



**Division of
the Budget**

Capital and the Project Costing Improvement Project

Fall 2023 Update

October 25, 2023

Agenda



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- Capital 101
- Project Costing Improvement Project (PCIP):
 - Federal grants conversion
 - Capital projects conversion
 - Policies and resources
 - Bonding module

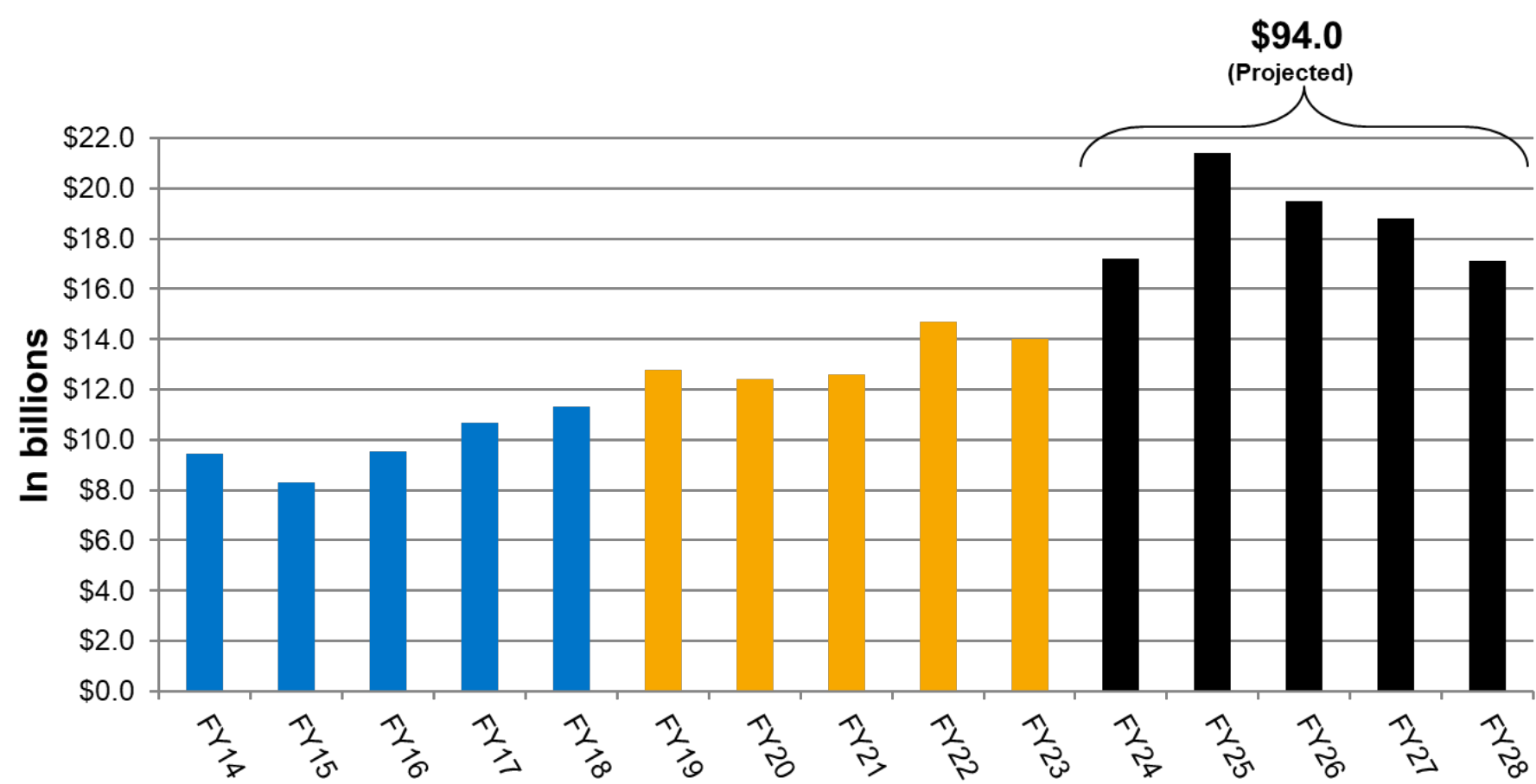
What is Capital Spending?



