



New York City Climate Budgeting: Is the Capital Budget Aligned with Climate Priorities?

Prepared by:
Cameron Chapman
Zachary Herman

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Executive Summary

Climate Budgeting is a tool to assess progress toward a government's climate priorities, while ensuring that investments are aligned with those goals. In May 2025, the New York City Office of Management and Budget (OMB) released its fiscal year 2026 Climate Budgeting report, building off of its inaugural fiscal year 2025 report (released April 2024). The Climate Budgeting report contains three major analyses:

1. The Greenhouse Gas Emissions Forecast projects future New York City emissions to track progress toward its reduction targets;
2. The Resiliency Inventory and Forecast are tools that measure climate resiliency measures in each neighborhood; and
3. The Climate Alignment Assessment rates the City's capital projects for their alignment with each of the City's three main climate priorities: greenhouse gas mitigation, flood resiliency, and heat resiliency.

In this report, the Independent Budget Office (IBO) used the data from the Climate Alignment Assessment to present a picture of the City's efforts rating climate alignment

IBO finds:

-  OMB's reports have focused more on highlighting capital projects aligned with climate priorities, rather than detailing ratings for all projects.
-  Nearly half of capital project funding currently is not rated for alignment with the City's climate priorities because project details are not yet available (e.g., design has not been finalized), or OMB has not received sufficient project details.

This reveals an inherent difficulty in assessing the climate alignment of some capital projects, particularly when projects have multiyear timeframes. Thus, there will always be some projects that cannot be rated. However, the amount of unrated funding suggests that if OMB were provided with more information, it could rate more projects.

The assessment has the potential to be a useful new budgeting tool for the City if it had complete information and were more clearly tied to OMB's capital project decisions.

What is Climate Budgeting?

Climate Budgeting is a system to regularly assess a city's progress toward its climate priorities, while ensuring that investments are aligned with those goals. It was first implemented in Oslo, Norway, in 2017. Following this, [C40 Cities](#), an international network of cities focused on combating climate change, launched the [Climate Budgeting Working Group](#) to support the dissemination, adoption, and refinement of climate budgeting practices. In 2023, New York City became the first major city in the United States to implement climate budgeting as an official practice. New York City's efforts are modeled after other international examples. This was orchestrated by the Mayor's Office of Management and Budget's (OMB) Environmental Sustainability and Resiliency (ESR) Task Force. ESR consists of about 15 employees and was created by the Budget Director in 2021 to develop and implement climate budgeting and to review climate-related funding requests in partnership with traditional agency-specific OMB teams. ESR spearheads the process in collaboration with the Mayor's Office of Climate and Environmental Justice (MOCEJ), Department of Citywide Administrative Services' (DCAS) Division of Energy Management, and other agency partners.¹

Per Local Law 41 of 2021, eligible capital projects will be required to follow the Climate Resiliency Design Guidelines starting in 2027, which are currently being developed by several agencies, led by MOCEJ. Climate Budgeting will evolve as new metrics and processes are established.

Three Major Analyses of NYC Climate Budgeting

The **Greenhouse Gas Emissions Forecast** projects future New York City emissions to track progress toward its reduction targets. ESR bases the forecast on market trends, enacted policies, and planned actions at the City, State, and Federal level. The fiscal year 2026 report forecasts that the City will narrowly miss its 2030 reduction target of 50% below 2005 levels, and only achieve 78% reduction by 2050, far from the target of net-zero emissions. The federal cancellation of several large-scale offshore wind projects early in calendar 2025 set the City back five percentage points from last year's projections. State commitments to a zero-carbon electric grid and City policies are still the most impactful strategies for NYC's emissions reductions.

The **Resiliency Inventory and Forecast** are tools that measure climate resiliency measures in each neighborhood (like tree canopy to reduce extreme heat, and which buildings are protected from coastal flooding by building code requirements). The tools are intended to help agencies with long-term planning and to provide OMB with more information when evaluating capital project proposals. The inventory tool evaluates each neighborhoods' current adaptation measures, while the forecast tool assesses the impacts of planned adaptation actions and the remaining risks after those measures are put in place.

This IBO report focuses on the third component, the **Climate Alignment Assessment**.

