



**TESTIMONY OF OMB ASSOCIATE DIRECTOR
CHRISTOPHER BLANCO BEFORE THE COMMITTEES ON FINANCE
AND OVERSIGHT AND INVESTIGATION**

November 7, 2022

Good morning, Chairs Brannan and Brewer, members of the Finance and Oversight and Investigations Committees, and members of the City Council.

My name is Christopher Blanco. I am the Associate Director for Budget Resources and Recovery Grant Management at the Mayor's Office of Management and Budget. My responsibilities include oversight and management of the city's Federal Covid-19 Relief Funds. I am joined by my colleague James Bristow, Deputy Assistant Director and Intergovernmental Relations Counsel.

In March 2020 New York City became the epicenter of the COVID-19 pandemic, an unprecedented event that presented new healthcare and fiscal challenges to governments across the country. On top of the pandemic's terrible human costs, the economic crisis caused the city to lower revenue forecasts by billions of dollars while simultaneously incurring billions of dollars in unplanned costs related to fighting the virus and protecting the health and safety of New Yorkers.

In response to the unprecedented financial emergency faced by states and localities nationwide, the federal government allocated grants that supported a wide variety of urgent needs. This funding was critical to our COVID response and has been a key to the recovery, in part because the programs were designed to give states and localities great flexibility in using and reallocating funds.

The primary sources of stimulus dollars were The Coronavirus Aid, Relief, and Economic Security Coronavirus Relief Fund, or CARES CRF, and American Rescue Plan State and Local Fiscal Recovery Funds, or ARP SLFRF, which directed nearly \$340 billion and \$350 billion respectively to states, localities, and tribal governments, across the country to support their response to and recovery from the COVID-19 public health emergency.

New York City was allocated \$1.45 billion in CARES funds, while this was appreciated, did not cover the city's extensive needs. The \$5.88 billion in ARPA funds has had a far greater impact on our survival and recovery. CARES funds have already been spent, and we must use ARPA dollars by the end of 2024.

The federal government's COVID-19 grant programs are unprecedented in both size and scope, and the speed at which they were implemented. We have adapted in real time, which has led to changes in both budgeting and allocation. Fortunately, as I noted, these funds are designed to be used and allocated flexibly, and we have moved quickly to move funds as needed.

OMB's plays a critical role in the federal grant funding process. Our staff work closely with federal entities and agency partners to navigate the shifting eligibility requirements that accompany the various funding streams. We ensure that the city follows allocation, spending, compliance, and reporting guidelines, and make sure funds are applied in a fiscally responsible manner. Our fiscal goals are to maximize grant awards, cover as much of the city's COVID-19 costs as possible, minimize or avoid cuts to city services, and pursue the least administratively burdensome programs

Finally, I would like to discuss the city's efforts to publish stimulus allocation and spending. on March 1, 2022, OMB launched a web-based funding tracker, as required by local law. The tracker describes each of the major funding sources and provides allocation and programmatic information. We also link to spending data submitted to the Open Data portal, and ARP-related reports filed with the Treasury Department.

The site can be accessed through OMB's home page, or directly at www.nyc.gov/site/covidfundingtracker. The data supporting the tracker will be updated quarterly based on available information.

Thank you for inviting me to speak today. I now look forward to your questions.



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Testimony of Logan Clark

Assistant Director of Budget Review, New York City Independent Budget Office

To the New York City Council Committee on Finance & the Committee on Oversight and Investigations

Regarding the Status of City's Allocation of Federal Covid-19 Stimulus Funds

November 7, 2022

Good morning, Chair Brannan, Chair Brewer, and members of the City Council Committees on Finance and Oversight and Investigations. My name is Logan Clark, and I am the assistant director of budget review at the New York City Independent Budget Office (IBO). I am joined today by IBO's Budget Review Analyst Brian Cain. Thank you for the opportunity to testify about the status of the city's allocation of federal Covid-19 stimulus funds. In our testimony, we will briefly describe the component parts of the stimulus dollars made available to the city, address how much of that has been claimed as of the close of fiscal year 2022, and how much is currently budgeted for future years. We will also discuss how IBO tracks ongoing expenditures tied to the stimulus funds through our [Federal Covid Relief Spending Dashboard](#), as well as some challenges associated with that tracking due to the inconsistent use of stimulus-specific budget structures by some agencies.