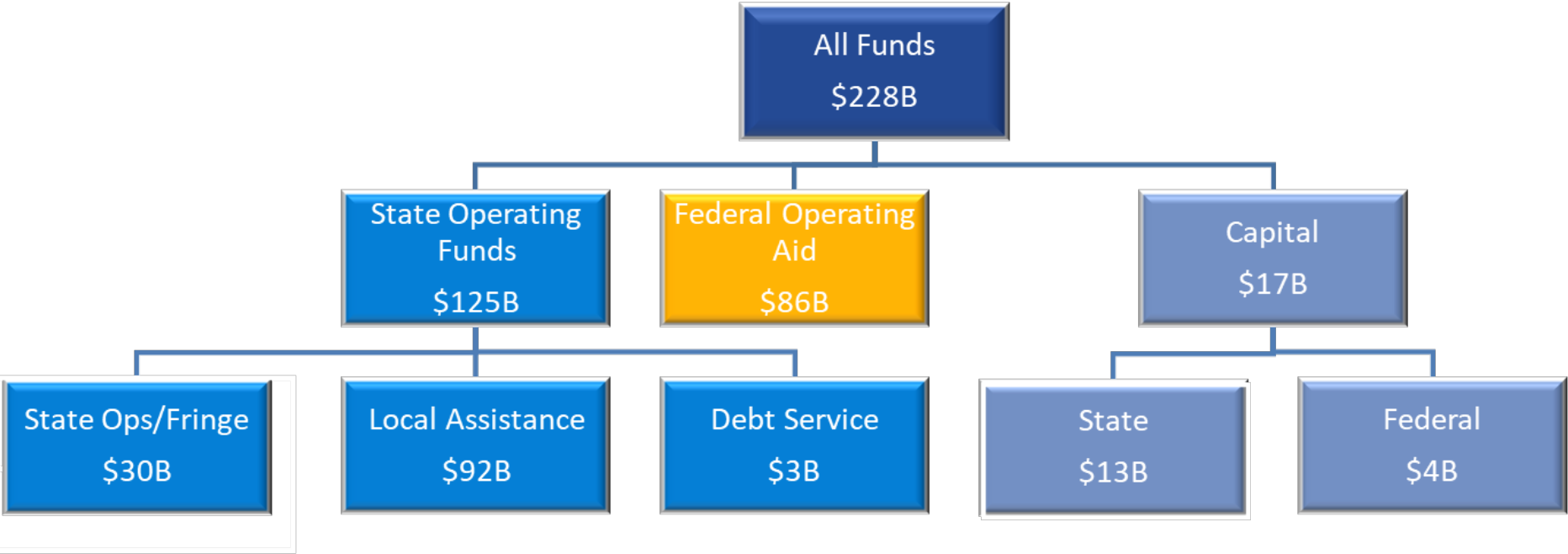
Infrastructure, Tangible Assets, “Bricks & Mortar”

- Transportation and Transit
- State Facilities (Prisons, State Office Buildings)
- Land and Parks
- Grants to Localities, Not-for-Profits, and Economic Development
- Administration of Projects
- Maintenance and Preservation of Assets

How much are we spending?



