in the City of Boston for nonpayment of any local charges, fees or fines.	2 /15/2023		
Government Operations	0452	Breadon	Louijeune	Ordinance providing remote access to meetings of municipal public bodies.	3 /1 /2023	3/30/23	
Government Operations	0453	Bok	Flynn	Ordinance Amending the City of Boston Code, Ordinances, Section 7-3, Bay Village Historic District.	3 /1 /2023		
Government Operations	0454	Arroyo	Coletta	Ordinance formally creating the Office of Food Justice and establishing a food recovery program in the City of Boston.	3 /1 /2023	4/28/23	
Government Operations	0455	Flynn	Worrell	Ordinance amending the City of Boston code relating to the study and report on the trafficking of illegal firearms.	3 /1 /2023		
Government Operations	0516	Bok	Flynn	Petition for a Special Law re: An Act to Make Certain Changes in the Law Relative to the Historic Beacon Hill Historic District.	3 /8 /2023		
Housing & Community Development	0157	Louijeune	Bok, Fernandes Anderson	Order for a hearing regarding the state of anti-displacement as to Boston's Acquisition Opportunity Program.	1 /11/2023	2/9/23	
Housing & Community Development	0161	Bok		Order for a hearing regarding increasing public housing in the City of Boston.	1 /11/2023		



Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Housing & Community Development	0240	Mejia	Lara, Worrell	Order for a hearing on workforce development housing for City of Boston employees.	1 /25/2023		
Housing & Community Development	0249	Lara	Fernandes Anderson	Oder for a hearing to discuss the Impact Of Inequitable Housing Code Enforcement of Boston's Proactive Rental Inspection Program.	1 /25/2023	3/14/23	3/15/23 remains in committee
Housing & Community Development	0337	Worrell	Fernandes Anderson	Order for a hearing regarding efforts to increase housing affordability for long-term residents.	2 /1 /2023		
Housing & Community Development	0412	Lara		Order for a hearing to create a Renters' Bill of Rights for the City of Boston.	2 /15/2023	3/30/23	
Housing & Community Development	0456	Fernandes Anderson	Louijeune, Lara	Order for a hearing to restrict up-front rental costs for tenants.	3 /1 /2023		
Labor, Workforce, & Economic Development	0153	Louijeune	Worrell, Fernandes	Order or a hearing regarding biannual review of the Boston Employment Commission and Boston Residents Jobs Policy.	1 /11/2023	4/7/23	
Labor, Workforce, & Economic Development	0338	Worrell	Fernandes Anderson	Order for a hearing regarding equity in city contracts.	2 /1 /2023		
PILOT Agreements, Institutional & Intergovernmental	0256	Fernandes Anderson	Louijeune, Mejia	Order for a hearing to discuss ways of creating a partnership between colleges and high schools to create jobs and academic support for children.	1 /25/2023		
PILOT Agreements, Institutional & Intergovernmental	0414	Breadon	Bok, Louijeune	Order for a hearing regarding targeted coordination of community benefits in the payment in lieu of taxes (PILOT) program.	2 /15/2023	4/21/23	
Planning, Development & Transportation	0101	Mayor		Message and order authorizing the City of Boston to accept and expend a grant from the Planning and Development Agency in the amount not to exceed Two Million Five Hundred Sixty-Two Thousand, Two Hundred Ninety-Seven Dollars (\$2,562,297.00) for the costs related to transportation improvement projects.	8 /10/2022		2022-0930