Current Status of Federal Stimulus Funds. Just over \$13.5 billion in federal Covid-19 stimulus funds have been made available to New York City. This is comprised of \$5.9 billion in unrestricted State and Local Fiscal Relief Funds from the American Rescue Plan Act of 2021 (ARPA-SLFRF) and \$7.2 billion in restricted education aid. Of the dedicated education funding, \$4.8 billion is authorized through ARPA (ARPA Education) and \$2.4 billion is through the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA). The education stimulus is mostly earmarked for spending by the city's Department of Education (DOE), with some funds restricted for the City University of New York (CUNY). The city has also received some smaller awards, totaling around \$380 million for transportation, remote learning technology, and Section 8 housing vouchers. Our comments today, however, will be limited to the \$13.1 billion awarded through ARPA-SLFRF, ARPA Education, and CRRSAA.

As of the close of fiscal year 2022 (unless otherwise noted all years refer to city fiscal years), the city has claimed more than \$6.9 billion in these stimulus funds to cover costs, per the city's Financial Management System. This includes \$1.2 billion in 2021, and \$5.7 billion in 2022. The city has not yet claimed any stimulus funds for 2023. (These numbers differ somewhat from what we currently show as "spent" in our Federal Covid Relief Spending Dashboard and I will address that momentarily.)

Of the nearly \$6.2 billion remaining, \$4.1 billion are earmarked for educational purposes (from ARPA Education and CRRSAA) and \$2.0 billion are unrestricted ARPA-SLFRF funds. As of the release of the 2023 Adopted Budget, the city had budgeted \$4.7 billion—across these stimulus funding sources—from 2023 through 2025. A breakout of where those funds are currently budgeted is available in our Federal Spending Dashboard. This means that \$1.5 billion of the city's federal stimulus award has neither been claimed nor is currently budgeted for spending in this or future fiscal years, and therefore, is available to be allocated to agencies' budgets in the city's upcoming financial plans. This includes \$1.1 billion in

unrestricted federal aid and \$383 million in education-specific relief (\$280 million for DOE, and \$103 million for CUNY).

Current Status of Federal Covid-19 Stimulus Funds					
<i>Dollars in millions</i>					
	A	B	C = A - B	D	E = C - D
Funding Source	Total Grant Allocation	Revenue Claimed	Amount Remaining to Claim	Budgeted FY23-FY25	Total Unbudgeted
ARPA-SLFRF	\$5,880	\$3,860	\$2,020	\$905	\$1,115
ARPA Education	\$4,802	\$1,480	\$3,322	\$3,061	\$260
ARPA Higher Education	\$71	\$10	\$60	\$-	\$60
CRRSAA DOE	\$2,136	\$1,493	\$643	\$624	\$19
CRRSAA CUNY	\$214	\$94	\$120	\$77	\$43
Total	\$13,103	\$6,938	\$6,165	\$4,667	\$1,498

SOURCE: IBO analysis of the New York City Financial Management System; New York City Fiscal Year 2022 Annual Comprehensive Financial Report.

Challenges with Tracking Stimulus Spending. I'd now like to speak a little bit about IBO's Federal Covid Relief Spending Dashboard, the data that we are able to present there, and what we are unable to present due to the inconsistent use of stimulus-specific budget structures by some agencies. IBO's dashboard allows the public to understand how the city has budgeted its stimulus funds and how much of those funds have been spent. For this, we rely on data from the Mayor's Office of Management and Budget (OMB). We update how much the city has budgeted—delineated by agencies and programs—each time the city releases a financial plan. These budgeted amounts are based on dedicated budgeted structures (budget codes/revenue source codes) that OMB has created for the federal stimulus funding.

We also update our dashboard weekly with actual spending data, based again upon those dedicated budget structures that we have received from OMB. We assume that the city will claim a commensurate amount of federal stimulus funds for reimbursement, or a very close amount, to cover the spending in those dedicated codes. Our dashboard does not currently reflect how much of federal aid the city has claimed to cover that spending because these figures are typically unavailable until the end of the fiscal year. Therefore, IBO's dashboard presents what OMB says it will do; the spending amounts are what OMB expects to claim for reimbursement by the federal government, and the budgeted amounts are what OMB expects to spend.

