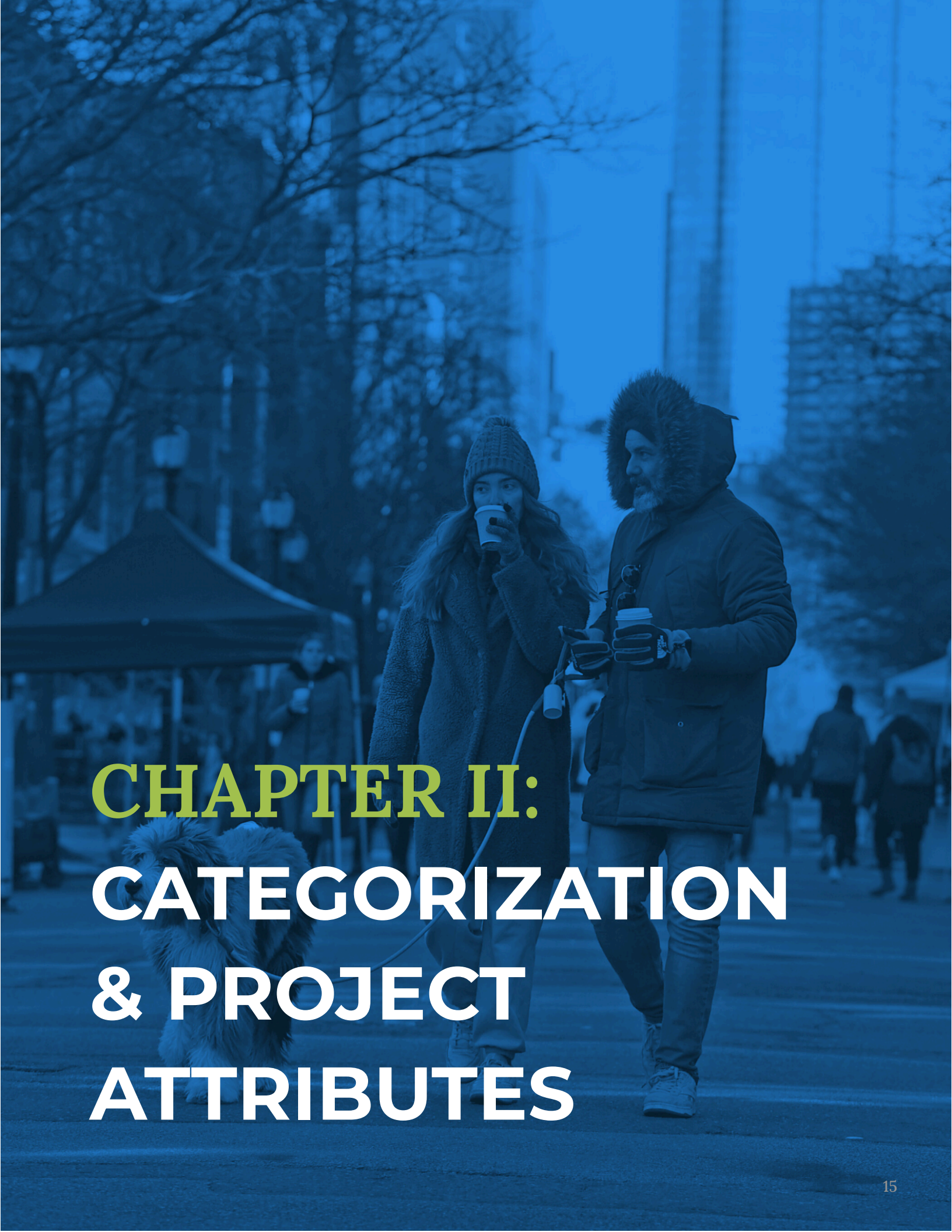




CHAPTER II: **CATEGORIZATION & PROJECT ATTRIBUTES**

INTRODUCTION

Every project in the FY27-31 Adopted Capital Plan is categorized with several different 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, Community Centers, etc.), the locations of the projects, the type of funding supporting the project and when that funding is available, and when expenditures of the project are expected.

