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Report to the Committee on Finance and the Committee on Education
on the Fiscal 2021 Executive Budget for the

Department of Education

May 12, 2020

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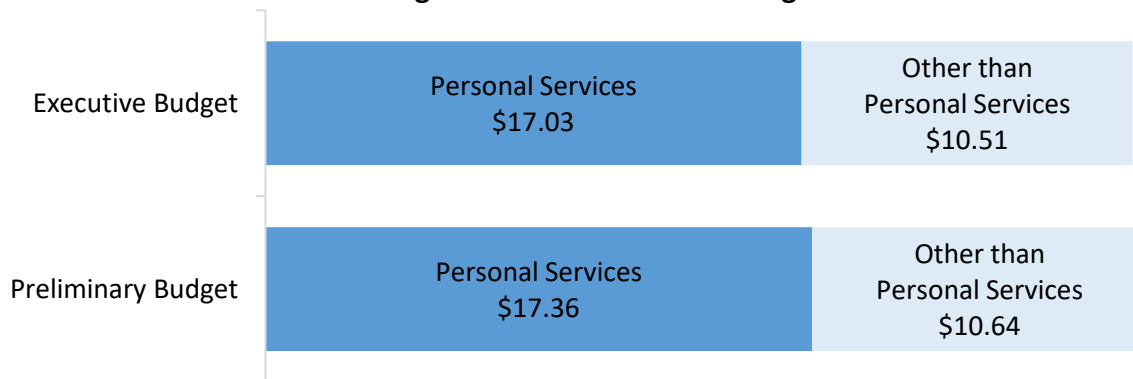
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Department of Education Overview

This report presents a review of the Department of Education’s (DOE or the Department) \$27.54 billion Fiscal 2021 Executive Budget. It begins with an overview of the Department’s budget and how it has changed during Fiscal 2020. This is followed by an analysis of major budget risks and shortfalls identified in the Department’s Fiscal 2021 Budget. Then, a breakdown of the significant savings and other changes included in the Fiscal 2021 Executive Budget are discussed. Finally, this report presents an overview of the Department’s Fiscal 2020-2024 Executive Capital Budget and Capital Commitment Plan. For additional information on the Department’s budget and its various programs, please refer to the Finance Divisions report on the Fiscal 2021 Preliminary Budget and the Fiscal 2020 Preliminary Mayor’s Management Report.¹

The Department’s Fiscal 2021 Executive Budget totals \$27.54 billion, of which \$17.03 billion is for personal services (PS) spending and \$10.51 billion is for other than personal services (OTPS) spending. Although the Department of Education’s Fiscal 2021 Executive Budget increases by a modest \$307.6 million when compared to the Fiscal 2020 Adopted Budget, is it \$462.9 million less than the Fiscal 2021 Preliminary Budget as shown in Figure 1.

Figure 1. DOE Fiscal 2021 Budget



Due to budget cuts that total \$851.6 million in Fiscal 2021, of which \$381.5 million was backfilled by the Department to address the shortfall in State aid, the DOE will operate with 1.7 percent less funding than anticipated in the Fiscal 2021 Preliminary Plan. Further, the Executive Financial Plan did not adjust spending projections for pupil transportation services, Carter Cases, charter school tuition, or New York City School Support Services (NYCSS), which are likely to be higher than projected, nor did the Plan reflect all the projected spending related to COVID-19 or make baseline adjustments to account for the need for changed services related to COVID-19. Lastly, even though the Executive Budget backfills State funding gaps for Fiscal 2021, given the State’s recently released revenue estimate for the State in Fiscal 2021, additional State cuts to school aid are likely.

As a result of decreased revenue and new spending due to the COVID-19 pandemic, the Administration implemented a \$2.1 billion Program to Eliminate the Gap (PEG) program to address budgetary gaps in the Fiscal 2020 and 2021 Budgets. Of the \$2.1 billion in PEGs, \$581.5

¹ [Report of the Finance Division on the Fiscal 2021 Preliminary Budget and the Fiscal 2020 Preliminary Mayor’s Management Report for the Department of Education. \(2020\).](#)

million are in the DOE's Budget across Fiscal 2020 and Fiscal 2021. In Fiscal 2021 cuts total \$470.1million and account for 3.4 percent of the Department's City tax-levy funding.