State Budget- Fiscal Year 2024

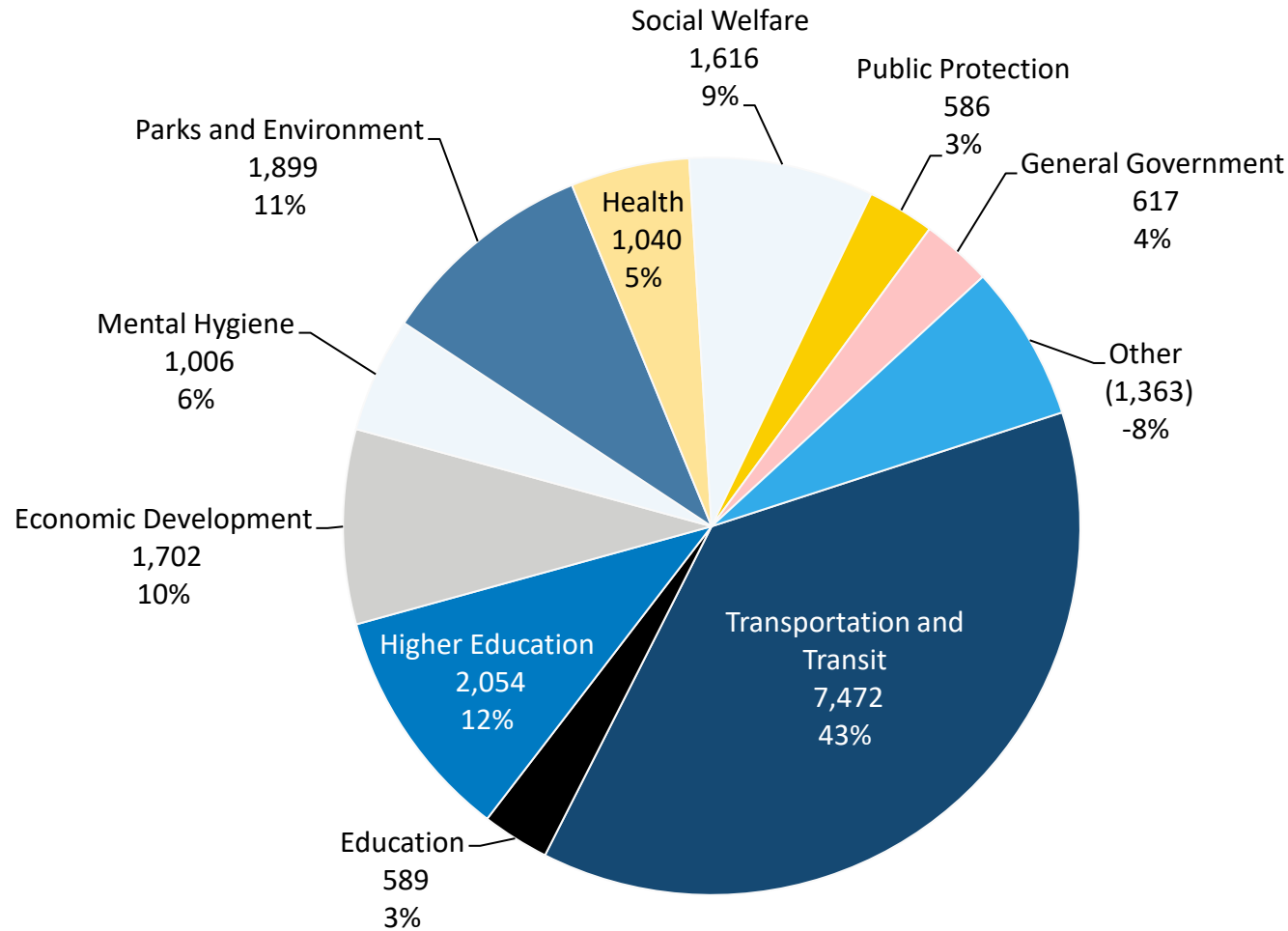


What are we spending it on?



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FY 2024 Capital Spending by Function
\$17,218 (millions of dollars)



How are we paying for it?