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Planning, Development & Transportation	0102	Mayor		Message and order authorizing the City of Boston to accept and expend the amount of Seven Million Five Hundred One Thousand Two Hundred Dollars (\$7,501,200.00) in the form of a grant for the Federal Highway Administration Grant from the Massachusetts Department of Transportation, Highway Division, to be administered by the Boston Transportation Department and the Boston Public Works Department. The grant will fund a portion of the design cost for the Sullivan Square/Rutherford Avenue project.	9 /28/2022		2022-1166
Planning, Development & Transportation	0104	Mayor		Message and order for the confirmation of the appointment of Alaa Mukahhal as a member of the Zoning Board of Appeal for a term expiring May 1, 2024.	9 /28/2022		2022-1174
Planning, Development & Transportation	0105	Mayor		Message and order for the confirmation of the appointment of Theodora Massouh as an alternate member of the Zoning Board of Appeal for a term expiring May 1, 2024.	9 /28/2022		2022-1175
Planning, Development & Transportation	0150	Coletta		Order for a hearing regarding a comprehensive, district-wide planning process for Boston's waterfront.	1 /11/2023		
Planning, Development & Transportation	0342	Lara	Baker	Order for a hearing to discuss the recovery and revitalization of the taxi industry.	2 /1 /2023	4/11/23	
Planning, Development & Transportation	0343	Fernandes Anderson	Lara	Order for a hearing regarding calling for a moratorium on all development on all city owned land in district seven prior to the request for proposal process.	2 /1 /2023	4/18/23	
Planning, Development & Transportation	0379	Fernandes Anderson	Mejia, Louijeune	Order for a hearing calling for District Increment Financing (DIF) to be Utilized in District Seven.	2 /8 /2023	3/16/23	
Planning, Development & Transportation	0413	Baker		Order for a hearing to discuss District Improvement Financing (DIF) from Kosciuszko Circle through Morrissey Boulevard Corridor.	2 /15/2023	3/16/23	

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Planning, Development &amp; Transportation</b>	0583			Communication was received from the City Clerk transmitting a communication from the Boston Landmarks Commission for City Council action on the designation of The First Church in Roxbury, 160 Roxbury Street, Boston, MA, as a Landmark (In effect after April 5, 2023 if not acted upon).	3 /15/2023		
<b>Public Health, Homelessness, &amp; Recovery</b>	0148	Coletta	Louijeune, Arroyo	Order for a hearing regarding contraception and menstrual product vending machines in the City of Boston.	1 /11/2023	4/4/23	
<b>Public Health, Homelessness, &amp; Recovery</b>	0156	Louijeune	Mejia, Coletta	Order for a hearing to discuss regulation of limited service pregnancy centers and crisis pregnancy centers in the City of Boston.	1 /11/2023	4/13/23	
<b>Public Health, Homelessness, &amp; Recovery</b>	0248	Lara	Arroyo	Order for a hearing to discuss the Disproportionate Criminalization of the LGBTQ+ Community and Their Health And Well-Being While Incarcerated.	1 /25/2023		
<b>Public Health, Homelessness, &amp; Recovery</b>	0257	Fernandes Anderson		Order for a hearing to discuss the need for a health center in Nubian Square.	1 /25/2023		
<b>Public Health, Homelessness, &amp; Recovery</b>	0585	Mejia	Fernandes Anderson	Order for a hearing to create more transparency into reporting and accessibility into addressing the drug overdose crises in the City of Boston.	3 /15/2023		
<b>Public Safety &amp; Criminal Justice</b>	0151	Coletta	Louijeune, Bok	Order for a hearing to address contaminated beverages in clubs and bars.	1 /11/2023		3/7/23 WS Canceled, Rescheduled for 2/28/23 WS, 3/1/23 Remains in Committee
<b>Public Safety &amp; Criminal Justice</b>	0140	Murphy		Order for a hearing on efforts to proactively combat summer violence in the City of Boston.	1 /11/2023	4/6/23	
<b>Public Safety &amp; Criminal Justice</b>	0143	Worrell	Fernandes Anderson,	Order for a hearing to address gun violence	1 /11/2023		