In preparation for this testimony and based on data in the recently released Annual Comprehensive Financial Report (ACFR) that reports on these actual claims, IBO conducted an analysis to see if the city is claiming federal stimulus revenues to match the expenditure amounts in those dedicated structures. IBO performed this analysis to determine how much of the federal stimulus has been used, and in turn how much is remaining for the current and future fiscal years. According to IBO's dashboard, the city spent \$6.8 billion during fiscal years 2021 and 2022, while the city has claimed \$6.9 billion, revealing a small difference between our dashboard and claims. Our dashboard additionally shows the city has spent another \$1.9 billion in 2023 thus far, which would bring total spending close to \$9 billion, to date. (As I previously mentioned the city has not yet submitted claims for 2023, and typically does this near

the close of the fiscal year.) Going forward, IBO is planning to add claims data, when available, to our dashboard to show what the city has actually submitted for reimbursement by the federal government.

Unused Budgeted Amounts. In addition to the somewhat small differences between claims and spending, IBO identified some larger anomalies between claims and budgeted amounts. The attached table includes the final adopted budget amounts for each revenue source as of the June 2022 Adopted Budget and the reimbursement amounts that were described by OMB as being tagged to a specific agency. While most agencies have revenue claims that match or are close to their allocated stimulus funding, there are several that stand out.

There often are perfectly good reasons why the adopted budget funding allocation does not end up matching the claimed revenue for the closing fiscal year. An agency may not spend as much as it anticipated, or it may switch federal funding sources—from federal stimulus funds to FEMA Public Assistance, for example. However, in the instance of the Department of Corrections, the financial plan accompanying the 2023 Adopted Budget included \$533 million in anticipated stimulus funding for fiscal year 2022, yet when the financial books were closed three months later, they had only claimed \$1.3 million. This is not to say that they did not spend \$532 million. Stimulus dollars are a fungible pot of money that can be reallocated elsewhere. A dollar is a dollar in the general fund, whether it is federally or locally sourced.

It is, however, an issue of budget transparency, and one of opportunity cost. The budget negotiated between the City Council and the mayor in June assumed an allocation of federal funding to various agencies. Yet, as of the close of the fiscal year, that allocation has shifted, and for at least one agency, substantially. To be clear, these dollars are not lost. The city could add them to the budget right now. However, by allocating those funds to 2022 in the 2023 Adopted Budget Financial Plan, it precluded their ability to be part of the budget for 2023 or future years. Which is to say, that during the adopted budget negotiations, there were \$533 million less in federal stimulus funds to address city needs in the current and future fiscal years.

Additionally, it should not require deep insider knowledge to ascertain how much an agency has received in funding, or how much it is intending to claim. Our analysis allocating ARPA-SLFRF claims to agencies required IBO to use an unpublished and unverifiable descriptive field in an obscure accounting report, making it far more difficult to assess revenues after the close of the fiscal year. Conversely, on the expenditure side, both DOE and CUNY budget their anticipated claims outside of the OMB-established naming conventions and funding sources, making it more difficult to assess stimulus usage in real time. All of this information could be more readily presented by the administration.

Department of Education. We also wanted to present our findings related to the Department of Education specifically. As of fiscal year end, DOE had claimed \$2.9 billion of its \$6.9 billion allocation from education-restricted funding sources. Of the unspent funds, \$3.7 billion has been budgeted for 2023 through 2025, leaving about \$280 million in unbudgeted funds that must be used by DOE. Note that our dashboard presents \$317 million as unbudgeted; this difference is because DOE claimed \$37 million more for 2022 than the agency recorded as spent in stimulus budget codes. In addition to the education-specific funding, DOE also claimed about \$400 million from the unrestricted ARPA-SLFRF funds through 2022.