Climate Budgeting Centers Around Three Climate Priorities

1. **Reaching net-zero greenhouse gas emissions citywide by 2050.** Greenhouse gases, such as carbon dioxide and methane, trap heat in the Earth’s atmosphere. This “greenhouse effect” increases overall temperatures and contributes to more intense and frequent extreme climate events. The City addresses its greenhouse gas goal by connecting to clean electricity sources, implementing climate infrastructure on City-owned property, and helping New Yorkers deploy clean energy projects.
2. **Increasing climate resiliency against flooding.** Extreme flooding is caused by intense rainfall, storm surges, or coastal inundation that overwhelms drainage systems. For example, in 2012, Superstorm Sandy’s storm surge caused devastating damage to large parts of New York City, particularly Lower Manhattan and coastal Queens, Brooklyn, and Staten Island. In 2021, Hurricane Ida’s rainfall created flash flooding, killing 13 in New York City. Even regular rainstorms have become particularly intense in recent years, with two major rain events in July 2025 flooding City subways and streets. The City bolsters climate resiliency against flooding in its capital budget by including flood resiliency standards in new construction projects and funding stormwater management projects to help absorb or store rainwater more efficiently. (See IBO’s [report on stormwater fees](#) for more on this topic.)
3. **Enhancing climate resiliency against extreme heat.** Extreme heat is the sustained incidence of abnormally high temperatures and humidity. This poses serious risks to public health, including heat stroke, dehydration, and death. (See IBO’s [report](#) on access to cooling centers in times of extreme heat.) Beyond its human impacts, extreme heat also strains the electric grid, which can lead to power outages. New York City is particularly susceptible to the dangers of extreme heat events due to the “urban heat island” effect, which occurs when human-made structures (like pavement and rooftops) absorb and retain heat, increasing daytime temperatures and cooling down less as temperatures drop at night. Notably, 2023 and 2024 were the two warmest years on record. The City supports climate resiliency against extreme heat through activities such as installing cool roofs throughout the City, investing in swimming pools, and planting trees.²

What is the Climate Alignment Assessment?

The [Climate Alignment Assessment](#) evaluates how planned capital projects align with helping the City achieve its three major climate priorities: net-zero greenhouse gas emissions, resiliency against flooding, and resiliency against extreme heat.³

Environmental Sustainability and Resiliency Task Force: Role and Challenges

OMB’s ESR Task Force determines the ratings reported in the Climate Alignment Assessment. ESR reviews projects in the capital plan and applies a rating for alignment with each of the climate priorities. Ratings are informed by various sources of information, including the City’s Financial Management System (FMS), project scope details from Certificates to Proceed, and information collected from agencies and OMB agency task forces.

FIGURE 1

IBO's Categories of OMB's Climate Alignment Assessment Ratings

IBO Aligned	IBO Unaligned
• OMB Aligned: Project is aligned with climate goals. • OMB Aligned Component: Project is aligned with climate goals, but climate benefit is not the primary intent.	• OMB Not Aligned (Short-term benefit): Short-term climate benefit, but is incompatible with long-term climate goals. • OMB Not Aligned: Project is incompatible with climate goals. • OMB Missed Opportunity: Project missed an opportunity to incorporate resilient design elements in areas of high heat vulnerability or flood risk.
IBO Unknown	IBO No Impact
• OMB Special Case: Public authorities, quasi-public entities, and unique programs funded via grants and lump payments. • OMB Not Rated: Below \$50,000 threshold for review in fiscal year 2025 report. • OMB Pending Rating: Climate information needed to determine rating is not available. Project may be in early stages.	• Project does not impact progress toward climate priorities.

SOURCE: Office of Management and Budget's fiscal year 2025 and 2026 Climate Budgeting reports

NOTE: The four highlighted headers are IBO's Climate Alignment Assessment categories, which are each comprised of one or more of OMB's ratings from the Climate Budgeting reports.

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Additionally, ESR developed the Climate Budgeting Intake Form, completed by City agencies when requesting new capital funding and expense programs.⁴ Many capital projects, however, were initially funded in years before implementation of the form. So while the form may help rate newly-funded projects, it is not a major source of information for the Climate Alignment Assessment. Additionally, it does not appear that completing the intake form is required for capital project approval, which is determined by other units within OMB. Agencies may be incentivized to complete the intake form for projects that have clear positive climate impacts, and not those that may have negative impacts. This raises the question of whether OMB is requiring agencies to provide sufficient information for the ESR Task Force to rate all possible projects. Even if ESR obtained more complete information, the Climate Budgeting Intake Form, alignment assessment, and project approval all are pieces of a larger OMB bureaucracy. It is yet to be seen if ESR's efforts will lead to a meaningful increase in spending decisions that reflect the City's climate priorities.

What Were the Results of the Climate Alignment Assessment?

OMB's Climate Budgeting report cites projects and dollars identified as being in alignment with the City's three climate priorities. However, ESR could not determine a rating for nearly half of all capital funding from 2025 through 2035 across each climate priority. In both reports to date, the funds for these projects with undetermined climate alignment are not discussed or presented visually to the same degree as projects that are aligned or unaligned with climate priorities.