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Public Safety &amp; Criminal Justice</b>	0166	Murphy	Flaherty	Order for a hearing to ensure that the Boston Police and Schools Safety officers work together to ensure a safe environment for all our students and staff in the Boston Public Schools.	1 /11/2023	5/5/23	2/7/23 Hearing Canceled, 2/8/23 Remains in Committee, 3/30/23 Hearing Canceled
<b>Public Safety &amp; Criminal Justice</b>	0252	Flaherty	Murphy	Order for a hearing regarding public safety measure recommendations for Boston Public Schools and Boston Police.	1 /25/2023	5/5/23	3/30/23 Hearing Canceled
<b>Public Safety &amp; Criminal Justice</b>	0458	Worrell	Anderson, Murphy	Order for a hearing to Assess Expanded Hospital & Community-Centric Violence Prevention and Intervention.	3 /1 /2023		
<b>Rules &amp; Administration</b>	0339	Flynn		Order for a meeting to review he Boston City Council rules.	2 /1 /2023		
<b>Rules &amp; Administration</b>	0405	Fernandes Anderson		Order for an Ordinance to increase the Allocated Budget for City Council Staff.	2 /8 /2023		4/10 23 WS
<b>Small Business &amp; Professional Licensure</b>	0141	Worrell	Mejia	Order for a hearing regarding barriers to small businesses.	1 /11/2023		
<b>Small Business &amp; Professional Licensure</b>	0171	Mejia		Order for a hearing diversifying cannabis business models.	1 /11/2023	4/20/23	
<b>Small Business &amp; Professional Licensure</b>	0239	Mejia	Arroyo	Order for a hearing on expanding access for minority business enterprises into high volume commercial centers.	1 /25/2023		
<b>Small Business &amp; Professional Licensure</b>	0263	Fernandes Anderson	Worrell	Resolution to request Walgreens to postpone all closures of Boston locations.	1 /25/2023		
<b>Small Business &amp; Professional Licensure</b>	0459	Arroyo		Order for a hearing to discuss challenges Latino owned businesses and entrepreneurs face when accessing government and corporate contracts.	3 /1 /2023		

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
<b>Strong Women, Families &amp; Communities</b>	0122	Mayor		Message and order authorizing the City of Boston to accept and expend the amount of One Hundred Fifty Thousand Dollars (\$150,000.00) in the form of a grant, for the Age Strong Universal Fund, awarded by the Donor Group to be administered by the Age Strong Commission. The grant will fund senior center programs and services for older adults in Boston through small contributions from various donors in the amount not to exceed One Hundred Fifty Thousand Dollars (\$150,000.00).	1 /11/2023		
<b>Strong Women, Families &amp; Communities</b>	0246	Lara	Flaherty, Louijeune	Order for a hearing to assess the need for a Senior Center in the neighborhood of West Roxbury.	1 /25/2023	2/2/23	
<b>Strong Women, Families &amp; Communities</b>	0377	Flynn	Lara	Order for a hearing to discuss increasing access to swimming lessons and awareness of water safety.	2 /8 /2023		
<b>Strong Women, Families &amp; Communities</b>	0415	Murphy	Baker	Order for a hearing for the possible closing of several Boston public schools and BCYF community centers this summer.	2 /15/2023	3/7/23	3/8/23 remains in committee
<b>Strong Women, Families &amp; Communities</b>	0575	Mayor		Message and order authorizing the City of Boston to accept and expend the amount of Three Hundred Forty Thousand Dollars (\$340,000.00) in the form of a grant, for the Strengthening Child Care Programs, awarded by the Boston Planning & Development Agency to be administered by the Office of Early Childhood. The grant will fund sub-grants to strengthen child care programs based on the needs of providers.	3 /15/2023		
<b>Strong Women, Families, &amp; Communities</b>	0261	Murphy		Order for a hearing to discuss the results of last year's youth summer jobs programs and the social emotional benefits of summer employment.	1 /25/2023	3/27/23	
<b>Ways &amp; Means</b>	0152	Louijeune	Fernandes Anderson, Bok	Order for a hearing to explore municipal bonds and other fiscal options to increase affordable housing and community investments.	1 /11/2023		
<b>Ways &amp; Means</b>	0322	Fernandes Anderson	Louijeune	Order for a hearing regarding the City Budget.	1 /25/2023	3/28/23	4/10/23-WS (10am) 4/10/23 WS (2pm-canceled) 4/13/23-WS

