

CHAPTER II: **PROJECT** **CATEGORIES**

INTRODUCTION

Every project in the FY26-30 Adopted Capital Plan carries several financial and non-financial attributes. These categories help the City track and analyze the investments that are made by the Capital Plan in our neighborhoods. These attributes track the type of project (New Construction, State of Good Repair, etc.), the type of affected asset (Pools, Parks, Roads, etc.), the locations of the projects, the type of funding supporting the project and when it is available, and when expenditures of the project are expected.

In Chapter 3, all capital projects are laid by department in Project Pages. These pages show some of these attributes for all 392 projects in the FY26-30 Adopted Capital Plan, including both non-financial and financial attributes. The project pages are designed to provide readers with a brief overview of each project, allowing for a better understanding of what each project is and what is the project's estimated financial impact to the City.

This chapter will explain both the project pages and the attributes included there, as well as other attributes to understand the composition of the Capital Plan.

PROJECT TYPE

All projects in the Capital Plan are categorized as New Construction, Major Renovation, State of Good Repair, Equipment/Technology, or Planning. The City 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. This category is not included in the project pages.

New Construction

This category includes projects that involve building new facilities or wholly transforming a roadway or park. New Construction projects represent about 27% of the Capital Plan. New Construction projects in the FY26-30 Capital Plan include the Carter School, the Chinatown and Fields Corner Libraries, the Grove Hall Community Center, and a new EMS Station in the Seaport. These projects are critical to make Boston a world-class city with 21st century amenities for our workers and residents.

Major Renovation

Projects here represent significant changes to existing assets. This category includes projects like the renovations to the Clougherty Pool and Bathhouse, the modernization of the 311 and Asset Management systems, park renovations at Copley Square and Clifford Playground, and the City's Safety Surge and Neighborhood Slow Streets traffic calming programs. These projects make up about 45% of the Plan, and represent the largest portion of our capital investment.

State of Good Repair

Projects here maintain the good working condition of our existing assets, allowing them to continue functioning appropriately without service disruptions. State of Good Repair projects

represent 17% of the planned capital spending over the next five years. A significant portion of this investment is dedicated to the City's sidewalk, ramp, and roadway resurfacing program. In compliance with the Americans with Disabilities Act, the City of Boston is making a substantial commitment to ensuring that all of our ramps and curb cuts are ADA compliant. These renovations happen as part of all sidewalk or roadway reconstruction, projects, and costs for this investment are embedded with those programs.

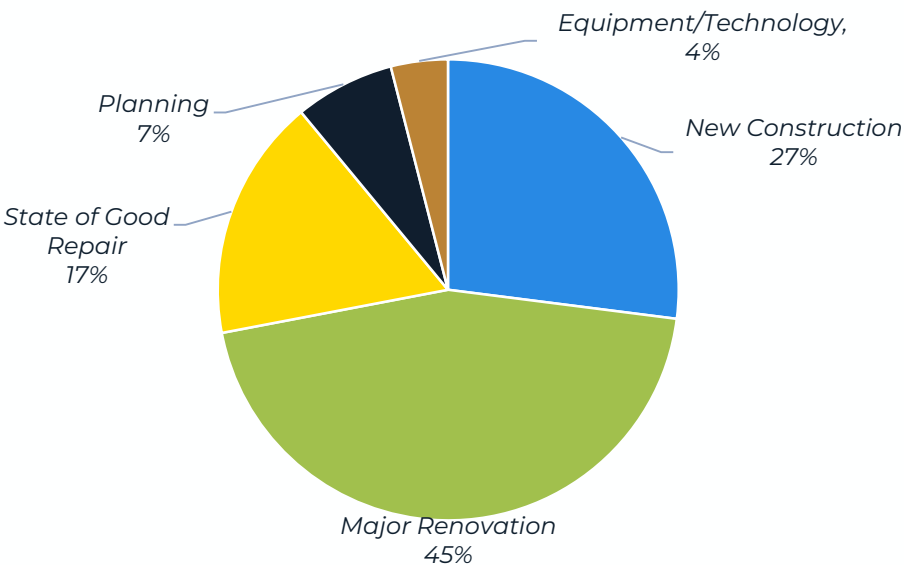
Equipment/Technology

Projects here represent projects that involve upgrades or maintenance of technological assets like radio equipment and communications infrastructure, as well as the purchase and refurbishment of equipment like bikeshare bikes and Fire Department apparatus. Equipment/Technology projects represent about 4% of the Capital Plan.