In this report, IBO conducted an analysis to present a more comprehensive depiction of the share of funding within the current fiscal year and Ten-Year Capital Strategy that advance efforts toward the City's outlined climate priorities. IBO's analysis contains all capital dollars budgeted in these fiscal years, regardless of whether OMB was able to rate the project for its alignment.

The Climate Alignment Assessment has several possible ratings, which changed slightly between the fiscal year 2025 and 2026 iterations. Figure 1 contains all the ratings and definitions used in either Climate Budgeting report.⁵ IBO's analysis is less concerned with the intent or short-term compatibility of capital projects. Instead, IBO grouped OMB's ratings into four categories to focus solely on each project's actual, long-term impact on the City's climate priorities. Throughout this report, IBO's ratings categories are written in *italic*, while OMB's ratings are written in "quotations."

After grouping OMB's climate ratings into IBO's four categories, IBO reviewed the general alignment of all capital funding with the City's climate priorities.⁶

Alignment of Capital Funds With Climate Priorities

Figure 2 presents the capital funding for projects from 2025 through 2035 by IBO's Climate Alignment Assessment ratings and the three climate priorities.

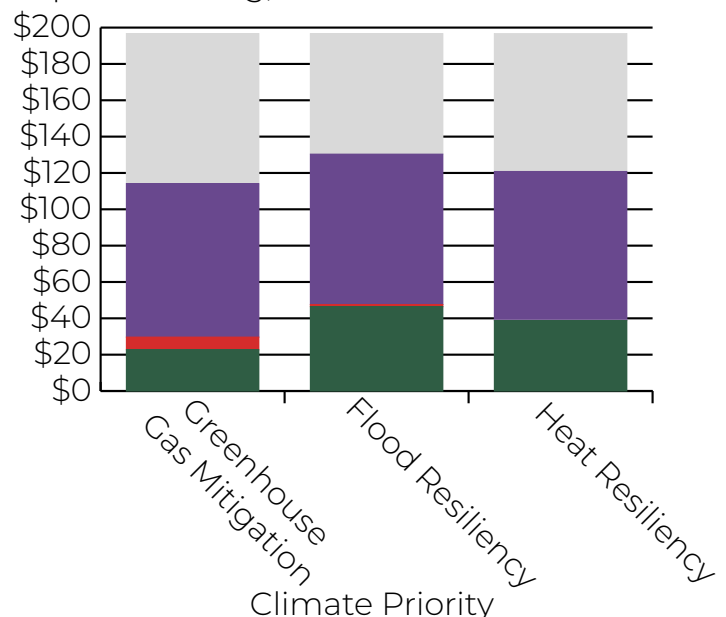
- Under all three climate priorities, the *Unknown* projects represent nearly half of the capital plan dollars.
- In contrast, *Aligned* projects represent between 12% and 24% of capital dollars. This suggests that more information is needed to rate *Unknown* projects and understand the alignment of the City's capital spending with its climate priorities.

FIGURE 2

Alignment of Capital Funding Across Climate Priorities

Aligned Unaligned Unknown
No Impact

Capital Funding, dollars in billions



SOURCE: IBO analysis of Office of Management of Budget data
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- *No Impact* projects were determined to neither positively nor negatively affect a given climate priority. *No Impact* projects are the second most prevalent by dollar amount under each priority.

Of the three priorities, flood resiliency has the highest proportion of *Aligned* funding, totaling \$46.4 billion, or 24% of capital dollars. Conversely, greenhouse gas mitigation has the largest share of *Unaligned* funding at \$7.0 billion, or 4% of the capital dollars. Notably, greenhouse gas mitigation is the only climate priority that includes OMB’s “Not-Aligned (Short-Term Benefit)” designation (see Figure 1), which is typical for projects that involve energy efficiency upgrades (the short-term benefit) but still rely on fossil fuel usage (not aligned with net-zero greenhouse gas).

Alignment of Capital Funds by Funding Agency

IBO also aimed to understand how the rating composition of the climate priorities differs across agencies in the fiscal year 2026 Climate Alignment Assessment. IBO used the City’s FMS to identify each project’s funding agency—the agency that will be responsible for funding the project through to completion—in the Climate Alignment Assessment. IBO then grouped the projects by agency and their assessment ratings.

In this report, IBO presents the climate alignment of eight City agencies or authorities with the largest capital budgets, which comprise 89% of the \$196.7 billion in capital funds reviewed by the 2026 Climate Alignment Assessment. These eight include the Departments of:

- Environmental Protection (DEP)
- Transportation (DOT)
- Housing Preservation & Development (HPD)
- Education (capital projects for Education are under the School Construction Authority, or SCA)
- Correction (DOC)
- Citywide Administrative Services (DCAS)
- Parks & Recreation (DPR)
- The NYC Economic Development Corporation (EDC), and other development organizations such as the Trust for Governors Island. (Capital projects for these organizations are grouped under a single funding agency code in the City’s Financial Management System; IBO uses the acronym EDC for this group of projects going forward.)