Committee	Docket #	Sponsor	Co-Sponsor(s)	Docket Description	Date Referred	Hearing(s)	Notes
Ways & Means	0576	Mayor		Message and order for your approval an Order authorizing the City of Boston to submit Statements of Interest to the Massachusetts School Building Authority (MSBA) ore Program for the P.A. Shaw Elementary School and the Charles H. Taylor Elementary School pursuant to M.G.L Chapter. 70B, Section 5. The Statement of Interest describes and explains the deficiencies within each of the school facilities that prevent them from delivering their desired educational program.	3 /15/2023		

City of Boston  
IN  
CITY COUNCIL



Official Resolution for  
**Mary Swanton and the Irish Pastoral Centre**  
**OFFERED BY CITY COUNCILOR ERIN J. MURPHY**  
***"ANSEO LE CHEILE" - "HERE TOGETHER"***

**WHEREAS:** The Irish Pastoral Centre has been Supporting our Boston Irish Community with networking, social inclusion, personal well being, pastoral support, immigration and community resources for 36 years; *and*

**WHEREAS:** The Irish Pastoral Centre is committed to welcoming the “stranger among us”, and they believe in justice for all immigrants. They describe themselves as a “*parish without boundaries*”, welcoming all who show up at their door with a cup of tea and an open heart; *and*

**WHEREAS:** Their incredible senior outreach includes a weekly coffee club, knitting club, card nights, fish & chips night, phone check-ins, home visits, food support and networking; *and*

**WHEREAS:** The Irish Pastoral Centre hosts weekly sobriety programs, bereavement counseling, a mother and toddler group, an in- house social worker and housing support; *and*

**WHEREAS:** Executive Director Mary Swanton has helped the Centre grow to support more immigrant families since her leadership role in 2019; *and*

**RESOLVED:** That the Boston City Council sends its warm wishes to Mary Swanton, and the Irish Pastoral Centre, and thanks her for her advocacy for our immigrant community here in Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City Council

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by:

**Council President Ed Flynn & Councilor At-Large Michael J Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Barbara Loftus**

In Recognition of:

Your receipt of the James M "Jimmy" Kelly/Margaret" Peg" Flaherty Shamrock Award for your lifelong commitment to supporting the community. Barbie is always helping out no matter the cause. She started at South Boston BMC in 1985. Barbie spent the bulk of her career in Probation. She returned to South Boston as a PO II. She retired on February 3, 2023. Her service to the trial court was 43 1/2 years which, is the longest a female probation officer has served in the Commonwealth of Massachusetts

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: Edward M. Flynn  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: [Signature]

Date: \_\_\_\_\_



# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by:

**Council President Ed Flynn & Councilor At-Large Michael J Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Brian Nee**

In Recognition of:

Your receipt of the James M "Jimmy" Kelly/Margaret "Peg" Flaherty Shamrock Award for your lifelong commitment to supporting the community. Brian was born and raised in South Boston. Son of Joe "Dodo and Susan Nee, he is keeping with family tradition of helping the less fortunate. Brian is raising his own giving family with wife Kerry in Dorchester Brian has been with the BFD since 2001 and is on the Board at the Gavin foundation. He continues to help people in recovery both on the job and off.