These PEG reductions disproportionately impact school budgets for Fiscal 2021, while maintaining headcount for central administrative positions. While the overall headcount for the Department increases when comparing the Fiscal 2021 Executive Budget to the Fiscal 2020 Adopted Budget, it decreases by 21 positions when compared to the 136,801 positions budgeted for in the Department's Fiscal 2021 Preliminary. Additionally, the PEG program in the Executive Plan implements a hiring freeze on vacant Central Administration positions and identifies savings incurred from the hiring of pedagogues in the Absentee Teacher Reserve (ATR). The PEG program does not reduce budgeted headcount, it only accounts for existing and anticipated vacancies.

The table below summarizes year-over-year funding changes by unit of appropriation (U/A) and revenue source when comparing DOE's Fiscal 2021 Executive Budget to its Fiscal 2020 Adopted Budget, as well as the overall change in budgeted headcount.

Department of Education Financial Plan Summary						
<i>Dollars in Thousands</i>	2018	2019	2020	Executive Plan		*Difference
	Actual	Actual	Adopted	2020	2021	2020-2021
Personal Services	\$15,641,056	\$17,013,464	\$16,657,774	\$17,258,866	\$17,028,252	\$370,477
Other Than Personal Services	9,502,953	10,053,385	10,574,664	11,125,190	10,511,835	(62,829)
Budget by Unit of Appropriation						
401 - GE Instr. & Sch Ldrshp – PS	\$6,607,337	\$7,136,173	\$6,807,765	\$7,138,215	\$6,768,205	(\$39,559)
402 - GE Instr. & Sch Ldrshp - OTPS	823,927	888,090	796,798	757,796	660,249	(136,549)
403 - SE Instr. & Sch Ldrshp – PS	1,868,288	2,083,460	1,935,200	2,066,781	2,164,288	229,088
404 - SE Instr. & Sch Ldrshp - OTPS	5,092	4,885	5,440	5,712	5,440	0
406 - Charter Schools	1,880,740	2,109,148	2,296,060	2,430,931	2,391,568	95,508
407 - Universal Pre-K – PS	490,204	567,632	519,997	539,998	546,858	26,861
408 - Universal Pre-K – OTPS	409,787	438,502	475,845	462,455	506,615	30,771
409 - Early Childhood Programs - PS	7,733	62,347	87,720	91,665	87,924	204
410 - Early Childhood Programs – OTPS	3,176	21,975	503,034	541,583	495,820	(7,214)
415 - School Support Orgs. – PS	308,830	303,942	305,947	305,579	283,713	(22,234)
416 - School Support Orgs. - OTPS	32,058	36,149	31,734	33,334	21,589	(10,145)
421 - Citywide SE Instr. & Sch Ldrshp - PS	1,114,739	1,301,704	1,157,509	1,221,935	1,220,693	63,184
422 - Citywide SE Instr. & Sch Ldrshp - OTPS	17,806	21,521	23,956	23,956	24,432	476
423 - SE Instructional Support - PS	330,276	367,760	360,190	376,566	378,747	18,557
424 - SE Instructional Support - OTPS	293,727	278,814	282,038	282,038	295,217	13,179
435 - School Facilities - PS	169,313	175,376	186,123	193,361	180,606	(5,517)
436 - School Facilities - OTPS	1,070,126	1,026,108	950,813	1,108,261	884,570	(66,243)
438 - Pupil Transportation - OTPS	1,206,567	1,372,210	1,224,154	1,352,059	1,236,074	11,920
439 - School Food Services - PS	235,422	247,544	245,907	245,787	236,254	(9,653)
440 - School Food Services - OTPS	265,738	271,725	316,766	306,766	294,692	(22,074)
442 - School Safety - OTPS	378,057	395,200	407,631	421,783	427,357	19,727
444 - Energy & Leases - OTPS	517,724	541,808	579,103	541,973	573,144	(5,959)
453 - Central Administration - PS	202,537	222,380	224,720	218,050	189,789	(34,931)
454 - Central Administration - OTPS	175,387	160,559	146,252	153,379	119,222	(27,031)
461 - Fringe Benefits - PS	3,301,960	3,604,606	3,814,007	3,801,806	3,927,069	113,061
470 - SE Pre-K Contracts - OTPS	743,659	734,378	847,163	847,163	864,706	17,543
472 - Contract Sch/Carters/Foster Care - OTPS	858,979	911,860	841,916	991,916	864,295	22,380
474 - Non-Public and FIT - OTPS	77,397	76,493	93,671	96,125	95,066	1,395
481 - Categorical Programs - PS	1,004,417	940,541	1,012,689	1,059,124	1,044,106	31,417
482 - Categorical Programs - OTPS	743,005	763,958	752,291	767,960	751,778	65,000
TOTAL	\$25,144,009	\$27,066,849	\$27,232,438	\$28,384,056	\$27,540,087	\$307,649
Funding						
City Funds	\$12,190,147	\$13,591,637	\$13,456,075	\$14,235,858	\$13,780,211	\$324,136
Other Categorical	326,557	320,083	190,099	203,854	168,594	(21,505)
State	10,709,960	11,216,706	11,392,299	11,574,527	11,445,882	53,583
Federal - Community Development	30,206	1,225	77,847	182,592	10,508	(67,339)
Federal – Other	1,826,565	1,886,565	2,106,142	2,122,642	2,124,913	18,771
Intra City	61,094	50,633	9,976	64,583	9,979	2
TOTAL	\$25,144,009	\$27,066,849	\$27,232,438	\$28,384,056	\$27,540,087	\$307,649