Changes and Progress Between Fiscal Year 2025 and 2026 Reports

In both Climate Budgeting reports to date, *Unknown* funds were not discussed or presented to the same degree as *Aligned* or *Unaligned* funds, despite making up a plurality of the capital budget. IBO has presented a more comprehensive picture of the Climate Alignment Assessment, first in our [Analysis of the 2025 Executive Budget](#) (from May 2024), and now in this report.

Notably, OMB used the Capital Commitment Plan (i.e., only five fiscal years) in the fiscal year 2025 report and used the current fiscal year and Ten-Year Capital Strategy (i.e., 11 fiscal years) in the fiscal year 2026 report. The Ten-Year Capital Strategy is more comprehensive and provides a fuller picture of the City's long-term capital project plans. However, funding in later years of the ten-year window may not have a fully defined scope. This poses challenges for assessing whether funding is or is not aligned with the City's climate priorities.

To gauge progress in assigning ratings to projects between the fiscal years 2025 and 2026 reports, IBO compared the share of capital funds in each of IBO's rating categories by climate priority, as illustrated in Figure 3.

- Across all three priorities, the share of *Unknown* funding decreased more than the other rating categories, but a plurality of funding is still *Unknown* under each climate priority.
- *No Impact* increased the most.
- There is a modest increase in the share of *Aligned* dollars and *Unaligned* remains largely unchanged.

This suggests that OMB was able to assess a portion of the previously *Unknown* projects and typically determined they were *Aligned* or *No Impact*. It also reflects a shift from some projects that were completed (and therefore removed from the Climate Alignment Assessment) and a slate of new projects added to the plan.

Greenhouse Gas Mitigation Ratings

IBO found that funding alignment with greenhouse gas mitigation varies considerably by agency. Figure 4 presents agency capital budgets broken out by greenhouse gas ratings.

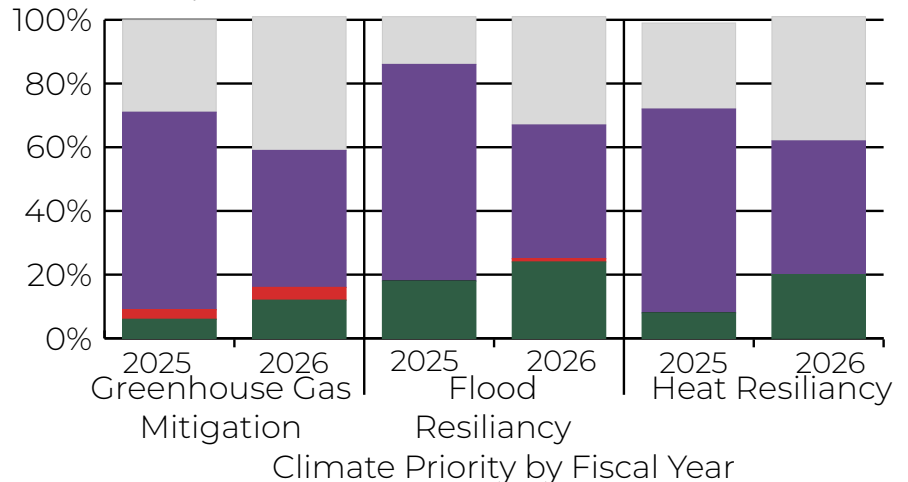
- DEP and DOT—the two agencies with the largest capital budgets—have \$59.1 billion rated as *No Impact* (84% of their collective budgets). Only \$5.4 billion (8%) are *Aligned*.
- DEP's capital projects are primarily water and sewer infrastructure, which have neither a positive nor negative impact on efforts to reduce greenhouse gas emissions. DOT's main