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Council President Ed Flynn and Councilor At-Large Michael Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**CALLUM WALSH**

In Recognition of:

Your fight for Hollywood Fight Nights in Boston. A very special welcome to  
Boston to "King" Callum Walsh of Cork, Ireland. Best of luck

and Be it further Resolved that the Boston City Council extends its best  
wishes for continued success; that this Resolution be duly signed by the  
President of the City Council and attested to and a copy thereof  
transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Council President Ed Flynn and Councilor At-Large Michael Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**FREDDIE ROACH**

In Recognition of:

Your Hall of Fame career as a trainer and fighter for Hollywood Fight Nights  
in Boston. Welcome back to Boston Freddie

and Be it further Resolved that the Boston City Council extends its best  
wishes for continued success; that this Resolution be duly signed by the  
President of the City Council and attested to and a copy thereof  
transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louiseune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Sydney Dietz**

**Yawkey Boys and Girls Clubs**

In Recognition of:

**The efforts of you and your students in having the best participation in the West  
Roxbury Public Library's Martin Luther King Jr. Art Celebration**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louijeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Sarah Eagan**

**Joyce Kilmer Lower School, 3<sup>rd</sup> Grade**

In Recognition of:

**The efforts of you and your students in having the best participation in the West  
Roxbury Public Library's Martin Luther King Jr. Art Celebration**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louisjanne**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Meaghan Kelly**  
**St. Theresa's School, 4<sup>th</sup> Grade**

In Recognition of:

**The efforts of you and your students in having the best participation in the West  
Roxbury Public Library's Martin Luther King Jr. Art Celebration**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louisjanne**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Gerda Audry**

In Recognition of:

Your hard work and dedication as an educator for Boston Public school have made a tremendous impact on the life of many students and have been an inspiration to many. Thank you for your commitment, advocacy, and tireless years of service to The Association of Haitian Women, Inc. and the Haitian community.

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.



By: Edward M. Flynn  
President of the City Council

Attest: Alex Guintas  
Clerk of the City of Boston

Offered by: Ruthzee Louisjanne

Date: March 8, 2023

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louijeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Regine Albin**

In Recognition of:

**Your commitment, advocacy, and enthusiastic service to the Association of Haitian Women, Inc. and the Haitian community.**

**Your graceful and tireless service to domestic violence victims is commendable and an inspiration to all.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.



By: Edward M. Flynn  
President of the City Council

Attest: Alex Goulet  
Clerk of the City of Boston

Offered by: [Signature]

Date: March 8, 2023



# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louiseune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Dr. Cassandra Pierre**

In Recognition of:

**Your dedication to the Association of Haitian Women, Inc. and advocacy for the  
Haitian community.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.



By: Edward M. Flynn  
President of the City Council

Attest: Alex Guintas  
Clerk of the City of Boston

Offered by: [Signature]

Date: March 8, 2023

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councillor At-Large Ruthzee Louiseune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Daphne Orion**

In Recognition of:

**For your many years of service, leadership and experience within the Boston Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Loufjeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Jean-Louis G. Jean**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louisjeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer John Ezekiel**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louiseune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Sean Murphy**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Loufjeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Benjamin Katz**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louiseune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Luciano Cirino-Ayuso**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louisjeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Officer Darryl Owens**

In Recognition of:

**For your many years of service, leadership and experience within the Boston  
Police Academy.**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_



City of Boston  
IN  
CITY COUNCIL



IN TRIBUTE

THE BOSTON CITY COUNCIL EXTENDS ITS  
DEEPEST SYMPATHY TO YOU AND YOUR  
FAMILY IN THE PASSING OF YOUR LOVED ONE

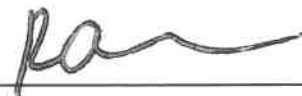
**Robert Francis Hannan Sr.**

IN WHOSE MEMORY ALL MEMBERS STOOD  
IN TRIBUTE AND REVERENCE AS  
THE COUNCIL ADJOURNED ITS MEETING OF  
**Wednesday, March 15th, 2023**