<i>Dollars in Thousands</i>	2018	2019	2020	Executive Plan		*Difference
	Actual	Actual	Adopted	2020	2021	2020-2021
Budgeted Headcount						
Full-Time Positions – Civilian	12,799	13,218	12,548	12,724	12,833	285
Full-Time Positions – Pedagogical	119,900	120,398	122,003	122,004	123,968	1,965
TOTAL	132,699	133,616	134,551	134,728	136,801	2,250

*The difference of Fiscal 2020 Adopted Budget compared to Fiscal 2021 Executive Plan.

As discussed in the Council's report on the Department of Education's Fiscal 2021 Preliminary Budget, most of the year-over-year change in spending by unit of appropriation when comparing the Fiscal 2021 Budget to the Fiscal 2020 Adopted Budget, is driven by adjustments made in prior financial plans. Significant increases include: the expansion of 3-K, previously planned increases in special education spending, Charter tuition growth, and increases in personal costs due to increased headcount and collective bargaining. When compared to the Department's Fiscal 2020 Adopted Budget, DOE's Fiscal 2021 Executive Budget increases by \$307.6 million, however, when compared to the Department's Fiscal 2021 Preliminary Budget of \$28 billion, the Fiscal 2021 Executive Budget decreases by \$462.9 million.

The Executive Budget adds City funding of \$381.5 million in Fiscal 2021 to backfill State funding gaps and adds a modest \$7.1 million in Other Adjustments. Appendix A shows all budget actions and changes made to the Fiscal 2020 and Fiscal 2021 Budgets since the Adoption of the Fiscal 2020 Budget. Since the Preliminary Budget, the Executive Plan cuts \$440.9 million from DOE's Budget across Fiscal 2020 and Fiscal 2021, and decreases the Department's Fiscal 2021 Budget by \$462.9 million. Significant budget risks and changes since the release of the Preliminary Budget are discussed below.

Changes in the Executive Financial Plan

The Department's Executive Financial Plan introduces \$35.6 million in new needs for Fiscal 2020, and \$381.5 million for Fiscal 2021.

- **State Aid Backfill.** The enacted Fiscal 2021 State Budget will allocate \$11.3 billion in School Aid to New York City, which is approximately 41 percent of the total Statewide School Aid allocation of \$27.4 billion. This is a decrease of \$17.6 million when compared to the City's Fiscal 2020 School Aid allocation, and approximately \$385.1 million less than what is reflected in the Department of Education's Fiscal 2021 Executive Financial Plan. The Executive Budget adds \$381.5 million in City funding to offset the projected increase in State education aid that was not included in the Fiscal 2021 New York State Enacted Budget. Highlights of the enacted Fiscal 2021 State Budget include the following.
 - Foundation Aid: NYC receives an allocation of \$8.09 billion for Foundation Aid with no year-over-year growth. The proposal to consolidate 10 expense-aid categories is no longer part of the budget.
 - Charter Schools: Charter school tuition rate will remain flat for this fiscal year only. The expected growth for the charter school tuition rate was 5.5 percent, with a projected impact of \$150 million to NYC. The proposal to increase the charter school call cap from 260 schools to 277 is no longer included in the State Budget.
 - Substance Abuse Prevention and Intervention Specialist (SAPIS): The State Budget restores \$2 million for DOE SAPIS workers.