FIGURE 3

Change in Capital Funding Alignment-2025 to 2026

■ Aligned ■ Unaligned ■ Unknown ■ No Impact

Share of Capital Funds



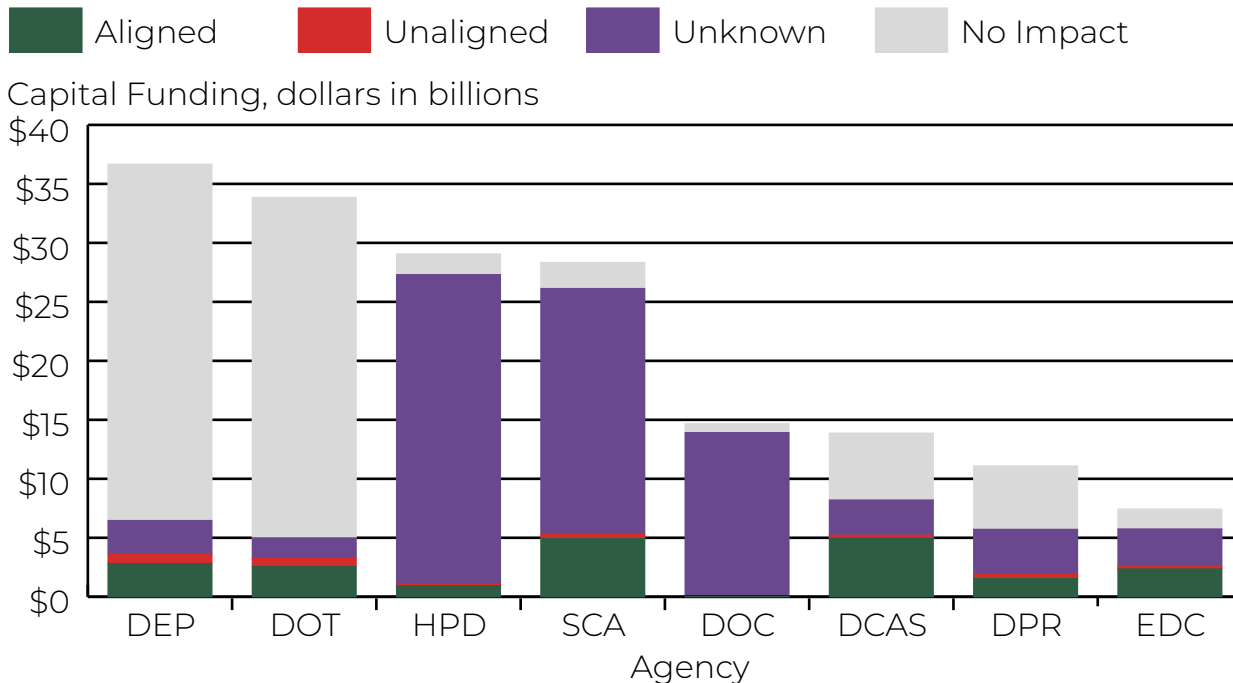
SOURCE: IBO analysis of Office of Management of Budget data

NOTE: The 2025 report used the five-year Capital Commitment Plan and the 2026 report used the current fiscal year and Ten-Year Capital Strategy. This figure uses percentages to allow like comparisons.

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FIGURE 4

Agency Alignment with Greenhouse Gas Mitigation



SOURCE: IBO analysis of Office of Management of Budget data

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capital projects are roadway and sidewalk renovation and construction, as well as traffic-related installations like streetlights and signs. These similarly have little tie-in with the City's greenhouse gas emissions goals.⁷

- DEP and DOT also have the greatest dollar amounts of *Unaligned* funding, with \$1.5 billion in *Unaligned* capital spending (about 2% of each agency's funding). *Unaligned* dollars for these agencies go toward activities such as adding new internal combustion engine vehicles to the agencies' fleets, ferry and workboat construction and upgrades, and the purchasing of emergency power generators.

Unlike DEP and DOT, where most of the capital funding is rated as *No Impact*, many projects under SCA, HPD, and DOC are rated *Unknown*. For SCA and HPD, this is because their budgets contain a large share of funds for "Special Projects" (see Figure 1), which are not rated due to their funding structures—such as grants or lump-sum project funding—that limit the availability of information for specific projects that they fund. Often, large budget amounts serve as placeholders in the capital budget until funds are allocated to specific purposes or projects. Until the specific projects that draw upon these grants or lump sum line items are identified, OMB cannot rate whether funds will be used in alignment with climate priorities or not.

- *Unknown* funding represents 74%, or \$20.9 billion of SCA's capital funding. The Department of Education's capital projects are overseen by SCA, which operates its capital program with oversight from OMB. Detailed project information is included in SCA's capital budget. The City's capital budget, however, aggregates this information to only include

lump sum projects corresponding to the total of each fiscal year of SCA’s capital plan. This illustrates practical intergovernmental challenges the City has with undertaking climate budgeting in a meaningful way. However, OMB’s ESR task force acquires and uses SCA capital plan project descriptions to rate at least a portion of the SCA projects. This especially reflects efforts to make new schools operate on electricity-based utilities and convert existing schools away from fossil fuels.⁸