Conclusion. In closing, I want to reiterate the key takeaways of our testimony. One, the city has roughly \$1.5 billion remaining to budget across the 2023 to 2025 window, including \$1.1 billion in unrestricted funds and \$383 million in funds restricted for educational use (\$280 million for DOE and \$103 million CUNY). Two, IBO recommends that the city adhere to its own guidelines, and budget stimulus funding in a way that allows the public to easily know how much each agency is allocated to spend, and how much they end up claiming during the fiscal year. Finally, if there is a significant difference between an agency's allocation and their year-end claims, the administration should provide a reconciliation of that variance. We thank you again for the opportunity to testify and are ready to answer your questions.

Covid-19 Federal Stimulus Claims vs. Budgeted Amounts by Agency Fiscal Year 2022

Agency	Fiscal Year 2022 Revenue Claimed	Funding In Fiscal Year 2022 as of 2023 Adopted Budget	Difference
ACS	\$9,881,333	\$9,917,374	\$36,041
BIC	159,086	159,086	0
COIB	143,000	143,000	0
CUNY	1,413,704	2,520,000	1,106,296
DCAS	59,667,566	60,519,501	851,935
DCLA	11,755,000	11,898,350	143,350
DDC	1,725,000	1,725,000	0
DEP	8,965,098	16,418,298	7,453,200
DFTA	66,067,275	83,690,909	17,623,634
DHS	71,053,167	77,840,617	6,787,450
DOB	24,948,245	27,224,359	2,276,114
DOC	1,324,540	533,324,540	532,000,000
DOE	400,134,062	411,119,570	10,985,508
DOHMH	78,261,605	92,187,027	13,925,422
DOI	600,000	600,000	0
DOP	2,262,433	2,301,296	38,863
DOT	10,856,565	18,619,845	7,763,280
DPR	57,875,466	57,875,466	0
DSNY	441,061,149	441,061,149	0
DSS/HRA	280,614,299	280,614,299	0
DWCP	2,596,000	2,596,000	0
DYCD	39,533,275	39,533,281	6
FDNY	510,702	510,702	0
H+H	286,615,069	457,972,010	171,356,941
HPD	31,691,610	36,528,202	4,836,592
LAW	2,619,356	2,619,356	0
Mayoralty	480,125	2,703,938	2,223,813
OMB	428,000	428,000	0
MOCS	6,129,839	6,308,689	178,850
MISC	0	\$88,855,607	\$88,855,607
MOCJ	\$77,860,915	0	(77,860,915)
NYCEM	1,391,137	2,290,907	899,770
NYPD	566,500,000	566,500,000	0
OATH	116,492	116,492	0
OTI	60,475,560	62,968,952	2,493,392
SBS	262,475,296	299,587,010	37,111,714
TLC	15,000,000	15,000,000	0
(blank)	1,306,886		(1,306,886)
Other	0	794,504	794,504
Total	\$2,884,498,854	\$3,715,073,336	\$830,574,482

SOURCE: IBO analysis of New York City Financial Management System data; Adopted Budget for Fiscal Year 2023, adopted June 2022.

New York City Independent Budget Office



Advocates for Children of New York

Protecting every child's right to learn since 1971

Testimony submitted to the New York City Council Committee on Oversight and Investigations and Committee on Finance

Re: New York City's COVID-19 Relief Spending

November 7, 2022

Thank you for the opportunity to submit testimony about the New York City Department of Education's COVID-19 relief spending. My name is Randi Levine, and I am Policy Director at Advocates for Children of New York (AFC). For 50 years, Advocates for Children has worked to ensure a high-quality education for New York students who face barriers to academic success, focusing on students from low-income backgrounds.

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Over the course of the pandemic, Advocates for Children heard from hundreds of New York City families whose students were not getting the educational support they needed. We heard from families whose children had to wait months for an iPad, who did not have sufficient connectivity for their iPads to work or didn't have a quiet space for remote learning, whose assignments were provided only in English, or whose special education services simply didn't translate over a screen. These groups of students were often overlooked and underserved before the pandemic – and the inequities have only grown worse.

Following this unprecedented disruption in public education, we are grateful that the DOE received more than \$7 billion in federal COVID-19 relief funding. Every dollar is needed, and it's important to ensure every dollar is spent wisely.