Planning

Projects here include investments in master plans, comprehensive studies, and citywide assessments. These projects represent about 7% of the Capital Plan. It includes projects like the Southwest Neighborhood Transit Action Plan, the Boston Common and Franklin Park Master Plans, and much of our coastal resilience studies.

Figure 2: Capital Expenditure Allocation, FY26-30 Capital Plan



NON-FINANCIAL PROJECT ATTRIBUTES

In the Project Pages in Chapter 3, there are four non-financial attributes for project: Project Mission, Status, Operating Impact, and Managing Department. Each of these relates to a specific

aspect of the project, which is used in making decisions about project advancement and status, as well as tracking existing and historical data from this and past Capital Plans.

Project Mission

The project mission is a brief overview of the scope and purpose of a specific capital project. It may include information on the type of work being done (reconstruction, repair, new build, etc.) as well as the specific building(s) or site(s) where the project work is being done.

Status

Projects included in the Capital Plan are designated with one of six statuses: New Project, To Be Scheduled, Study Underway, Implementation Underway, In Design, and In Construction. There is also a status for Annual Program, which designates that the project is not a one-time endeavor but rather an ongoing yearly capital expenditure such as citywide roadway and sidewalk repairs or general parks improvements.

New Project indicates that the project has been newly added to the Capital Plan in the current fiscal year.

To Be Scheduled indicates that the project has not yet begun or has not been authorized to begin spending its allocated budget.

Study Underway indicates that a programmatic, engineering, and/or design study is ongoing to determine the feasibility, scope, and scale of a project before it goes into a design stage.

Implementation Underway is for projects that are actively progressing but do not involve physically constructing or renovating something. Examples would include a parks project to plant trees or a technology project to upgrade or replace a certain system.

In Design indicates that the project is actively in a design and development phase. This phase will determine the final scope, design, and anticipated cost of a project prior to authorizing it to move into active construction.

In Construction indicates that a project is actively being built and implemented. This may include the initial demolition phase for certain projects. Once a project is in construction, typically its costs and timeline for completion have been mostly finalized. Some projects may encounter unexpected issues or unforeseen circumstances during the construction phase which may require an increase to the timeline or available budget to facilitate an additional scope of work.

Location

Location specifies which neighborhood of Boston the project is located in. There are two Locations that are not neighborhood specific: Citywide, and Multiple Neighborhoods.

Citywide projects are ones that either affect the entire city, or do not have a specific tangible location. For example, our Roadway Reconstruction program and our Enterprise Applications

program are both Citywide, because they either affect every neighborhood throughout the life of the program or are related to centralized business processes that are not location-specific.

Projects classified as Multiple Neighborhoods do happen in a specific location during the project's life, but cross over neighborhood boundaries. For example, Renew Boston Trust Phase 3c is a project to electrify and enhance the energy systems at two schools: the Otis in East Boston, and the JFK in Jamaica Plain. Because these are specific locations, but two neighborhoods, the project is classified as Multiple Neighborhoods, rather than Citywide.

Operating Impact

Determining the impact that proposed capital investments will have on the City's operating budget (personnel, contracted services, equipment and utilities) is essential to the capital planning process. Many capital projects, such as those that replace aged or outdated equipment with modern, more efficient versions, save the City money in future operating costs; others, like changing an energy system source or establishing a new community asset, may entail future operating costs. Understanding the balance between future savings and future costs resulting from these capital projects is vital to maintaining the City's long-term financial health.

The Operating Impact field indicates whether or not the project will have impact the user department's operational budget. There are three impacts possible for each project: No Impact, Operating Cost, or Operating Savings. An exact dollar figure impact is not calculated nor included.

Operating Cost indicates that a project is likely to cause additional cost on the annual Operating Budget as a result of completion. Common costs include increased utility costs, licenses, or personnel cost.

Operating Savings indicates that a project will produce some level of savings for the same level of provided service. Common savings identified are the replacement of lighting (building and field) with LEDs, which allows the lights to be on for the same amount of time but reduces the electricity cost through efficiency. Other savings stem from the replacement of old, outdated, or failing equipment, which reduced maintenance costs.