- Several programs contribute to funding with *Unknown* greenhouse gas impact in HPD—representing 90% of its \$29.1 billion capital budget—including the Neighborhood Construction Program, Mix & Match Program, and HPD Green Program. Most of these *Unknown* dollars in HPD are labeled “Special Projects” by ESR.
- In contrast, DOC’s share of *Unknown* funding is due to \$13.8 billion (94%) of its \$14.7 billion capital budget deemed as “Pending Rating” by ESR (see Figure 1). This indicates that more time or information is needed for OMB to finalize project ratings, primarily for borough-based jails.⁹
- DCAS has the highest percentage of *Aligned* dollars, with \$4.9 billion (36%) of the agency’s capital funds rated as *Aligned*. These funds are allocated to projects involving building electrification, solar photovoltaic system installations, and public facility rehabilitation.

Flood Resiliency Ratings

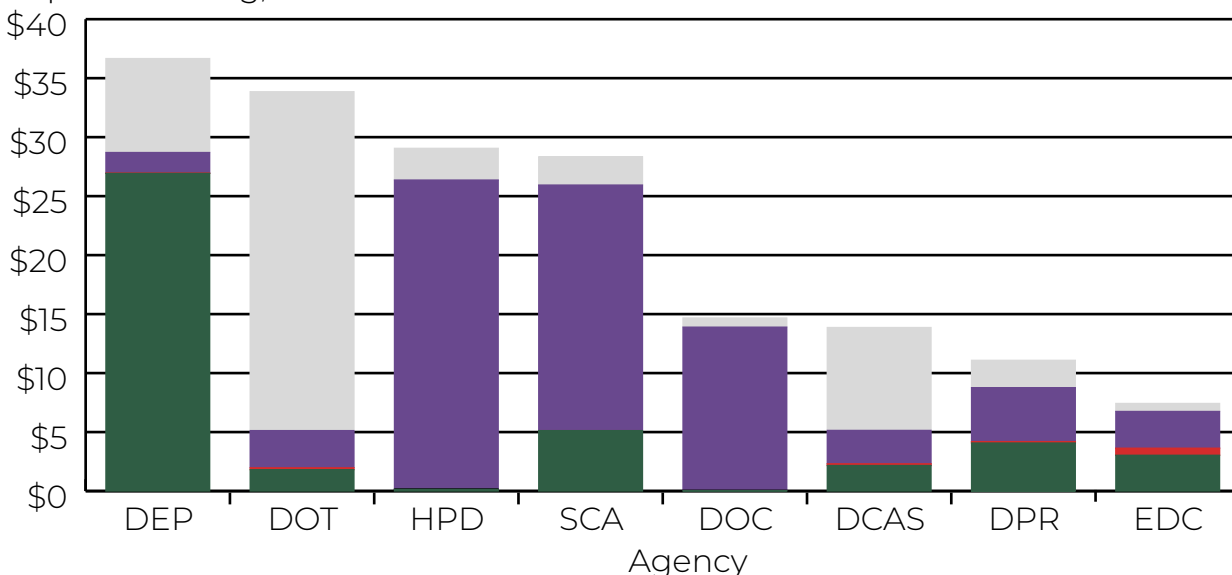
IBO observed some differences in alignment between greenhouse gas mitigation and flood resiliency. Figure 5 presents agency capital budgets broken out by flood resiliency ratings.

FIGURE 5

Agency Alignment with Flood Resiliency

■ Aligned ■ Unaligned ■ Unknown ■ No Impact

Capital Funding, dollars in billions



SOURCE: IBO analysis of Office of Management of Budget data

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- DEP's capital budget is rated 73% *Aligned* with flood resiliency goals, as DEP's capital budget funding is largely for water, sewer, and stormwater management projects.
- EDC has the second greatest percentage of *Aligned* dollars (41%) going toward projects such as resiliency measures at the Hunts Point Produce Market in the Bronx, part of a larger plan to refurbish and enhance the wider community—as well as construction in Willets Point, Queens, which is undergoing a neighborhood redevelopment in preparation for a new soccer stadium and housing.
- Beyond these, DPR has the third largest share of *Aligned* dollars at 37%, with funding for tree plantings and green infrastructure improvements at parks, playgrounds, recreation centers, and wetlands. [Green infrastructure](#) is a system of landscaping to collect stormwater from streets and sidewalks, which helps prevent sewer systems from overflowing.
- The agencies with large shares of *Unknown* flood resiliency ratings—such as HPD and SCA—overlap with *Unknown* for greenhouse gas ratings as well, as the lack of detailed information generally persists across priorities.

Heat Resiliency Ratings

Figure 6 presents agency capital budgets broken out by heat resiliency ratings.