While the DOE is investing in some very important initiatives, we are worried about delays in spending. The clock is ticking with limited time for the DOE to use this funding and with students waiting for the support they need. To give just a few examples:

- We are very pleased that the DOE committed to using part of its American Rescue Plan-Homeless Children and Youth funding to hire 75 shelter-based community coordinators, and the City Council worked to negotiate city funding for an additional 25 coordinators, to work on the ground in shelters to help students get to school every day and get needed educational support. However, two months into the



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school year and with an influx of students entering shelters, the DOE has not yet hired any of the coordinators.

- We are pleased that the DOE committed to using American Rescue Plan funding to launch several preschool special education initiatives. However, the DOE has hired only four preschool inclusion specialists for the entire City instead of the 38 originally announced. Furthermore, the DOE committed to a preschool special education enhancement contract with the goals of helping preschool special education programs run by community-based organizations recruit and retain teachers and add 800 seats to address the shortage of preschool special education classes that has led to children with autism and other significant disabilities sitting at home in violation of their legal rights. While 130 sites applied for the contract enhancement last year with an anticipated start date of July 2022, only 20 sites have moved forward to approval by the PEP so far and no contracts have yet been signed.
- The DOE has a legal obligation to provide students with disabilities with compensatory services to make up for what they missed and address their lack of meaningful progress during COVID-19. However, last year, as publicly reported, a maximum of only 40% of school-aged students with IEPs at district schools received any special education recovery services, and many students who ultimately received services went most of the year without them or received only limited services. While the DOE allocated \$157 million to schools last year to provide recovery services, the DOE allocated only \$12 million to schools this year to provide compensatory services – and the funding was not allocated until late October. We are very concerned that students have not been receiving the make-up services they need, that there has not yet been direct communication to families about the availability of these services, and that there is no plan for transportation for services taking place outside the regular school day.
- We are concerned that the \$18M of COVID-19 relief funding used by the DOE for screenings from the “mental health” allocation was not used to provide direct mental health services and supports to students. We have a youth mental health crisis demanding effective behavioral and mental health services and support for students, particularly students in high-need communities. However, in FY 22, the DOE allocated \$18 million over three years for DESSA, a tool for school staff to assess students’ social-emotional competencies and not screen for mental health needs or refer for or provide mental health services or supports. Going forward, it is critical that the City, DOE, NYC Department of Health and Mental Hygiene, and NYC Health + Hospitals allocate sufficient funding for effective behavioral



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and mental health services and supports for students in high-need schools – as ample research shows that children are most likely to access mental health services in school.

We also think it is important for the DOE to provide the City Council and the public with more information about how much money the DOE actually spent in each category of COVID-19 relief funding allocated in FY 22, including funding allocated to special education, preschool special education, mental health, and restorative justice, and want to ensure that unspent funding allocated in FY 22 goes to the purposes for which it was originally intended this year and next year.

Finally, it is critical to focus on the sustainability of the important initiatives and supports that are being launched by the DOE that will continue to be needed when the COVID-19 relief funding expires. The DOE is investing COVID-19 relief funding in the expansion of 3-K; hundreds of social workers, psychologists, and nurses; restorative practices; support for students who are homeless; preschool special education programs and supports; the expansion of community schools; literacy initiatives; bilingual programs; career pathways programming; and other initiatives that will be needed in the long term. It is important for city, state, and federal elected leaders to begin figuring out a plan now to sustain long-overdue initiatives that are critical to meeting the needs of students.

Thank you for the opportunity to submit testimony.



240 West 35th Street ■ Suite 302 ■ New York, New York 10001

Testimony on NYC's Spending of Federal COVID-19 Relief Funds

Submitted to the New York City Council Committee on Finance and Committee on Oversight and Investigations

November 7, 2022

Ana Champeny, Vice President for Research, Citizens Budget Commission

Thank you for the opportunity to testify today. I am Ana Champeny, Vice President for Research at the Citizens Budget Commission (CBC), a nonpartisan, nonprofit think tank and watchdog devoted to constructive change in the finances and services of New York State and City governments.