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- **State PAYGO**

Resources from taxes, fees, and settlement funds

- **Authority Bonds**

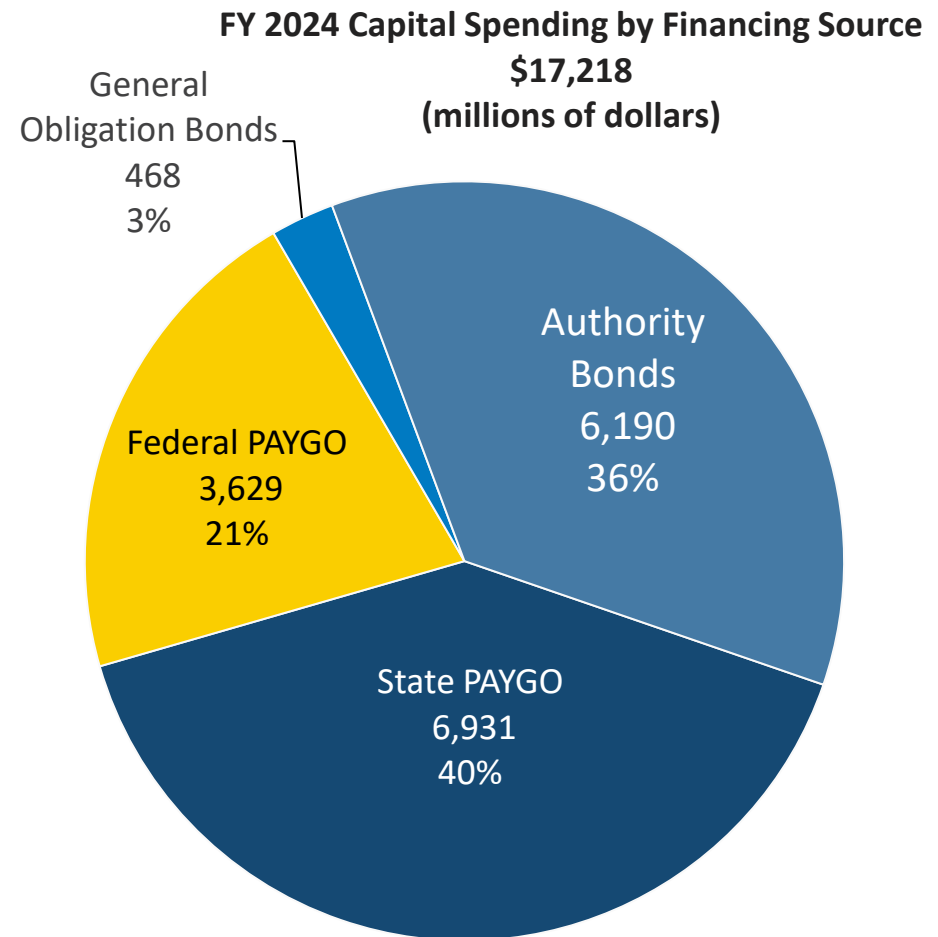
Sold by State public authorities

- **General Obligation Bonds**

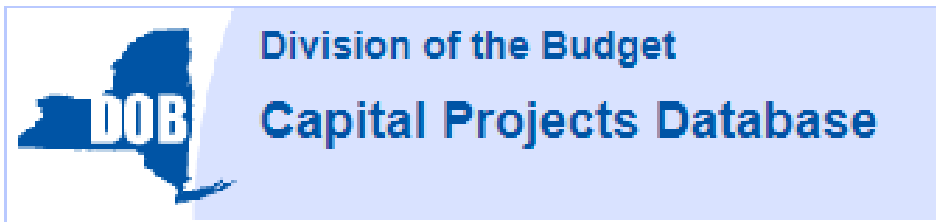
Authorized by the voters

- **Federal PAYGO**

Federal grants



Capital project data collected via Capital Projects Database exercise (E-1195)



- Bi-annual assignment only
- Estimates only – not tied to actual spending
- Projects <\$1M not entered individually; rolled up
- No information about bond attributes (useful life, private use)

Project Listing

All dollar amounts are in thousands

Project #	Agency	Project Name	Project Cost
17737	1000000 - Adirondack Park	Retrofit to APA's Headquarters	1,000
08316	1030000 - Arts Council	Adirondack Historical Association HVAC Upgrade for Life in the Adirondacks Building	500
13389	1030000 - Arts Council	AlbrightKnox Art Gallery - AK360	720
13397	1030000 - Arts Council	Ancram Opera House	50
13387	1030000 - Arts Council	Apollo Theater Foundation Inc - Victoria Development Project	416
13398	1030000 - Arts Council	Ars Nova Theater I Inc - Greenwich House	225
18054	1030000 - Arts Council	Art Omi Inc - Art Omi Mid Size Capital Project 2019 ask	145
18055	1030000 - Arts Council	Arts Letters and Numbers - Operating Support	145
13399	1030000 - Arts Council	Atlantic Theater Company - Atlantic Stage 2 Renovation	225
13400	1030000 - Arts Council	Bethany Arts Center - Equipment	187
13388	1030000 - Arts Council	Boys and Girls Club of Newburgh - Center for Arts and Education	720
13401	1030000 - Arts Council	Brooklyn Academy of Music (BAM) - Harvey Theater Renovation	250
08301	1030000 - Arts Council	Brooklyn Children's Museum Arts and Cultural Facilities Improvement Program - the Childrens' Garden	1,500
13435	1030000 - Arts Council	Brooklyn Music School - BMS Playhouse Upgrade	112
13402	1030000 - Arts Council	Buffalo Arts Studio (Art Studio of WNY) - Facilities Improvement Project	50
13404	1030000 - Arts Council	CNY Jazz Arts Foundation, Inc. - Jazz Central Theater	50