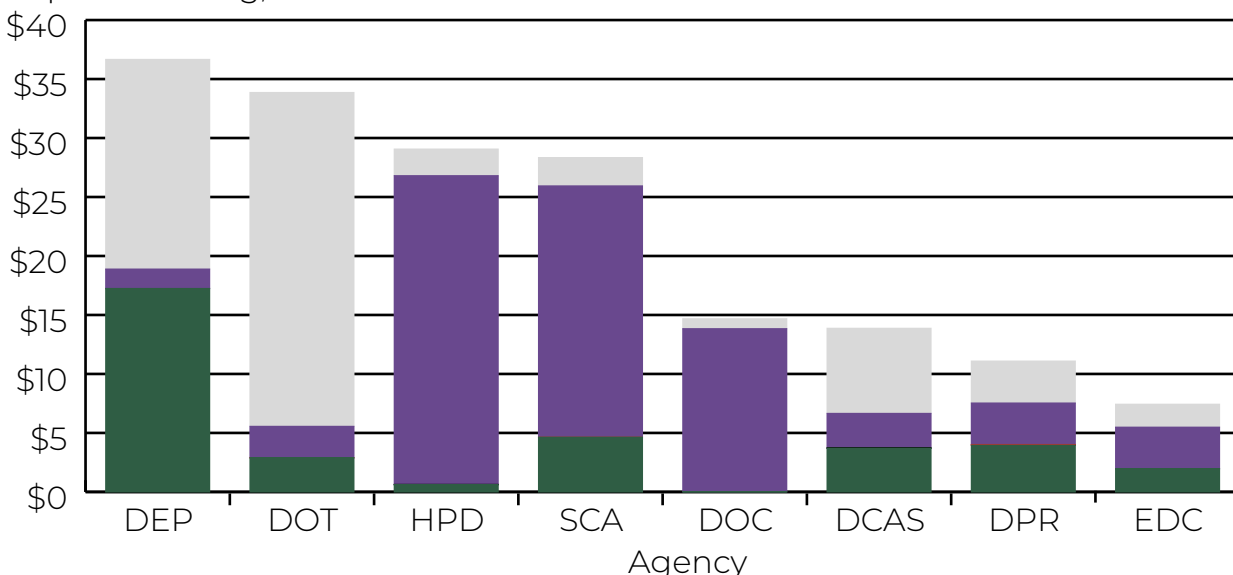
- DEP has the most *Aligned* budget for heat resiliency with \$17.2 billion aligned funding, though it is only about half of the DEP budget. (Most of the remaining half comprises

FIGURE 6

Agency Alignment with Heat Resiliency

Aligned Unaligned Unknown No Impact

Capital Funding, dollars in billions



SOURCE: IBO analysis of Office of Management of Budget data

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funding rated *No Impact*.) DEP's *Aligned* dollars are allocated to projects involving water tunnels, emergency generator installations, pumping stations, and dam construction.

- The agency with the next largest percentage of *Aligned* dollars is DPR with 36% (\$4.0 billion) for capital projects such as public swimming pool construction and tree plantings.
- DCAS has \$3.7 billion (27%) *Aligned* for projects such as East Side Coastal Resiliency, which aims to enhance waterfront spaces and recreational amenities on Manhattan's East Side.
- Lastly, EDC has \$2.0 billion (26% of its capital budget) *Aligned* for projects such as Hunts Point Resiliency, which, as touched upon previously, seeks to optimize power delivery to critical industrial and community facilities.

The City, through this rating process, demonstrates that many of its flood resiliency projects often have components that also mitigate extreme heat effects, such as the planting of street trees that provide shade while also absorbing stormwater.

Commitments in Prior Years

The Climate Alignment Assessment is an intrinsically forward-looking process, meant to assess the alignment of budgeted and planned capital projects. This enables the City to gauge progress, identify gaps in funding, evaluate and prioritize climate action, and report on outcomes. The data collected by OMB, however, can also be utilized to provide insight on past actions and spending. Therefore, while the fiscal year 2026 Climate Budgeting report only includes amounts from current and future fiscal years (2025 through 2035), this may not represent the total resources that have been allocated for a project. Capital projects often have multiyear time horizons, so many projects with current year spending were started in prior years and therefore not fully captured in the Climate Alignment Assessment.

For example, a project that was funded and began construction in fiscal year 2023 may have spending committed in fiscal years 2023 through 2024 while also budgeting for costs in the current and future years. In this case, the project's fiscal year 2025 and 2026 funding would be rated in the

Climate Alignment Assessment while spending that occurred before the City started this exercise would not.