- Pre-Kindergarten (Pre-K) Special Education Contracts: No rate increase for State approved Pre-K special education programs, referred to 4410s. These contracts continue to be underfunded, which has led to over 30 programs closing across the City in recent years, in addition to teachers leaving for higher salary position in other settings.
- **Additional State Revenue Cuts.** The Governor recently announced that based on the shortfall in State revenues, there is a potential additional \$8.2 billion in reductions for aids to localities if no additional federal revenue is granted to the State. The State Budget includes \$27.69 billion in Fiscal 2021 for School Aid, or 63.4 percent of the total budget for local aid programs. New York City's share of school aid is 41.2 percent. If we are to assume that the \$8.2 billion cut is proportional to the distribution of local aid, this could result in a \$5.19 billion cut to School Aid State-wide, and a \$2.14 billion cut to New York City. This may force the Department of Education to further reduce school budgets, in addition to the \$310.9 million already identified as part of the Fiscal 2021 Executive Plan PEG program. As previously discussed, the Department's Executive Budget already backfilled \$381.5 million in State cuts for Fiscal 2021.
- **Coronavirus Aid, Relief, and Economic Security Act.** It is important to note that New York City has not received any federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding directly for education. Funding for the federal CARES Act was allocated to the State, who in turn used funding to fill gaps in School Aid funding for localities. School Aid to localities reflect a pandemic adjustment equal to the portion of CARES Act funding support from the State. For New York City, the pandemic adjustment totals \$716.9 million.
- **Transportation Budget Adjustment.** The Fiscal 2021 Executive Budget adds \$35.6 million to the Fiscal 2020 Budget to address a shortfall in budgeting within special education busing for the transportation of pupils. This new need is in addition to the \$63.7 million added in the Preliminary Budget for special education busing, general education busing and the Office of Pupil Transportation. This brings the total increase to the Fiscal 2020 DOE transportation budget to \$99.3 million with no adjustments in Fiscal 2021 and in the outyears.

The Plan added \$3.1 million beginning in Fiscal 2020 for pay increases included in recent collective bargaining agreements across nine headcount categories. Other actions introduced in the Plan include the following.

- **School Construction Authority (SCA) Revenue.** An adjustment of \$13.8 million for Fiscal 2020 related to federal reimbursements for capital work DOE completed as part of the Accelerated Conservation and Efficiency (ACE) and Quick Connect projects.
- **Building Aid for Lead Testing.** The Executive Budget reflects a \$912,000 increase in State funding in Fiscal 2020 and \$6.1 million in Fiscal 2021 to reimburse DOE for lead testing and remediation expenses in schools.
- **Expense for Conservation and Efficiency Leadership (ExCEL).** The Executive Budget adds \$4.2 million in Fiscal 2020 for the ExCEL Program, which provides funding for repairs, expense-funded energy efficient retrofit projects, operations and maintenance measures,

and other related costs. The DOE will allocate this funding to energy efficient lighting upgrades, boiler operation trainings, and system optimization.

- **Heat, Light and Power and Heating Fuel Adjustments.** The Executive Plan re-estimates heating fuel costs to be \$19 million less in Fiscal 2020, and \$5 million less in Fiscal 2021 and in the outyears. The current year re-estimate is due to reduced heating oil usage by DOE, and outyear adjustments are based on the price of oil. The heat, light and power re-estimate lowers spending estimates by \$18.1 million in Fiscal 2020, and \$938,000 in Fiscal 2021 and in the outyears. The current year reduction is primarily due to milder temperatures, school closures as a result of COVID-19 and more favorable commodities prices, with the latter being responsible for the outyears adjustment.

Budget Risk

There are several areas of spending in DOE's Fiscal 2021 Executive Budget that are underestimated and underfunded, thus posing a number of budget risks to the Department. This includes underfunding for COVID-19 related spending, program area budget shortfalls, and lastly New York City Council Education Initiatives and Fiscal 2020 one-shots.