Pre-PCIP Authority Bond Sale Preparation

Journal Date	Journal ID	Journal Line Reference	Journal Line	Journal Line Description	Department	Fund	Program	Account	Budget Reference	Amount	
4/5/2022	CSH5170048	00557449	32	Disinfection controller	3250245 - Operations - Hale Creek	32352 - DOCS REHAB PROJ	81555 - Pres Fac/Preventative Maint	60502 - Installed Equipment	2020-21	(3,950.00)	
8/6/2021	CSH4880037	00558465	1,531	Fabricate Sliding Gate for Dry	3250246 - Operations - Marcy	32352 - DOCS REHAB PROJ	81555 - Pres Fac/Preventative Maint	60510 - Building Improvements	PS Proj II	Draw Date	PTS Project Id. Descrip
									134,166	10/06/22	19 CAMBRIDGE CAPITAL
8/6/2021	CSH4880037	00558465	1,532	Fabricate Sliding Gate for Dry	3250246 - Operations - Marcy	32352 - DOCS REHAB PROJ	81555 - Pres Fac/Preventative Maint	60510 - Building Improvements	133,534	12/09/22	200 EAST CHURCH STREET REUSE AND REVITALIZATION PF
									Y257	02/08/23	400 SOUTH SALINA STREET SIBLEY'S BUILDING
									AA844	09/16/22	444 RIVER LOFTS CAPITAL
8/6/2021	CSH4880037	00558465	1,533	Fabricate Sliding Gate for Dry	3250246 - Operations - Marcy	32352 - DOCS REHAB PROJ	81555 - Pres Fac/Preventative Maint	60510 - Building Improvements	AB563	09/08/21	55 MAIN STREET REVITALIZATION CAPITAL
									135,710	03/22/23	AECOM - HIGH LINE CONNECTOR
8/11/2021	CSH4885187	00559480	4,850	FURNISHINGS FOR NEW DOCCS TRAI	3250228 - Training Academy	32352 - DOCS REHAB PROJ	81555 - Pres Fac/Preventative Maint	60500 - Construction	Y994	04/06/23	AIDA & GIANT SOLUTIONS
									131,941	11/12/21	AIDA SOUTHSIDE HOTEL
8/4/2021	CSH4876932	00558858	798	Expense Distribution	3250230 - Facilities Planning DOCS	32352 - DOCS REHAB PROJ	18146 - Asbestos Abatement Corcraft	60510 - Building Improvements	132,601	10/26/22	ALL SEASONS INGREDIENTS INC.
									132,729	08/25/22	AMPHENOL ENDWELL
8/4/2021	CSH4876932	00558859	799	Expense Distribution	3250230 - Facilities Planning DOCS	32352 - DOCS REHAB PROJ	18146 - Asbestos Abatement Corcraft	60510 - Building Improvements	AC785	04/07/23	APPLE ACRES
									131,944	01/11/22	APPLIED MATERIALS AND APPLIED VENTURES
									133,313	12/07/22	APTA CAPITAL, INC. (SELECT FABRICATORS) EXPANSION
8/4/2021	CSH4876932	00558860	220	Expense Distribution	3250230 - Facilities Planning DOCS	32352 - DOCS REHAB PROJ	18146 - Asbestos Abatement Corcraft	60510 - Building Improvements			
8/4/2021	CSH4876932	00558861	221	Expense Distribution	3250230 - Facilities Planning DOCS	32352 - DOCS REHAB PROJ	18146 - Asbestos Abatement Corcraft	60510 - Building Improvements	2016-17	3,025.00	



	OTHER **	NYEDCP	NYEDP	SIP	NYS RED	NYS TAD	NYS EDAP
72	\$29,480,515	\$483,922,000	\$180,722,000	\$73,785,500	\$49,161,054	\$97,249,363	\$278,762,500
18	\$10,000,000	\$211,489,000	\$39,405,000	\$3,950,000	\$3,200,000	\$5,900,000	\$28,000,000
14	\$19,480,515	\$260,098,000	\$127,137,000	\$66,885,500	\$40,421,054	\$75,221,500	\$229,392,500
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$29,480,515	\$471,587,000	\$166,542,000	\$70,835,500	\$43,621,054	\$81,121,500	\$257,392,500
1	\$29,026,672	\$459,566,170	\$161,872,525	\$66,088,762	\$40,719,058	\$69,420,137	\$239,109,715
72	(\$9,980,109)	(\$208,384,316)	(\$38,749,180)	(\$3,810,635)	(\$3,199,986)	(\$4,928,102)	(\$27,031,715)
13	(\$19,046,563)	(\$251,141,803)	(\$122,845,366)	(\$62,278,127)	(\$37,519,072)	(\$64,492,035)	(\$211,858,500)
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$40,051	\$277,979	\$0	\$0	\$0	\$219,500

