

# Tracked to Impact:

## How to Create NYC's Needed Federal COVID Aid Tracker

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To support the COVID-19 response and recovery, an unprecedented level of federal aid has been flowing to New York City. The City expects to receive more than \$22 billion in COVID-federal aid between fiscal year 2020 and fiscal year 2025. While a portion of this aid funded COVID-19 response and provided fiscal relief during the recession, the rest is being used to expand existing and create new programs, some of which will be ongoing. Considering the scale and allocation of federal support, the City should create a robust public tracker both to support diligent management to ensure the funds have maximum impact and to allow the public to know how the money is being spent, what effect it is having, and to hold government accountable.



To be robust and well structured, the tracker should include the appropriate funding streams, identify the programs being funded, and include performance goals and metrics for program inputs, outputs, outcomes, quality, and efficiency. The City currently has a COVID-19 funding tracker and is required to submit reports to the State and federal government. However, these fall far short of a robust management and public accountability tool because they are incomplete and fail to present the information in an easily digestible format. For example, they do not readily identify:

- What specifically the Department of Education purchased and these purchases' impact, including \$163 million for supplies and materials, and \$83 million for pedagogical salaries;<sup>1</sup>
- How the City plans to spend \$700 million in expected American Rescue Plan (ARP) State and Local Recovery funds (SLRF) that are not currently reflected in the November 2021 financial plan because lower than expected fiscal year 2021 revenue was not fully reallocated in fiscal years 2022 through 2025;<sup>2</sup> and
- The desired outcomes of initiatives including the Journey Home program for unhoused New Yorkers (\$77 million), the Public Health Corps (\$50 million), and academic recovery for public schools (\$350 million).<sup>3</sup>

Once created, the Administration should leverage the tracker to manage programs to maximize the resources' positive impact on New Yorkers. It should implement a citywide performance management system, in which leaders and managers participate in a structured process to regularly review the tracker's data, identify what is working well, identify problems, implement rectification plans as needed, and appropriately hold managers accountable.<sup>4</sup>

Providing transparency and clarity of the financial flows, and program operational and performance metrics is challenging and ambitious. Both access to data and choosing the right metrics are critical. The COVID-19 tracker should be built and maintained by government, based on consultation with nonprofit and private organizations and fiscal oversight entities. Governmental agencies and offices have the access and technical expertise to assemble the data, and external partners can be extremely important to selecting the right metrics and goals and validating the tracker's content.

## **It Has to Be Measured to Be Managed and Counted to be Accountable: Components of a Robust Public Tracker**

Total federal aid in the New York City budget for fiscal year 2022 is \$16.5 billion, well over twice what is received in a typical year.<sup>5</sup> Such a substantial fund infusion and desired rapid government implementation increases the risk that without adequate managerial focus, oversight, and accountability, the funds could support ineffective, unnecessary, or duplicative programs.

To support performance management and public accountability, the tracker should identify:

## **1. The Funds Being Tracked**

Unfortunately, funds already received and spent on initial and completed response efforts were not adequately tracked. It is now especially important to track current and future spending for management, accountability, and potential reallocation as appropriate.

Priority should be placed on the \$5.9 billion ARP SLRF, and \$7.0 billion of Education Stabilization Funds from both the ARP and the Coronavirus Response and Relief Supplemental Appropriations Act (CRSSA). Funds for higher education and homeless services, among others also should be included. Tracking grants, such as the Epidemiology and Lab Capacity grant from the Centers for Disease Control and Prevention (CDC) that support test, trace, and vaccination efforts, would be helpful but is lower priority because there is less local discretion and long-established rules on eligible uses and federal grant reporting requirements. Reimbursements, mainly from the Federal Emergency Management Agency (FEMA), are also lower priority as they are for response and recovery expenditures that have already been made and deemed eligible by the federal government.

## **2. The Programs Being Supported and At What Level**

Programs—discrete initiatives or services—should be listed clearly and with funding levels. These programs also should be grouped into categories so that similar efforts can be viewed holistically, such as mental health programs or homeless services. For each program, there should be a description and lead agency or office. While revenue replacement or budget relief is not a program in the traditional sense, the tracker should also identify funds used for these purposes and list expenditures that were funded.