SINCERELY,

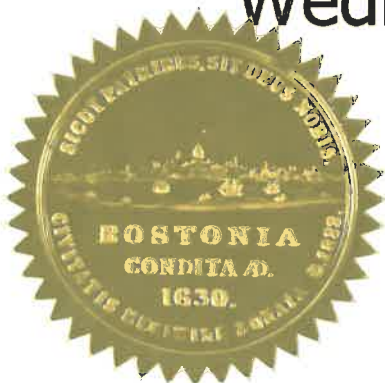
  
CITY COUNCIL PRESIDENT

Presented By



Attest

  
City Clerk



# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Council President Ed Flynn & Councilor At-Large Michael J Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Arianna Meli-Omodei**

In Recognition of:

Your artistic creativity as demonstrated by being awarded South Boston Citizens Association Evacuation Day 4<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Councilor At-Large Michael J Flaherty and Council President Ed Flynn**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Daniela Hidalgo Perez**

In Recognition of:

Your artistic creativity, as demonstrated by being awarded the South Boston Citizens Association Evacuation day 5<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend.

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Councilor At-Large Michael J Flaherty and Council President Ed Flynn**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Avan O'Brien**

In Recognition of:

Your artistic creativity, as demonstrated by being awarded the South Boston Citizens Association Evacuation day 5<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend.

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Councilor At-Large Michael J Flaherty and Council President Ed Flynn**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Brendan Ree**

In Recognition of:

Your artistic creativity, as demonstrated by being awarded the South Boston  
Citizens Association Evacuation day 5<sup>th</sup> Grade Poster Winner. We congratulate  
you on this outstanding achievement and wish you and your family a Happy St.  
Patrick's Day and Evacuation Day weekend.

and Be it further Resolved that the Boston City Council extends its best  
wishes for continued success; that this Resolution be duly signed by the  
President of the City Council and attested to and a copy thereof  
transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Council President Ed Flynn & Councilor At-Large Michael J Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations

to:

**Alden Mothander**

In Recognition of:

Your artistic creativity as demonstrated by being awarded South Boston Citizens Association Evacuation Day 4<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution Offered by

**Council President Ed Flynn & Councilor At-Large Michael J. Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Sigi Connell**

## In Recognition of:

Your artistic creativity as demonstrated by being awarded South Boston Citizens Association Evacuation Day 4<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Council President Ed Flynn & Councilor At-Large Michael J Flaherty**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Grace Zandi**

In Recognition of:

Your artistic creativity as demonstrated by being awarded South Boston Citizens Association Evacuation Day 4<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_



# City of Boston IN CITY COUNCIL



## Official Resolution

Offered by

**Councilor At-Large Michael J Flaherty and Council President Ed Flynn**

Be it resolved, that the Boston City Council extends its Congratulations  
to:

**Mason Finn**

In Recognition of:

Your artistic creativity, as demonstrated by being awarded the South Boston Citizens Association Evacuation day 5<sup>th</sup> Grade Poster Winner. We congratulate you on this outstanding achievement and wish you and your family a Happy St. Patrick's Day and Evacuation Day weekend.

and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

City of Boston  
IN  
CITY COUNCIL

OFFICIAL RESOLUTION

OFFERED BY CITY COUNCILOR

**BRIAN WORRELL**

Be it Resolved, that the Boston City Council Extends its Commendation and  
Recognition of:

***Jeremiah Burke Boys Basketball  
Team***

for

Winning the City Championship and representing this great school with honor. The city  
would like to also recognize the achievement and leadership of coach Sean Ryan and his  
commitment towards Jeremiah E. Burke and the surrounding community.

And be it resolved that the Boston City Council hereby expresses its gratitude,  
congratulations, and best wishes for your continued success, that this Resolution be duly  
signed by the President of the City Council and attested to and a copy thereof transmitted  
by the Clerk of City of Boston.