- **COVID-19 Spending.** In response to the COVID-19 pandemic, the citywide Fiscal 2021 Executive Plan recognizes \$2.6 billion in additional funding in Fiscal 2020 related to COVID-19 spending. As of April 2020, the DOE has reported approximately \$35.7 million in COVID-19 obligations, however the Department's Fiscal 2021 Executive Budget does not reflect any funding in Fiscal 2020 or Fiscal 2021 for COVID-19 costs. This includes expense spending on grab-and-go food distribution, cleaning supplies, and capital spending on technology for remote instruction.
 - **School Food.** In response to the COVID-19 crisis and the Department's move to remote learning due to the closure of schools, the DOE established over 400 city-wide grab and go hub sites to distribute free meals to students and adults. The Department offers all children and adults one breakfast and two lunches for each family member per day. The Department's Fiscal 2020 Budget is sufficient to cover the costs of grab and go meal service for children and costs are reimbursable under the United States Department of Agriculture (USDA) Summer Food Service Program (SFSP). Adult meals, however, are not eligible for federal aid and the DOE's budget does not reflect these costs. The budget also does not reflect the marginal cost increases associated with providing Halal and Kosher meals. The Department began offering Halal meals at all food hub sites and kosher meals at over 15 sites on April 23, 2020. On average, it costs the Department \$2.17 for breakfast, and \$4 for lunch per each traditional and Halal meal served. Kosher meals on average cost \$5.64 for each breakfast and \$6.14 for each lunch served.

As of April 24, 2020, the Department served approximately 6.7 million meals in total, including 1.5 million meals to adults. Of the meals served during the pandemic, up until April 2020, traditional and Halal meals will cost the Department approximately \$4.8 million, or \$1.2 million for all adult breakfast and \$3.6 million for all adult lunches. Additionally, the Department served 32,000 kosher meals, which will cost the Department approximately \$2.3 million. As the length of the pandemic remains unknown, and food insecurity in the City continues to rise, it is

expected that the Department will continue to incur costs related to meals throughout the remainder of the fiscal year. The Department has not currently identified a reimbursement source for meals served to adults and kosher meals and the costs of providing such meals is not shown in DOE'S Fiscal 2021 Executive Budget.

- **School Cleaning Supplies.** As of April 2020, the DOE has reported approximately \$35.7 million in COVID-19 obligations, 69.5 percent of which solely accounts for custodial cleaning supplies. Of the total \$25.1 million obligation for cleaning supplies, approximately \$22.2 million was incurred in the month of March alone. While the Department maintains that the bulk of spending is a result of routine cleaning prior to the closure of schools, it is unclear how the Department identified another \$2.9 million in obligations for the month of April, while remote instruction is in place. The Department's Fiscal 2021 Executive Budget does not reflect any funding for COVID-19 cleaning supplies.
- **Technology.** A major expense that is not reflected in DOE's Financial Plan is \$159 million in capital commitments, and \$72 million in expenditures to purchase 300,000 internet enabled tablets to distribute to public school students to assist with the transition to remote learning. Altogether, the average cost of each device is \$530 in capital funding, and \$240 in expense funding.

The purchase of iPads was the largest expenditure consisting of \$129 million in capital funding and \$30 million in expense funding for the devices, cases, and three years of technical support and device warranty through AppleCare. Additionally, \$30 million in capital funding and \$10 million in expense funding is allocated to IBM to lead staging operations, which includes receiving the iPads, installing relevant programs onto the devices, and installation and activation of both SIM cards and user tracking software. NTT Logistics who is overseeing delivery and shipment of the iPads after staging is expected to be paid as much as \$23 million. Lastly, the Department has entered into an agreement with T-Mobile for \$9 million to provide three months of internet access for all devices.

This spending on iPads and associated costs has not been reflected in the Plan. Funding for T-Mobile's services will appear in the Department of Information Technology & Telecommunications budget and also has not yet been reflected in the budget.

- **Program Area Budget Shortfalls.** The following four program areas are inaccurately estimated, with three of them being identified in the Fiscal 2021 Preliminary Budget report as an area of concern. None of these areas show increases to their Fiscal 2021 budgets with the release of the Executive Plan, and include transportation related spending, Carter Cases, NYCSSS, and charter schools. The current year budget for transportation related spending and Carter Cases alone is \$250.6 million larger than what is budgeted for Fiscal 2021.
 - **DOE Transportation Related Spending.** The transportation budget for Fiscal 2021 does not adequately reflect current year budgeted spending on student transportation services, or align with current spending. The Fiscal 2021 Executive

Budget for transportation related spending totals \$1.38 billion and covers general education busing, special education busing, Pre-K busing, the Office of Pupil Transportation, the Office of Student Enrollment Planning and Operations, and other transportation related services. Total spending for these areas is \$115.9 million less than the current Fiscal 2020 budget, with special education bus contracts accounting for most of the budgeted difference. Additionally, in Fiscal 2019, transportation related spending totaled \$1.49 billion, or \$111.9 million more than the Fiscal 2021 budget. Fiscal 2021 and in the outyears transportation spending is significantly less, while there isn't a projected reduced need for student busing reveals inaccuracies in DOE's budget.