New York City will receive over \$25 billion in federal COVID-19 relief funds; around \$19 billion of these funds had been spent through the end of fiscal year 2022. While others will discuss the allocation of the funds to specific programs or agencies, I will focus on two critical points about the use of this unprecedented level of federal aid:

1. Due to a lack of a robust tracking system, which reflects the lack of a robust performance management system, we know very little about the impact of these funds. It is not sufficient to know how much was spent on what program; the public should know the benefits and outcomes of those investments; and
2. The City is using this one-time aid to fund recurring programs, a fiscally imprudent strategy that has left the City with a fiscal cliff of at least \$1 billion in fiscal year 2026, and potentially more if non-recurring service expansions are also expected to continue. The City should clearly state that these programs will end when the federal aid is depleted, or that they will continue and either widen the City's budget gap or be supported with identified revenues or other program reductions.

Inadequate Tracking of Federal Funds

CBC's report [Track to Have Impact](#), released in January of this year, recommended a structure and process for developing a robust tracking system that would include spending and associated program performance metrics. Specifically, CBC recommended that a tracking system:

- Identify the funds being tracked;
- List the programs being supported and at what level of funding;
- Specify program goals and implementation benchmarks; and
- Provide a portfolio of resource and performance metrics for each program, including inputs, processes, outputs, quality, efficiency, and outcomes.

We proposed that the Mayor establish a COVID Federal Aid Tracking Working Group that brought together representatives from the Mayor's Office of Management and Budget, the City and State Comptrollers' offices, the Mayor's Office of Operations, key City agencies, fiscal monitors, advocates, community groups, and providers to identify critical metrics.

Unfortunately, tracking systems to date have fallen short. The City did not implement a robust tracker like the one we recommended. Its financial data are not complete or appropriately detailed, and it contains no performance metrics. Specifically, the City's COVID Funding website provides high-level spending data on some of the key funding streams. While both the City Comptroller and the Independent Budget Office have filled some of the void with their COVID funding dashboards, they are constrained by the level of detail available in the City's financial systems and can only provide relatively high-level spending data.

None of the trackers include the performance data needed to demonstrate what these funds have delivered for New Yorkers, a fact that partly reflects the City's lack of a performance management system. There is no evidence that the City fully leveraged this unprecedented federal funding strategically and effectively to provide relief, support the City's recovery, and provide a runway to restructure for a more fiscally sustainable City.

However, there are still \$6.2 billion in funds to be spend over the next three years; the City should closely assess how best to allocate those funds and provide clear and transparent information about the programs being funded, including goals, benchmarks, and performance metrics.

Fiscal Cliffs Loom Due to Funding Recurring Programs with Non-Recurring Revenue

As CBC called out in May 2021 in [Federal Aid Now, Fiscal Cliffs Later](#), the City uses one-time federal State and Local Fiscal Recovery Funds (SLFRF) and Elementary and Secondary Education Relief Funds (ESSER)—the most flexible streams—to fund recurring programs. Now, as the funds are being spent down and the City looks ahead to fiscal year 2026, the federal funding fiscal cliff of at least \$1 billion, and perhaps twice that, is coming into focus.

The Office of the State Comptroller's [fiscal cliff tracker](#) identifies specific programs that rely on federal funding and will have funding shortfalls in fiscal years 2023 through 2026. Their analysis shows the federal fiscal cliff to be \$82 million this year, \$90 million in fiscal year 2024, \$423 million in fiscal year 2025, and \$1.1 billion in fiscal year 2026. In fiscal year 2026, this includes \$376 million for 3K expansion, \$61 million for nonprofit indirect cost rate funding, \$51 million for the Community Schools Expansion, \$16 million for universal access to counsel in Housing Court, \$6 million for Clubhouses, and \$4 million for street basket waste collection.

The City should release a list of programs that will be underfunded when the federal aid is depleted. The list should quantify the shortfall in funding by program and clearly state whether the program will be ended. If the City intends to continue these programs with City dollars, it should include them in baseline spending in the financial plan and either widen budget gaps or fund them with resources reallocated from existing programs. The City's budget gaps should be accurate and complete; continuing fiscal cliff programs without reallocation of City funds would increase the fiscal year 2025 gap from \$3.7 billion to \$4.1 billion and the fiscal year 2026 gap from \$4.0 billion to \$5.1 billion.

Thank you.

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