Reporting on funding allocations should be at the individual program level to clearly identify where resources are allocated. In some cases, the limited reporting currently available identifies funding for groups of programs that should be divided. In education, the City is directing \$251 million to special education including afterschool and Saturday programs, additional pre-K seats, expansion of Committees on Preschool Special Education, ongoing service for eligible students over age 21, and expanded workshops and information sessions for families.<sup>6</sup> Similarly, the City reported to the U.S. Treasury on \$172 million for Small Business Financial Assistance, which is funding seven separate initiatives: NYC Business Quick Start, Commercial Lease Assistance Program, Small Business Grants Programs, Small Business Loan Fund, Shop Your City, Open Streets, and Mobile Food Vending.<sup>7</sup>

## **3. Program Goals and Implementation Benchmarks**

Clearly describing each program's goals is crucial to developing the appropriate metrics on program activities and results. For example, if a program's goal is to reverse the learning loss from the pandemic over two years, that loss will first need to be measured and achievement metrics identified and measured against the goal. New initiatives should include implementation benchmarks to ensure timely performance, such as when new afterschool services will be available, or target dates for releasing small business assistance funds.

#### 4. A Portfolio of Resource and Performance Metrics for Each Program

A reasonably limited number of metrics that sufficiently cover a portfolio of categories are best for program monitoring, management, and public accountability.<sup>8</sup> These metrics fall into six main categories: input, process and output, effectiveness, quality, efficiency, and outcome. (See Table 1 for examples.) For metrics other than inputs, it is important to consider levels as well as how those levels compare to benchmarks or expectations.

- *Inputs*

Inputs are the resources committed to each program, including granular information on the expenditures being made, such as descriptions of goods or services being bought, contracts being let, and staff being hired. For example, inputs could be new nurses hired to provide COVID-19 testing in schools.

- *Processes and Outputs*

Processes are the actions and efforts that will be implemented to achieve the stated goals. Outputs are units of services delivered or products created by the program, such as the number of trainings provided, loans issued, or voucher applications processed.

- *Effectiveness*

Effectiveness metrics measure how well the program is doing with regards to providing the services and meeting the programs intended goals and objectives.

- *Quality*

Quality metrics seeks to assess how well the services are being delivered; for example, metrics about the timeliness of responses for assistance, or customer satisfaction could be included.

- *Efficiency*

These measure the unit cost of a service, often the number of outputs per unit or cost of the input, for example cost per training or the number of COVID-19 tests administered per \$100,000.

- *Outcomes*

Outcome metrics quantify the benefits or impacts resulting from the programs' processes and outputs. For example, how much learning loss was regained or how many families were diverted from shelter through voucher programs.

### **Tracking Is Necessary But Not Sufficient for Results: Performance Management and Program Evaluation Matter**

While essential for public accountability and transparency, public reporting of the data will alone not maximize positive impact on New Yorkers. The tracker's data should be used to manage programs. The Administration should implement a citywide performance management system, in

which leaders and managers, cascading from City Hall to and throughout agencies, participate in a structured process to regularly review the data, identify what is working well, identify problems and implement rectification plans, and appropriately hold managers accountable.<sup>9</sup>

In the longer run, these data can be used to conduct concurrent and retrospective evaluation of each program. This would allow the City to increase the evidence base of what works and should inform future City initiatives and ongoing services.

**Table 1. Examples of Metrics for Two Potential COVID-19 Federal Aid Programs**

	<b>Rental Assistance Vouchers</b>		<b>Social-Emotional &amp; Mental Health Supports in Schools</b>	
<b>Inputs</b>	American Rescue Plan State and Local Recovery Funds	Staff funded to assist families	Federal COVID education funds	Number of staff hired, at what title and salary
<b>Processes and Outputs</b>	Number of outreach calls made	Number of vouchers issued	Number of student assessments	Number of schools with dedicated staff
<b>Effectiveness</b>	Share of vouchers returned unused	Share of voucher households still housed after a year	Share of students reporting improved academic achievement	Number of schools seeing decline in disciplinary cases
<b>Quality</b>	Share of applicants securing voucher-leased apartment within 90 days	Share of voucher-leased apartments with no serious housing violations	Share of assessments leading to referrals for services within 7 days	Share of students rating services very good or excellent on survey
<b>Efficiency</b>	Annual cost per voucher	Ratio of voucher-unit rent to neighborhood market rent	Cost per assessment	Cost per counseling session
<b>Outcomes</b>	Number of households diverted from or moved out of homeless shelters	Number of students in voucher-leased apartments with improved attendance and academic performance	Number of students referred to and receiving services and attendance rates	Share of schools with adequate staffing (based on benchmark ratio)

## Current Reporting Does Not Meet the Threshold

The current publicly available data do not include many important elements identified above. The spending data are disaggregated transactions that are not connected to specific programs and lack spending planned for future years. The program performance data do not include specific goals and benchmarks, or a portfolio of program activity, output, outcome, efficiency, and quality indicators. The City's COVID-19 Funding Tracker and the State and federally mandated reporting each has its own deficiencies. Still, the City has some experience on which to build.