- **Carter Cases.** The Department of Education's Fiscal 2021 Executive Budget includes \$405.6 million in Fiscal 2021 for Carter cases. This is \$134.7 million less than what is budgeted for Fiscal 2020, and \$93.7 million less than what the Department spent on Carter cases in Fiscal 2019. Before the COVID-19 pandemic, DOE received 427 Carter "due process" complaints as of March 2020, of which, 15 percent pertain only to previous fiscal years. As Carter case spending has increased by approximately 151 percent from Fiscal 2013 to Fiscal 2019, and the COVID-19 pandemic may exacerbate the delay in placement and related services, this area of spending is projected to increase in Fiscal 2021 and continues to pose a risk to the Department's budget.
- **NYC School Support Services (NYCSSS).** The NYCSSS Fiscal 2020 Budget totals \$644.2 million and remains unchanged for Fiscal 2021 and in the outyears. A new contract for school support services includes annual increases for prevailing wages of three percent, and fringe benefits of 5.5 percent starting in Fiscal 2021, which is yet to be reflected in DOE's budget.
- **Charter Schools.** The Executive budget increases spending on charters for Fiscal 2020 by \$130.9 million with \$40 million coming from City tax-levy. These increases do not affect Fiscal 2021 or the outyears. With these changes, the Fiscal 2020 budget for charters totals \$2.43 billion, or \$39.4 million more than the Fiscal 2021 budget for charters. Charter school payments are mandated by the State, and as charter schools continue to see an increase in both their tuition rates and in their student population, the Department will need to make additional payments to ensure its compliance with the law. The Fiscal 2021 budget is inaccurate and does not adequately reflect the projected growth in charter spending.
- **Council Initiatives and One-Shots.** The Executive Budget does not include \$30.4 million for Council-funded Education Initiatives or \$11.6 million for programs funded in Fiscal 2020 but not baselined. These programs include \$2.6 million for Community Schools Sustainability, \$2.2 million for the Diversity & Integration Initiative, and \$3.5 million for the Urban Advantage Program. Council Education Initiatives support a wide range of services and programs for students and schools citywide. Please refer to the Fiscal 2021 Preliminary Budget report for more information on initiatives.

Savings Identified in the Executive Plan

The Executive Financial Plan identifies \$581.5 million in savings from DOE’s budget across Fiscal 2020 and Fiscal 2021. Of the \$581.5 million in identified savings, \$111.4 million is in Fiscal 2020 and \$470.1 million is in Fiscal 2021. The savings identified in Fiscal 2021 make up 3.5 percent of the Department’s total City tax-levy funding, and of this total, \$266.9 million is baselined in the outyears.

Figure 2. DOE Fiscal 2021 Executive Budget (\$470.1) Million Savings Program, FY21