Focusing on projects rated in the Fiscal Year 2026 Climate Alignment Assessment, IBO quantified prior-year spending on

FIGURE 7

Prior Year Commitments Alignment

Dollars in Billions

Climate Priority	Aligned	Unaligned	Unknown	No Impact	Total
Greenhouse Gas Mitigation	\$12.1	\$6.9	\$29.6	\$32.6	\$81.2
Flood Resiliency	\$22.2	\$2.6	\$33.6	\$22.8	\$81.2
Heat Resiliency	\$15.8	\$0.2	\$34.7	\$30.5	\$81.2

SOURCE: IBO analysis of Financial Management System and Office of Management and Budget data

NOTES: IBO identified actual prior year spending from the period of 2002 to 2024 in FMS from the capital project IDs in the Fiscal Year 2026 Ten-Year Capital Strategy, and used the Climate Alignment Assessment ratings from OMB's ESR Task Force to label this prior spending.

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the City's climate priorities. As IBO did not review all capital projects in prior years for climate budgeting alignment—only those that were still in progress by the fiscal year 2026 climate budget report—this is not a definitive accounting of the City's overall spending on climate initiatives. IBO's exercise is intended to provide a fuller accounting of the total value of resources allocated to projects identified in the Climate Alignment Assessment.

IBO found \$81.2 billion in prior spending connected to active capital projects from fiscal year 2002 through 2024; this is in addition to the \$196.7 billion in planned spending from 2025 through 2035. The climate alignment patterns for prior spending are somewhat consistent with the capital plan, although the share of both *Aligned* and *Unaligned* dollars is greater for greenhouse gas mitigation and flood resiliency.

Conclusion

The Climate Alignment Assessment represents a positive step in promoting accountability for progress in aligning City investments with its climate priorities.

Moving forward, if alignment with the City's climate priorities is to be a central factor in its spending decisions, the City could:

1. Incorporate climate alignment in the approval process for capital projects
2. Rate more of the Unknown projects to provide a fuller and more useful accounting of the City's planned expenditures regarding its climate priorities.

New York City could look to international cities with climate budgeting for potential lessons and improvements both in process and in actual alignment of spending with its goals.

Endnotes

- 1 OMB briefed IBO on Climate Budgeting in 2023 before the first report was published, and the ESR task force has subsequently answered questions and provided underlying data to IBO.
- 2 More details on the City's climate priorities can be found in the City's long-term sustainability and climate action plan, termed [PlaNYC](#), and other subsequent policy actions. New York City's climate priorities have been established and supported by various action plans and legislation, including (but not limited to): Local Law 66 of 2014, Local Law 97 of 2019, PlaNYC, OneNYC 2050, One City: Built to Last, and The Green Economy Action Plan
- 3 "Capital projects" are City investments in large-scale, long-term assets (costing more than \$50,000 and lasting more than five years), such as roads, school buildings, and solar panels. "Capital funding" refers to the City's estimated costs for capital projects reflected in the capital budget.
- 4 Environmental Sustainability and Resiliency Task Force (2024, April 24). Climate Budgeting Technical Appendix, Executive Budget Fiscal Year 2025. Mayor's Office of Management and Budget.
- 5 In addition to a capital project's alignment with climate priorities, OMB's ratings provide detail on a project's intent (e.g., "Aligned Component" is aligned with goals but climate is not the "primary intent") or a project's short-term compatibility (e.g., "Not Aligned (Short-Term Benefit)" is ultimately incompatible with long-term climate priorities).
- 6 "Not Rated" was only included in the first iteration of the Climate Alignment Assessment (April 2024) to denote projects below its review threshold of less than \$50,000 in funding. The threshold was removed by OMB for the second iteration of the Climate Alignment Assessment (May 2025).
- 7 Notably, projects rated as No Impact may still have associated "embodied carbon," which is the total greenhouse gas emissions associated with an object's or project's life cycle, such as construction materials and maintenance or disposal. Such emissions are not part of the Climate Alignment Assessment framework.
- 8 NYC School Construction Authority (2025 February). [FY 2025-2029 Five Year Capital Plan Proposed Amendment](#).
- 9 DOC's borough-based jails are a primary reason for the high percentage of Unknown project funding; four out of five borough-based jails are still in the design phase, meaning limited information is available for the Climate Alignment Assessment. However, construction has begun on the Brooklyn facility, suggesting that information to rate climate alignment may exist for that project..



IBO's mission is to enhance understanding of New York City's budget, public policy, and economy through independent analysis.

Prepared by:

Cameron Chapman
Zachary Herman

Supervised by:

Brian Cain
Sarah Parker

Produced by:

Tara V. Swanson

Other Contributors:

Rashmi Aher*



info@ibo.nyc.gov



www.ibo.nyc.gov



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[nycibo@](#)



*IBO Intern