Most projects in the Capital Plan are classified as No Impact. This typically means that the project will not see an increase or decrease in operating cost as a result of the project completing. In some instances, projects may cause both increases and decreases, which are included as No Impact, since the net impact is none. While most capital projects can be assumed to have a marginal impact on energy savings or personnel demands, only those projects that will likely result in a substantial increase or decrease in a budget appropriation are noted.

Managing Department

Managing Department indicates which City department is responsible for leading and managing the project from inception to completion. The largest managing department is the Public Facilities

Department, which functions as Boston's capital construction unit and is responsible for the design, engineering, and construction management of the majority of our facility projects.

The Parks Department and Streets Cabinet also tend to manage their own projects, as they carry the in-house expertise and project management staff to bring a project from design to completion. However, most user departments do not manage their own projects. Some departments may manage smaller scale projects, like the Property Management Department which manages some smaller projects for BCYF, or the technology projects managed by DoIT or the Public Safety departments.

FINANCIAL PROJECT ATTRIBUTES

The financial attributes of a project provide information on the project's anticipated total cost, sources of funding, and estimated timeline of expenditures. For projects that are already underway it also provides information on actual expenditures through the end of the previous fiscal year along with planned expenditures over the next five years.

All financial attributes are grouped by Authorization Type. There are four types of Authorization:

- **City Capital** indicates that the funding is being financed through the City's G.O. debt issuances. This is the most common funding source, and funds about 76% of the Capital Plan
- **Other City** indicates that the funding is coming from another City revenue source that is not debt financed, such as the Parking Meter Fund. These funds typically have specific restrictions on them from the authorization order, and are for specific projects
- **Grants/Other** indicate that the funding is from a local, state, or federal grant. Common funds here include Chapter 90, MSBA, and PARC grants.
- **Non-Capital** indicates that there is funding attached to the project outside of a capital grant, or potentially outside of the City's control, but which is nevertheless an integral part of the project's funding stream. Common examples include CPA funding for a project on City-owned land (like the recently completed Arboretum Gateway Path), and funds from the State's Transportation Improvement Plan (like for the recently completed Bill Russell Bridge).

Authorizations

The Authorization table indicates when the funds are appropriate. There are three groups: Existing, New, and Future.

Existing authorization means that the funds have already been authorized in the past. This may be from a past budget season's loan orders, or it may have happened between the last update of the Budget Book and now. Many MSBA loan orders are filed "out of cycle" with the budget development.

New authorization counts money that is authorized by City Council for the currently in-effect Capital Plan. For example, a loan order filed in May 2025 will show as New authorization for the FY26-30 Plan. A loan order filed in October of 2025, after the Adopted Plan is finalized, will show as Existing authorization in the FY27-31 Capital Plan.

Future authorization indicates funding that the City intends to seek authorization for in the future, but has not yet. This may be a strategic choice based on convention for loan orders and grants, or may help to track the total size of a project without needing to have authorization in-hand at the moment. For example, our ARP Reserve project helps us track the size of future ARP submissions to the MSBA, but not seek authorization early, since that is done in conjunction with the orders from MSBA specifically.

Most of our Non-Capital funds are listed as Future authorization, because we do not have direct control over them. If a Non-Capital source is confirmed to be in-hand and under the department's control (for instance, CPA funding allocated to a project), then it may be listed as Existing.

Expenditures

Expenditures are tracked for all projects over a multi-year period: Actual spend through the end of two prior fiscal years, a projected spend for the remaining of the prior fiscal year, and budgeted cashflow for the 5 years of the Capital Plan. For the FY26-30 Capital Plan, this means:

- Actual spend through FY24
- Projected spend for FY25
- Budgeted cashflow for FY26, FY27, FY28, FY29, and FY30

In the Expenditure tables for each project, the last four years of budgeted cashflow are condensed into one column for convenience and readability. An amount there may indicate budgeted spend in FY27, or in FY30.

As with Authorization, Non-Capital funds are typically listed within the out-years of the Capital Plan, because the City often does not directly control those funds, and cannot budget for their actual spend. However, it is typical that they would be spent alongside the life of the project.