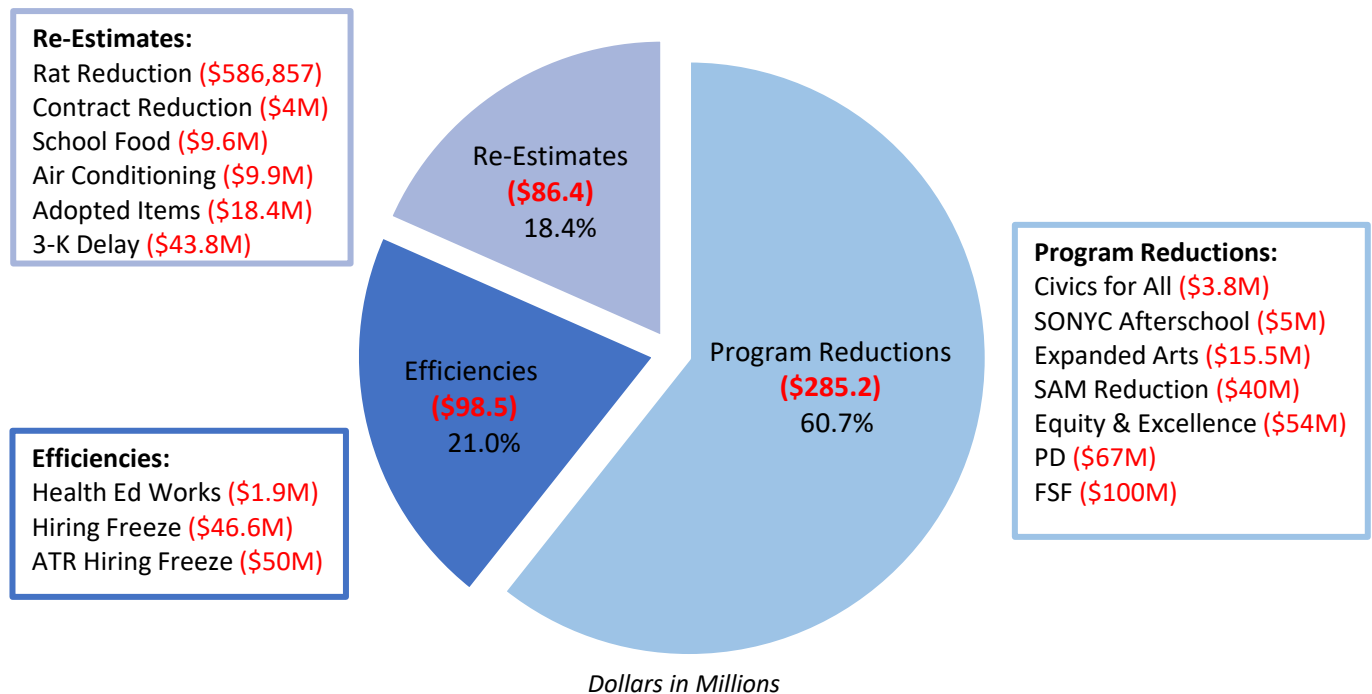


Figure 2 demonstrates a categorization of savings for Fiscal 2021 as identified in the Citywide Savings Program.² As shown in Figure 2 above, approximately 60.7 percent of the savings identified in Fiscal 2021, or \$285.2 million are program reductions, where as 20.1 percent, or \$98.5 million are efficiencies. The remaining 18.4 percent, or \$86.4 million are re-estimates. Savings are discussed in more detail below.

- Reduction to Fair Student Funding.** The Executive Budget identifies \$100 million in savings related to Fair Student Funding (FSF) allocations in Fiscal 2021 only. FSF serves as the main budget source for most schools and allows principals the discretion to appropriate these funds towards school essentials such as staff, enrichment programs and support staff. FSF allocations are based on the number of students enrolled at each school, the needs of those students and the type of school. The Department refuses to identify how this \$100 million FSF cut will be implemented and have not released any information on the range of reductions. FSF allocations are set to be released in May and

² [The City of New York Executive Budget Fiscal 2021, Citywide Savings Program.](#)

it might ultimately be up to individual schools to decide where to reduce their individual budgets. The entire FSF allocation is roughly \$10 billion collectively across all schools. A reduction to FSF can force schools to forego hiring of essential staff; such as teachers, academic coaches, and social workers, which in turn impact class sizes, instruction and other supports that maintain the academic and personal wellbeing of students. FSF reductions may also cause schools to reduce various programs, such as afterschool activities, art and music classes, and academic enrichment programs.

- **Reduction to School Allocation Memoranda.** The Executive Budget identifies \$40 million in savings related to a reduction in School Allocation Memoranda (SAM) in Fiscal 2021 only. In addition to FSF schools receive other funding through SAM. Each SAM provides schools with funding for specific purposes, and unlike FSF this funding is restricted in use. SAMs provides detailed information on each funding stream's purpose, allocation methodology and spending restrictions to schools. They can be found online on the Department of Finance website.³ The DOE has not identified which particular SAM will be impacted by this savings as SAM funding reductions are in budget holding codes in the Department's Fiscal 2021 Executive Budget.
- **Delay of 3-K Expansion.** The Executive Plan identified \$43.8 million in savings related to a delay in the expansion of 3-K. The Administration announced the plan for 3-K expansion in 2017 and included a new need at the cost of \$349.3 million in the Fiscal 2018 Executive Budget through Fiscal 2018 and in the outyears. Of this \$349.3 million new need, \$156.7 million was added to the Fiscal 2021 Budget. In February 2020, the DOE and the Administration announced an accelerated 3-K expansion and added District 12 and District 29 to the 2020-2021 roll out, which already included expansion to District 1 and District 14. Of this total savings, \$9 million is associated with District 12 and \$12 million is associated with District 29. The remaining savings are associated with Districts 1 and 14. The cost of expanding to a new district varies based on the enrollment and capacity within that District. The Department's Fiscal 2021 budget for 3-K is \$238.4 million, including \$133.8 million for PS spending and \$104.7 million for OTPS spending. The 3-K program roll-out was expected to be completed by 2022.
- **Absent Teacher Reserve (ATR) Hiring Freeze.** The Executive Plan identifies and baselines \$50 million in savings in Fiscal 2021 and in the outyears as a result of DOE requiring principals to hire new staff from the ATR pool. As of January 2020, the Department reports a headcount of 725 in the ATR pool, reduced from 1,200 in Fiscal 2019. This savings was calculated on the assumption that around half of the staff in the ATR pool will be hired within the Department, and with consideration of the Department's historical attrition rate of six percent.
- **Hiring Freeze Savings.** This savings includes \$7.6 million in Fiscal 2020, and \$46.6 million baseline in Fiscal 2021 and in the outyears as a result of citywide hiring freezes. While most of these savings are budgeted within Central Administration U/As, it also includes savings in the general instruction and school support service U/As. However, all these positions are related to central administrative based positions, and not positions within