In Chapter 3, all capital projects are laid out by department in Project Profiles. These pages show some of these attributes for all projects in the FY27-31 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 one of six project types: New Construction, Major Renovation, Minor 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 20% of the Capital Plan, based on total budget. New Construction projects in the FY27-31 Capital Plan include White Stadium,, the Chinatown and Fields Corner Libraries, the Grove Hall Community Center, the North End 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. These projects make up about 10% of the projects in the Plan and 20% of project budgets.

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 neighborhood based traffic calming programs. These projects make up about 30% of the projects in the Plan and 38% of project budgets.

Minor Renovation

Projects categorized as Minor Renovation represent changes or upgrades to a facility or asset that are not as comprehensive as a Major Renovation, but still more expansive than a standard State of Good Repair project. These projects may only focus on upgrading a portion of a specific building versus a complete facility renovation. This category includes the installation of remote controls at our playing courts, and the Tobin Community Center project, which aims to provide accessibility upgrades and new A/C in the community center's gymnasium. These projects make up about 15% of the projects in the Plan and 6% of project budgets.

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 are the keystone project type of a good capital plan. For Boston, a significant portion of this investment is dedicated to the City's sidewalk, ramp, and roadway resurfacing program, to maintain our pavement condition index (PCI) and to maintain compliance with the Americans with Disabilities Act. State of Good Repair projects make up about 34% of the projects in the Plan and 30% of project budgets.

Equipment/Technology

Projects here represent projects that involve upgrades or maintenance of technological assets like radio equipment and communications infrastructure, the purchase and refurbishment of bikeshare docks and Fire Department apparatus, and rewiring and technology infrastructure replacement of whole buildings. Equipment/Technology projects represent about 5% of the projects in the Plan and 4% of project budgets.

Planning

Projects here include investments in planning initiatives, or early stages of larger projects. master plans, comprehensive studies, and citywide assessments. It includes many coastal resilience projects like the Army Corp Harbor Study and the Lewis Mall & Carlton Wharf project, and some Transportation Department projects like the Southwest Neighborhood Transit Action Plan and Dorchester Greenway Study. These projects make up about 6% of the projects in the Plan and 2.5% of project budgets.