### COVID-19 Funding Tracker

The *COVID-19 Funding Tracker* is the City's primary platform for releasing data. It was created to comply with Local Law 76 of 2020, which required the creation of a public database.<sup>10</sup> The Office of Management and Budget (OMB) indicated that reporting and transparency will be enhanced in the future.<sup>11</sup>

#### *Spending Data*

The City provides data from the City's Financial Management System that includes all COVID-19 related expenditures with the projected funding source. While the data are supposed to be updated quarterly, the current data file has not been updated since May 2021 and only includes expenditures through March 31, 2021.<sup>12</sup>

Beyond being out of date, the data are insufficient for tracking the federal spending because:

- Disaggregated transactions are not clearly linked to programs or initiatives;
- Funding streams are based on the City's expectation and change over time;
- Planned spending for the rest of the fiscal year or future fiscal years is not included; and
- Analysis of the data requires uncommon technical skills and City budget knowledge.

As a result, the data do not include: how much has been spent on each program; how much will be spent on each program in the future; what specific goods or services were purchased; or how many staff were hired in which positions. For example, in fiscal year 2021, the COVID-19 spending data for the Department of Education includes general education salary expenditures totaling \$78.5 million for pedagogical staff, \$12.0 million for temporary staff, and \$2.4 million for paraprofessionals. These personnel expenditures likely support array of programmatic interventions across City schools that are not identified. Likewise, a nearly \$500,000 payment to a Department of Small Business Services (SBS) contractor is not accompanied by information specifying which SBS small business assistance programs it supported, or the types of goods or services purchased.

#### *Loans and Contracts*

The City releases data on businesses that received loans or were awarded contracts.<sup>13</sup> The loan data identify SBS loans from the Coronavirus Recovery Fund (CRF) or the CARES Act. The contract data include the vendor, purpose (manually entered description that varies in specificity), procurement

method, dates, total amounts, and amounts spent to date.<sup>14</sup> These two data files allow for analysis of how loans and contracts were distributed and allocated.

## Federal and State Reporting Requirements

The federal and State governments require the City to report on the ARP SLRF and education funding, respectively. However, the required data fall short of the components of a robust tracker.

The U.S. Treasury requires recipients with population over 250,000 to submit an annual *Recovery Plan Performance Report* on ARP SLRF, including performance metrics and information on whether programs are evidence based. The City's report for fiscal year 2021 largely followed Treasury's *Recovery Plan Performance Report* template.<sup>15</sup> Its 72-page PDF file listed dollars expended to date, and itemized programs and possible performance metrics.<sup>16</sup> While the metrics focus on outputs and outcomes, as required by the U.S. Treasury, there are few, if any, quality, effectiveness, or efficiency metrics. Also, this first report merely listed metrics that may be used or noted that metrics would be developed; it included no actual performance data.<sup>17</sup>

Similarly, the State required local education agencies to prepare qualitative reports of planned spending for federal COVID-19 education aid allocated to them by the State.<sup>18</sup> New York City's report was a presentation listing programs within six broad areas, with funding only for the current year.<sup>19</sup> The level of detail and description varied greatly among the broad areas, and the Department of Education did not identify the metrics it will use to monitor the impact and effectiveness of the spending.

## The City's Prior Experience

Experience with previous trackers should inform a COVID federal tracker. Unfortunately, the City no longer maintains its interactive NYC Stat Stimulus Tracker that provided data on spending following the 2008 Great Recession. The more recent Sandy Funding Tracker provides extensive information on projects, funding, and contracts for the various federal funds the City received after Superstorm Sandy hit in October 2012.<sup>20</sup>

The Sandy Funding Tracker provides data on programs, funding, and contracts; however, it falls short of being sufficiently comprehensive. It includes input and output metrics, mainly about the resources spent and the number of households, homes, or businesses served, but it does not include many outcome, effectiveness, or efficiency measures. For contracts, the tracker provides only the number of contracts by agency and total spending, and not information on individual contracts or what goods and services were purchased. Still, it includes helpful interactive maps of capital projects, and housing and business programs with counts and expenditures by program and geographic zones, such as community or council districts.