Project Costing Improvement Project (PCIP)



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- Enterprise project lead by DOB, OSC, and SFS – started in 2019
 - Two components: Federal grants and capital projects
- Federal conversion – April 1, 2022:
 - Federal grant award ID moved from the Project ID to the Customer Contract
 - Change from NYS01 business unit to the agency's own business unit
 - Project IDs “converted” and a “Z” suffix was added
 - Paper GR10 was replaced by GR210 in SFS


Project Costing Improvement Project (PCIP)



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- Capital conversion - October 1, 2022:
 - 15,000+* projects under 41 agencies and authorities converted or updated
 - Life-to-date spending balances established for ongoing projects
 - Project financial and non-financial data stored within supplemental data fields (e.g., total estimated project cost and REDC region)
 - 3 agencies part of Phase 1 in April 2022: Arts, State Police & SFS
 - Use of an Expense Account with a capital fund requires a Project ID and Activity ID
 - Bond eligibility will be determined by the transactional program code; still needs to go through bond counsel review.

* Not including DOT projects – DOT was onboarded to SFS on April 1, 2021



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Budget Bulletin

E-1196 (Revised)

Location: [Home](#) > [State Agency Guide](#) > [Budget Bulletins](#) > [Section E](#) > [Budget Bulletin E-1196 \(Revised\)](#)

Project Costing Improvement Project: State Capital Projects

Effective Date: October 24, 2023	Printable PDF version
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TO: ALL DEPARTMENT AND AGENCY HEADS

FROM: Blake G. Washington

SUBJECT: Project Costing Improvement Project: State Capital Projects

PCIP is a Statewide initiative that requires State agencies and public authorities to enter individual capital projects in the SFS. The purpose of this Budget Bulletin (bulletin) is to provide stakeholders with background and broad guidance related to the PCIP.



Revised November 21st, 2022



Project Costing Improvement Project (PCIP): Supplemental Guidance to Budget Bulletin E-1196

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Additional Document:

Appendix F: [Bond Eligible Program Codes](#)

What is a Project?

- What is a project?
 - A group of activities that has a start and end date or covers a time period (e.g., grant period) designed to produce a unique product, service, or result.
 - Projects should be established when the State agency or public authority has determined that a project meets the required definition of a project, and when the agency has determined that human and/or financial resources will be applied to the project.
 - Projects are established in SFS via the Project Guide or the Project Spreadsheet Upload Tool.
 - Project IDs are unique statewide and cannot be changed once they're created.
 - Best practice is to use NEXT and have SFS autogenerate the ID number.
 - All the other fields in the Project Costing module are informed by and flow from the Project ID.

What is an Activity?



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- What is an activity?
 - A lower level of detail to distinguish between different project activities on transactions (e.g., design versus construction of a facility).
- Before creating a new Activity ID, please refer to the list of Standard Activities in the supplemental guidance to the E-1196.
- If not needed, use General.

What is Supplemental Data?



Estimated Start Date	Estimated Project End Date	State-Owned/Grant/Loan	Total Project Cost	Total State Cost	Non-State Project Cost	REDC Region
4/1/2018	3/31/2021	GRANT	40,000,000.00	15,110,000.00	24,890,000.00	Multiple
4/1/2018	3/31/2021	STATE-OWNED	23,092,000.00	20,000,000.00	3,092,000.00	Central New York
4/1/2018	3/31/2021	GRANT	45,000,000.00	20,000,000.00	25,000,000.00	Southern Tier
6/30/2020	3/31/2021	GRANT	40,860,000.00	20,000,000.00	20,860,000.00	Western New York
6/30/2020	3/31/2021	GRANT	143,876,000.00	20,000,000.00	123,876,000.00	Finger Lakes
9/30/2019	3/31/2021	GRANT	27,274,000.00	19,092,000.00	8,182,000.00	Multiple
9/30/2019	3/31/2021	GRANT	26,418,000.00	18,492,000.00	7,926,000.00	Multiple
4/1/2018	3/31/2021	GRANT	19,712,000.00	15,770,000.00	3,942,000.00	Multiple
9/30/2019	3/31/2021	GRANT	97,310,000.00	49,533,000.00	47,777,000.00	North Country
4/1/2018	3/31/2021	GRANT	15,000,000.00	15,000,000.00	0.00	Western New York
4/1/2018	3/31/2021	GRANT	200,000,000.00	15,000,000.00	185,000,000.00	New York City
4/1/2018	3/31/2021	GRANT	15,000,000.00	15,000,000.00	0.00	Long Island