Figure 1: Project Count Distribution, FY27-31 Adopted Capital Plan

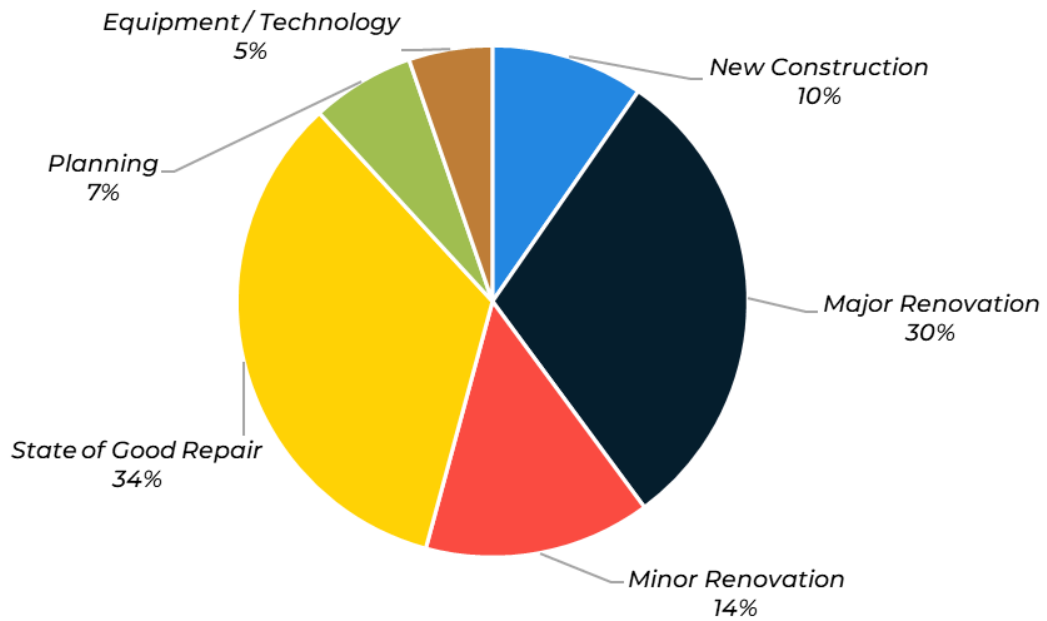
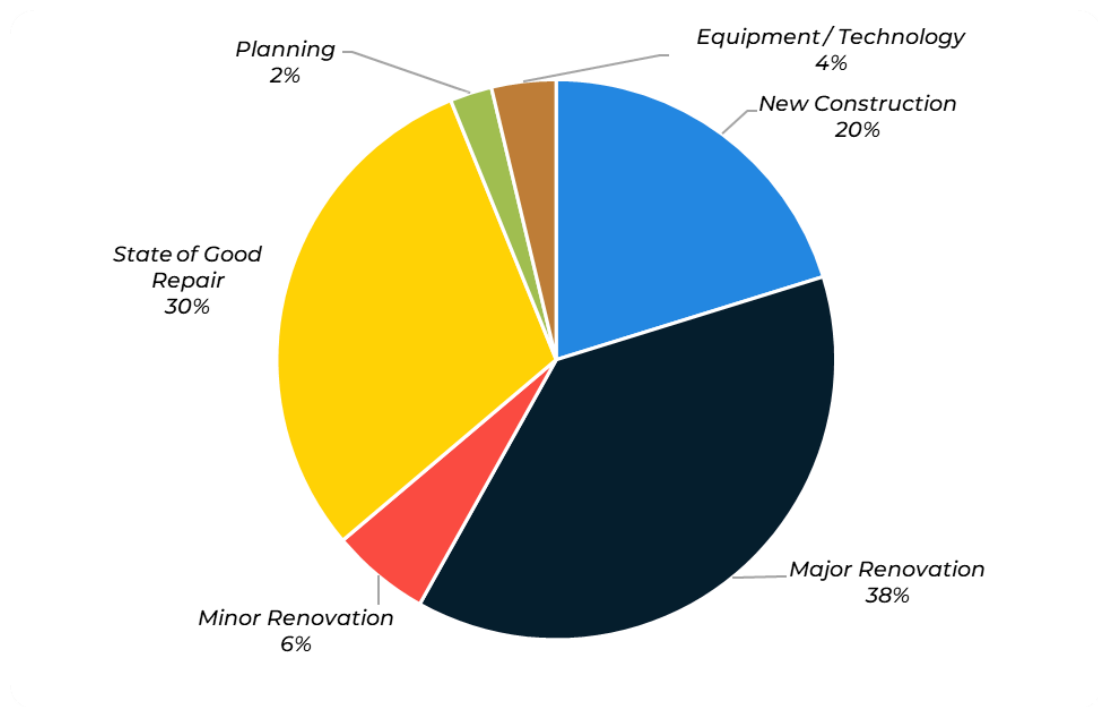


Figure 2: Project Budget Distribution, FY27-31 Adopted Capital Plan



NON-FINANCIAL PROJECT ATTRIBUTES

In the Project Pages in Chapter 3, there are four non-financial attributes for projects: 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, Fire Detection Improvements at 7 Fire Stations is a project to improve fire suppression and detection at stations located in neighborhoods around the city. Because each fire station has a specific location, but all seven stations are spread across many neighborhoods, the project is classified as Multiple Neighborhoods.

Operating Impact

Determining the impact that proposed capital investments will have on the City's operating budget (personnel, contracted services, equipment utilities, etc.) 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 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 costs.