By: Edward M. Flynn  
President of the City Council

Attest: Alex Quintan  
Clerk of the City of Boston

Offered by: BW

Date: 3/9/2023

# City of Boston

IN

## CITY COUNCIL OFFICIAL RESOLUTION

OFFERED BY CITY COUNCILOR

**BRIAN WORRELL**

Be it Resolved, that the Boston City Council Extends its Commendation and  
Recognition of:

### ***Tech Boston Girls Basketball Team***

for

Winning the City Championship and representing this great school with honor. The city  
would like to also recognize the achievement and leadership of coach Malcolm Andrews  
and his commitment towards Tech Boston and the surrounding community.

And be it resolved that the Boston City Council hereby expresses its gratitude,  
congratulations, and best wishes for your continued success, that this Resolution be duly  
signed by the President of the City Council and attested to and a copy thereof transmitted  
by the Clerk of City of Boston.

By: \_\_\_\_\_

*Edward M. Flynn*

President of the City Council

Attest: \_\_\_\_\_

Clerk of the City of Boston

Offered by: \_\_\_\_\_

*Brian Worrell*

Date: 3/8/2023

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louijeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Pastor Soliny Vedrine  
Boston Missionary Baptist Church**

In Recognition of:

**50 years of church leadership and unwavering support to the Greater Boston  
Community**

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: Ruthzee Louijeune

Date: March 15, 2023

# City of Boston IN CITY COUNCIL



## Official Resolution

Presented by

**Councilor At-Large Ruthzee Louijeune**

Be it Resolved, that the Boston City Council  
extends its Congratulations to

**Michael J. Zayas**

In Recognition of:

Your dedicated service to Greater Ashmont Main Street and promoting a welcoming  
environment for the Dorchester neighborhood and beyond.

Your commitment to building community has been exceptional and we wish you luck on your  
future endeavors.

and Be it further Resolved that the Boston City Council extends its best wishes for continued  
success; that this Resolution be duly signed by the President of the City Council and attested  
to and a copy thereof transmitted by the Clerk of the City of Boston.

By: \_\_\_\_\_  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_

# City of Boston IN CITY COUNCIL



## In Tribute

Presented by

**Councilor At-Large Ruthzee Louijeune**

The Boston City Council Extends Its Deepest Sympathy To You and Your Family in the  
Passing of Your Loved One

**Dr. Daniel Honore Lora**

In Recognition of:

His commitment, advocacy and tireless years of service to the Haitian Community.  
His legacy have made a tremendous impact on the life of many and is an inspiration for all.

In Whose Memory All Members Stood In Tribute and Reverence as The Council  
Adjourned its Meeting Of

**May 22, 2023**

Sincerely,

By: \_\_\_\_\_

*Edward M. Flynn*

President of the City Council

Attest: \_\_\_\_\_

Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_



# City of Boston

IN

## CITY COUNCIL

### Official Resolution

presented by

**Council President Ed Flynn &  
Councilor At-Large Michael Flaherty**

**Be it Resolved, that the Boston City Council  
Extends its Congratulations and Recognition to**

**Michael J. Donovan**

**In recognition of:**

Your 47 years of steadfast leadership and exceptional public service as the Clerk of the Superior Court (Civil Division) of Suffolk County, where you were the youngest person to be elected to the role in 1976. As the longest-serving elected official in Boston's history, we honor your distinguished service and commitment to the residents of Boston and Suffolk County. We recognize that you are a proud son of South Boston and Dorchester, a graduate of Suffolk University and Suffolk Law School, and an esteemed lawyer. We commend your tireless dedication to giving back to the South Boston community, especially as a Gate of Heaven CYO youth basketball coach. Your devotion to bettering our communities has left an indelible impact on your neighbors in South Boston and the entire city.

Congratulations on receiving the John W. McCormack Award for Public Service!

**and Be it further Resolved that the Boston City Council extends its best wishes for continued success; that this Resolution be duly signed by the President of the City Council and attested to and a copy thereof transmitted by the Clerk of the City of Boston.**

By: Edward M. Flynn  
President of the City Council

Attest: \_\_\_\_\_  
Clerk of the City of Boston

Offered by: \_\_\_\_\_

Date: \_\_\_\_\_