## Developing a Robust Public Tracker for COVID Federal Aid

With access to the necessary data and agency staff, a public agency should be responsible for building and maintaining the tracker. The lead could be either the First Deputy Mayor or the Deputy Mayor for Operations, with OMB, the Mayor's Office of Operations, and the new Office of Technology and Innovation in support. The City Comptroller and the New York City Independent Budget Office (IBO) have tracking and oversight expertise; the current Comptroller has been a strong advocate for tracking COVID funds and the IBO had a COVID-19 spending tracker in fiscal year 2021 that showed non-personnel spending by agency and by what was being purchased.<sup>21</sup> Both offices should have a role in the development of the system, monitoring, and providing feedback on the use of the funds.

To identify the metrics and design the access tools and presentation format, the public entities should collaborate with experts from nonprofit and private organizations, and fiscal monitors, chosen for their knowledge of specific areas, such as education, workforce development, small business operations, and fiscal management and oversight. Collaborating with this broader group will help ensure the right metrics are chosen.

To facilitate this, the Mayor, perhaps in partnership with the City Comptroller, should establish a COVID Federal Aid Tracking Working Group, including representatives from OMB, the Comptroller's Office, Operations, key City agencies, fiscal monitors, advocates, community groups, social service providers, and private firms. The whole group should develop the overall framework with smaller groups convened to develop metrics for each subject area such as Education, Mental Health, or Small Business Recovery. The subject area groups should review each program in their area to identify input, process and output, effectiveness, quality, efficiency and outcome metrics, honing in on a small, well-defined set critical for management, monitoring, and public accountability.

## Conclusion

The Adams Administration should build a robust federal COVID-19 aid public tracker to ensure accountability and maximize the impact these critical resources have on recovery. This framework for tracking, public reporting and performance management also can inform the Administration's management in general.



## ENDNOTES

- [1] Since the COVID-19 expenditure report has not been updated since May 2021, these spending figures are based on COVID budget codes in the DOE Checkbook Budget Data Feed. CBC staff analysis of City of New York, *Checkbook Data Feed: Budget: Department of Education: Fiscal Year 2022* (accessed January 13, 2022), <https://www.checkbooknyc.com/data-feeds>.
- [2] The City recognized \$965 million in ARP State and Local Recovery Funds in fiscal year 2021. The November 2021 financial plan includes planned revenues of \$4.2 billion during fiscal years 2022 through 2025. Together, actual and planned revenue totals \$5.2 billion, \$700 million below the City's federal allocation of \$5.9 billion. This discrepancy occurred because the City recognized \$847 million less in federal ARP State and Local Recovery in fiscal year 2021, compared to the June 2021 financial plan, but only reprogrammed \$135 million in the November 2021 financial plan, leaving the remaining \$700 million to be modified into the financial plan at a later date. See: Office of the New York City Comptroller, *Annual Comprehensive Financial Report for the fiscal years ended June 30, 2021 and June 30, 2020* (October 29, 2021), <https://comptroller.nyc.gov/wp-content/uploads/documents/ACFR-2021.pdf>; and City of New York, *Mayor's Office of Management and Budget, November 2021 Financial Plan: Revenue* (November 30, 2021), <https://www1.nyc.gov/assets/omb/downloads/pdf/nov21-rfpd.pdf>.
- [3] Ana Champeny, *Federal Aid Now, Fiscal Cliffs Later: The Missed Opportunity for NYC Budget Stability* (Citizens Budget Commission, May 24, 2021), <https://cbcny.org/research/federal-aid-now-fiscal-cliffs-later>; and New York City Department of Education, *Updates on American Rescue Plan (ARP-ESSER) & on Foundation Aid Funding* (accessed December 10, 2021), <https://www.schools.nyc.gov/docs/default-source/default-document-library/preliminary-update-on-arp-esser-and-on-foundation-aid-funding>.
- [4] For more information on performance management systems in government, see Patrick Orecki, *It's Time for New York State to Heed SAGE Advice on Performance Management* (Citizens Budget Commission, June 23, 2020), <https://cbcny.org/research/its-time-new-york-state-heed-sage-advice-performance-management>.
- [5] Federal aid, including aid related to Superstorm Sandy averaged \$7.2 billion a year between fiscal year 2014 and fiscal year 2019. Office of the New York City Comptroller, *Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019* (October 30, 2019), and fiscal year 2014 to 2018 editions, <https://comptroller.nyc.gov/reports/annual-comprehensive-financial-reports/>.
- [6] New York City Department of Education, *Updates on American Rescue Plan (ARP-ESSER) & on Foundation Aid Funding* (accessed 12/10/2021), <https://www.schools.nyc.gov/docs/default-source/default-document-library/preliminary-update-on-arp-esser-and-on-foundation-aid-funding>
- [7] City of New York, *New York City Recovery Plan State and Local Fiscal Recovery Funds 2021 Report* (undated), <https://www1.nyc.gov/assets/covid19fundingtracker/downloads/slfrf-annual-recovery-plan-report.pdf>.
- [8] Defining metrics appropriately is an important step; metrics should be complete, consistent, useful, feasible, timely, and valid. For more on defining metrics, see: Patrick Orecki, *It's Time for New York State to Heed SAGE Advice on Performance Management* (Citizens Budget Commission, June 23, 2020), <https://cbcny.org/research/its-time-new-york-state-heed-sage-advice-performance-management>.