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 reduces maintenance costs and likewise increases efficiency.

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. This is the most common funding source, funding about 83% 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, or are for specific projects. Other City funds about 4% of the Capital Plan.
- **Grants/Other** indicate that the funding is from a local, state, or federal grant. Common funds here include Chapter 90, MSBA, and PARC grants. Grants fund about 6% of the Capital Plan

- **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). Non-Capital funds about 7% of the Capital Plan.

Authorizations

The Authorization table indicates when the funds are appropriated. 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 loan order, 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, and display as Existing funding despite not appearing in the previously published Budget Book.

New authorization counts money that is submitted on the official FY27 loan order(s). For FY27, the City will file a loan order in April 2026 for authorization by City Council; the funds pending approval display as the New Authorization. A loan order filed in October of 2026, after the Adopted Plan is finalized, will show as Existing authorization in the FY28-32 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.

Non-Capital funds are listed as Future authorization, because they are managed by teams other in the City’s finance organization than the Capital Planning org. Some Non-Capital sources may be actually in hand and spending to support a project; however, all Non-Capital is grouped as Future Authorization and listed in the FY28-31 cashflow period.

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 remainder of the prior fiscal year, and budgeted cashflow for the 5 years of the Capital Plan. For the FY27-31 Capital Plan, this means:

- Actual spend through FY25
- Projected spend for FY26
- Budgeted cashflow for FY27, FY28, FY29, FY30, and FY31

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 any time in or after FY28.

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.

READING A PROJECT PROFILE

An example project profile is below, for Roadway Reconstruction and Resurfacing FY25-27..

At the top you can see the attributes for this project along with a brief description of its scope. A reader can see that the project is an annual program that occurs citywide and is managed by the City's Public Works Department.

Below that is the Authorization table, which shows that the Roadway Reconstruction and Resurfacing FY25-27 project has \$51.5 million in existing authorization split across City Capital and Grants/Other and will receive an additional \$10 million in new authorization in FY27. There is also \$30.5 million expected in future funding from Grants/Other, which in this case reflects future allocations of Chapter 90 funds from the State for the project. Altogether all of these authorizations - existing, new, and future - add up to a total project budget of \$92 million.

Below the Authorization table is the Expenditures table, which shows the planned allocation of the project's budget over the next five years. For this project, just over \$1.3 million dollars was spent prior to FY26 and OBM is estimating that an additional \$48 million will be spent in FY26, split between \$28 million of City capital funds and \$20 million of Chapter 90 funds from the State (reflected under Grants/Other). In FY27, the remainder of the project funds are expected to be expended, leaving \$0 of expenditures over the final four years of the FY27-31 Capital Plan. Altogether these expenditures at up to \$92 million, which matches the \$92 million of budget authorization from the Authorization table above.

Roadway Reconstruction and Resurfacing FY25-27

Status: Annual Program

Operating Impact: No Impact

Location: Citywide

Managing Department: Public Works Department

Project Mission: Maintain citywide streets with resurfacing and reconstruction efforts.

Authorizations

Source	Existing	FY27	Future	Total
City Capital	\$41,500,000	\$10,000,000	\$0	\$51,500,000
Other City	\$0	\$0	\$0	\$0
Grants/Other	\$10,000,000	\$0	\$30,500,000	\$40,500,000
Non-Capital	\$0	\$0	\$0	\$0
Total	\$51,500,000	\$10,000,000	\$30,500,000	\$92,000,000

Expenditures (Actual and Planned)

Source	Thru 6/30/25	FY26	FY27	FY28-31	Total
City Capital	\$1,311,086	\$28,000,000	\$22,188,914	\$0	\$51,500,000
Other City	\$0	\$0	\$0	\$0	\$0
Grants/Other	\$0	\$20,000,000	\$20,500,000	\$0	\$40,500,000
Non-Capital	\$0	\$0	\$0	\$0	\$0
Total	\$1,311,086	\$48,000,000	\$42,688,914	\$0	\$92,000,000

