

REVISION HISTORY: DIRECTIVE #10 – CHARGES TO THE CAPITAL PROJECTS FUND

Release	Summary of Changes
7/10/26 (CM #26-01)	- Amends Sections 3.1, <i>Purpose</i>, to include police emergency response vehicles (as defined by NY Local Finance Law §11.00). - Expands 4.4.4, <i>Stand-Alone Air Conditioners</i>, to include educational school buildings operated by the Department of Education (DOE), and only in those portions of school buildings directly operated by DOE where DOE is co-located with other building users, window air conditioners are eligible only if they are part of a centrally managed, Wi-Fi-enabled cooling system where individual units function as interconnected components of a larger, centrally controlled electro-mechanical building infrastructure.
2/17/23	- Includes CM#20-1 (3/14/20) and CM #22-1 (7/17/22). - Amends Section 3.1, <i>Purpose</i>, to include upgrading and installation of sewer, water, and stormwater infrastructure. - Amends Section 3.3, <i>Timing</i>, extending eligible timeframes for substantial completion and final completion of work. - Amends Section 3.6.1, <i>Eligible Expenditures</i>, to include the provision of boilers for space heating and/or hot water used in swing space. - Amends Section 4.2, <i>Betterments and Upgrades – Eligible Costs</i>, to increase the radius of certain capitably eligible works; to allow tree guards to be capitably eligible on their own; and provides additional guidance clarifying eligibility for window replacements. - Amends Section 4.4.3, <i>Tree Pruning and Planting</i>, to treat tree planting within parks like street tree planting for capital eligibility purposes. - Adds Sections 4.4.5, <i>Stand-Alone Air Conditioners</i>; 4.4.8, <i>Stipends Related to Design-Build Projects</i>; 4.4.11, <i>Facades</i>; 4.4.12, <i>Building Heating or HVAC System Conversion</i>; and 4.4.13, <i>Energy Conservation Measure (ECM) Projects</i>. - Amends Section 6.2, <i>Equipment/Equipment Systems - Eligible Costs</i>, to include facility or building electronic monitoring and management systems. - Amends Section 6.3, <i>Equipment/Equipment Systems - Ineligible Costs</i>, to allow capitalization of additional quantities of eligible equipment. - Amends Section 7.2, <i>Computer Hardware, Software, Networks, and Systems - Eligible Costs</i>, to allow the use of laptops and other devices offsite and clarifies that SBITAs are capitably eligible for Component Units. - Expands Section 9.1, <i>First Line Employees – Eligible Costs</i>, to include direct costs related to punch-list items necessary to complete the capital project and identified at the time of substantial completion.
8/17/22 (CM #22-01)	Amends Section 4.5, <i>Demolitions</i>.
3/14/20 (CM #20-01)	Amends Section 7.2, <i>Computer Hardware, Software, Networks and Systems – Eligible Costs</i>
6/20/19	- Includes CM#14-2 (3/11/14), CM#14-6 (9/11/14), and CM#16-2 (12/16/16) - Rescinds CM#17-1 (9/1/17) - Reduces minimum life for Information Technology projects from five years to three years. - Adds tablets and subscription-based information technology arrangements as capital eligible. - Adds definitions to clarify terminology used throughout the Directive. - Effective July 1, 2020, increases the minimum cost for capital projects under the baseline eligibility criteria from \$35,000 to \$50,000. - Effective July 1, 2020, increases the minimum eligibility cost requirement for Initial Outfitting from

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	\$110 to \$165.
09/01/17 (CM #17-01)	Adds a Section addressing <i>Eligibility Guidelines for Cloud Computing Projects</i>.
12/16/16 (CM #16-02)	Amends Section 8.2 on <i>Leasehold Betterments</i>.
09/11/14 (CM #14-06)	Defines and clarifies the term “training” for Section 3.4.2 for <i>Ineligible Expenditures</i>.
03/11/14 (CM #14-02)	Amends six-month cut-off period text in Section 3.2 under specific circumstances.
04/12/13 (CM #13-01)	Amends Section 3.2 on <i>Minimum Cost</i>, specifying whether additional costs incurred after a Capital Asset is placed into service may be combined with the cost of the Capital Project.
05/31/11	- Provides new rules and controls for: operating a construction site during the construction period; statutory housing loan and grant programs; training costs; preventative maintenance costs; extended warranties; the purchase of media content; and the purchase of multiple laptops. - Expands guidelines for: what constitutes a Capital Project; the minimum cost eligibility criteria for real property project; and the capital eligibility of costs incurred for Betterments and Upgrades, in Initial Outfittings, and for equipment systems.
06/03/05	- Includes CM #79-34 (09/24/79), CM #80-06 (04/80), and CM #91-10 (07/12/91). - Expands guidance for improvements to Capital Assets area; that capital leases are now eligible Capital Projects; and that leasehold improvements are now eligible Capital Projects. - Expands the <i>Interfund Agreements</i> Section to include sections on eligible and ineligible first-line employee costs.
06/29/99	- Increases the minimum cost criteria for a capital project from \$15,000 to \$35,000 to reflect price index changes since the issuance of the 1979 version. - Increases the minimum unit cost for elements in the initial outfitting of a capital project from \$50 to \$110. - Requires agencies to provide written certification of the expected useful life for all capital projects, including computer and technology projects. - Authorizes computer software as a capital expenditure and provides detailed eligibility guidance for the individual elements of computer system development projects. For the first time, agency staff costs for computer system development projects may be capital eligible under specified circumstances. - Clarifies rules and controls for bridge painting and bridge coating projects. - Phases in a requirement that, to be eligible for capital funding, demolitions of hazardous buildings and structures must involve City-owned buildings. - Includes the eligibility of additional expenditures, including housing loan programs, asbestos abatement, lead paint abatement, tree pruning, re-engineering, and landfill closure. - Permits lump sum lease payments, leasehold upgrades, and initial outfittings in specific circumstances.
04/25/79	Clarifies previous rules and controls concerning charges to the Capital Budget, in particular, to illustrate certain “borderline” items.
Initial Release	Establishes rules for determining when an agency may use Capital Funds financed by long-term debt for the acquisition, construction, reconstruction, or installation of a Capital Asset.