- [9] For more information on performance management systems in government, see Patrick Orecki, *It's Time for New York State to Heed SAGE Advice on Performance Management* (Citizens Budget Commission, June 23, 2020), <https://cbcny.org/research/its-time-new-york-state-heed-sage-advice-performance-management>. For discussion of implementing performance management in New York City, see *Managerial Priorities in: Ana Champeny and Andrew Rein, Getting the Basic Right: Fiscal, Managerial, and Policy Priorities for Recovery, Stability, and Prosperity* (Citizens Budget Commission and NYC 2025 Initiative of the NYU Wagner School for Public Service, November 8, 2021), <https://cbcny.org/research/getting-basics-right>.
- [10] Council of the City of New York, Local Law 76 of 2020 (accessed December 27, 2021), <https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=4546853&GUID=1CC3E4BF-A335-4F6B-BA2F-4B7602AC0AB0&Options=ID|Text|&Search=76>.
- [11] City of New York, Mayor's Office of Management and Budget, email to Citizens Budget Commission staff (January 18, 2022).
- [12] As of January 19, 2022, the expenditure data and revenue data had not been updated since May 10, 2021. City of New York, NYC COVID-19 Funding Tracker, "Spending" (accessed January 19, 2022), <https://www1.nyc.gov/site/covid19fundingtracker/spending/spending.page>.
- [13] City of New York, NYC COVID-19 Funding Tracker, "Contracts" (accessed December 10, 2021), <https://www1.nyc.gov/site/covid19fundingtracker/contracts/contracts.page>, and "Loans" (accessed December 10, 2021), <https://www1.nyc.gov/site/covid19fundingtracker/loans/loans.page>.
- [14] For example, contract purpose entries range from "supplies" to "surgical masks" to "COVID-19 Face shields, masks, and isolation gowns."
- [15] U.S. Treasury, *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds* (Version 2.1, November 15, 2021), <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>, and *Recovery Plan Template* (accessed December 27, 2021), <https://home.treasury.gov/system/files/136/SLFRF-Recovery-Plan-Performance-Report-Template.docx>.
- [16] City of New York, *New York City Recovery Plan State and Local Fiscal Recovery Funds 2021 Report* (undated), <https://www1.nyc.gov/assets/covid19fundingtracker/downloads/slfrf-annual-recovery-plan-report.pdf>.
- [17] In fact, for a number of programs, the report states, "The City is currently evaluating the most impactful outputs and outcomes for this program."
- [18] The State reporting requirement also extends to the increase in State Foundation Aid, however, that is not relevant to the federal COVID-19 tracker.
- [19] New York City Department of Education, *Updates on American Rescue Plan (ARP-ESSER) & on Foundation Aid Funding* (accessed 12/10/2021), <https://www.schools.nyc.gov/docs/default-source/default-document-library/preliminary-update-on-arp-esser-and-on-foundation-aid-funding>
- [20] City of New York, "NYC Recovery: Sandy Funding Tracker" (accessed November 24, 2021), <https://www1.nyc.gov/content/sandytracker/pages/>.
- [21] During the campaign, Councilmember Lander advocated for a federal aid tracker. See: Brad Lander, "Track the Rescue Spending," *New York Daily News* (May 2, 2021), <https://www.nydailynews.com/opinion/ny-oped-track-the-rescue-spending-20210502-e3va7262f5bvxlpc4denhr54e-story.html>; and Martin Braun, "NYC Got Billions in Federal Aid Dollars. Now One Man Wants to Know Where It Went," *Bloomberg* (October 19, 2021), <https://www.bloomberg.com/news/articles/2021-10-19/>

[nyc-isn-t-keeping-track-of-aid-dollars-says-comptroller-nominee](https://nyc-isn-t-keeping-track-of-aid-dollars-says-comptroller-nominee). For IBO's tracker, see: New York City Independent Budget Office, "COVID-19 Spending Tracker," (accessed January 20, 2022), <https://ibo.nyc.ny.us/covid-19-city-spending-tracker.html>.

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