▼ Supplemental Data

[Expand Supplemental Data](#) | [Collapse Supplemental Data](#)

▼ Bond Attributes

Bond Eligibility YES

Capital Purpose Key D-Renovation

Estimated Useful Life 10

Is there projected private use? NO

- Using the DW706 report, users can access on the following on a project basis:
 - Capital, non-capital, and all funds expenditures and cash disbursements – for life-to-date or for a selected time period
 - Encumbrances and pre-encumbrances
 - Budget amount, if applicable
- Search for projects by:
 - Chartfield: program, account, fund, department, budget reference, Project ID, Activity ID
 - Project Location: location code, city, county, zip code, and REDC region
- View project data, including supplemental data:
 - Estimated project start/end dates, estimated total project and total state costs, etc
- Crosswalks to agencies' internal systems via the Agency Project Reference field

- For the first time, project data entered into SFS is being used for an authority bond sale.
- Supplemental data fields such as estimated useful life are featured on a new report, which is used both by agencies and authorities to verify bond eligible expenses, and for tax diligence by counsel.
- A separate report is creating for each “bond program”. Agencies may need to review multiple bond programs (e.g., Information Technology, Statewide Equipment).
- The tax questionnaire has been updated to reflect the project data now available in SFS.

New SFS Bonding Report

- Transaction-based
- Appropriation chartfields
- Bond attributes fields
- ***New bond sale preparation process***



NEW YORK STATE

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Standardization!

PC BU	Project Id	Agency Project Reference	Project Description	Project Long Description	Activity Id	Project Type	Bonding Program	Bond Series	Bond Schedule	GL BU	Budgetary Account	Transactional Account	Department	Fund	Budgetary Program	Transactional Program	Budget Reference
ESD01	000000000029661	133,997	St. Lawrence Grande Inc.	Placement of 2 feet of rock on top of existing sea wall and the back fill of gravel and dirt; Placement of a clay berm approximately 3 feet high, 90 feet long, and the raising of dirt in the yard and over the septic system;	GENERAL	NSTAM	SAM	ESD ST 2023A	ESD ST 2023A-00031	PBC01	00000	60301	6021200	30000	80001	80214	2019-20
ESD01	000000000029657	133,980	Sodus Bay Junior Sailing Assoc	"Installation of 28"" high water/wave barrier wall along the perimeter of the waterfront and elevation of a pre-existing concrete seawall approximately 12""; Installation of a below-grade ground water collection system with catch basins and pumps."	GENERAL	NSTAM	SAM	ESD ST 2023A	ESD ST 2023A-00031	PBC01	00000	60301	6021200	30000	80001	80214	2019-20
ESD01	000000000029518	134,077	Carroll J. Grant	Shoreline stabilization and elevation; Repair/replace existing dock to make more resilient to changing water levels and install two new floating docks; Stabilize and elevate seawalls; Improve drainage system around the	GENERAL	NSTAM	SAM	ESD ST 2023A	ESD ST 2023A-00031	PBC01	00000	60301	6021200	30000	80001	80214	2019-20

- Budget Bulletin E-1196: Project Costing Improvement Project: State Capital Projects
- Supplemental Guidance to Budget Bulletin E-1196
 - Required fields for capital projects
 - List of standard Activity IDs
 - Will be updated in FY 2025
- DW706 - Capital Project Transactions with Supplemental Data
- Project Spreadsheet Upload Tool
- Many job aids and self-paced trainings on SFS Coach
- Your friendly DOB Budget Examiner

- Review and adhere to the policies laid out in the E-1196 and supplemental guidance.
 - All capital projects funds spending must occur under the four Project Types designated by PCIP: CONEW, CONST, NSTAM, or POOLD.
 - POOLD is for non-capital costs related to projects (e.g., PS, NPS, FBIC costs).
 - Generic useful lives (e.g., 20 years for all projects).
 - Project ID should represent individual projects, including grants, not programs.
- Accurate data is key for reporting and bond sale preparation.
- Gaps/incorrect project data, particularly related to bond sales (e.g., private use, capital purpose key, estimated useful life) causes delays in the diligence process.



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Please send technical SFS questions to sfs.sm.HelpDesk@sfs.ny.gov

Please send PCIP policy questions to Alison.Baxter@budget.ny.gov

Thank you!