³ [School Allocation Memorandum, NYC Department of Education.](#)

schools. This hiring freeze will not result in a reduction in headcount, instead the savings are achieved through existing and future vacancies that will not be filled.

- **Re-Estimate of Adopted Items.** The Executive Budget includes \$1.6 million in savings for Fiscal 2020, and \$18.4 million in savings for Fiscal 2021 as a result of Departmental re-estimates of initiatives that were included in the Fiscal 2020 Adopted Budget. The Fiscal 2020 Adopted Budget included \$29.7 million for 269 social workers, including \$10.9 million of re-allocated ThriveNYC funding to support 85 School Crisis Responders. The Fiscal 2020 Adopted Budget additionally included \$20.8 million in baselined funding for Teacher’s Choice, both a result of City Council advocacy. The \$1.6 million savings identified in Fiscal 2020 is a re-estimate of the School Crisis Responders initiative. Of the total Fiscal 2021 savings, \$10.4 million is a result of re-estimates of Teacher’s Choice, and \$8 million due to social workers re-estimates. The social worker re-estimate will not impact social workers who have been already hired, instead it will eliminate 25 vacant positions from the budgeted headcount. This includes the following; three Bridging the Gap social workers (budgeted headcount of 100), five school-based clinicians (budgeted headcount of 84), and 17 school crisis responders (budgeted headcount of 85), bringing the total down to 244 social workers from the 269 that were budgeted. The Teacher’s Choice savings cuts the programs budget by half and it is assumed that it will impact the amount of funding each teacher receives, previously \$250 per capita.
- **Reductions to Equity and Excellence for All Initiatives.** The Fiscal 2021 Executive Plan identifies and baselines \$54 million in savings in Fiscal 2021 and in the outyears, for the Mayoral Equity and Excellence for All Initiatives. The following areas will see reductions in their budget:
 - \$9.3 million reduction related to Algebra for All;
 - \$11.6 million reduction to Single Shepherd;
 - The College Access for All initiative will consolidate its middle school and high school programs, resulting in a \$19.7 million savings;
 - The Summer in the City enrichment expansion, previously added in Fiscal 2018, will be reduced by \$9 million; and
 - The remaining \$4.4 million in savings is related to the end of the District-Charter Collaboration. The DOE has not yet identified how these cuts will be implemented however; these cuts are not to impact staff positions.
- **Reductions to Expanded Arts Instruction.** In addition to the Equity and Excellence Initiatives, the Executive Plan identifies and baselines \$15.5 million in savings in Fiscal 2021 and in the outyears associated with a reduction in central contracts that support arts in middle and high schools.
- **Reductions to Civics for All.** First introduced as a \$19.5 million new need in the Fiscal 2019 Executive Budget, Civics for All originally added \$5.4 million to the Fiscal 2021 Budget. The Executive Budget identifies and baselines \$3.8 million in savings related to Civics for All in Fiscal 2021 and in the outyears. The savings is related to a reduction in supplies and materials connected to the Civic engagement curriculum, as well as associated per session pay.

- **Health Education Works.** The Executive Budget identifies and baselines a savings of \$1.9 million in Fiscal 2021 and in the outyears related to the Health Ed Works initiative. The Fiscal 2019 Executive Plan identified a \$23.9 million new need in Fiscal 2018, across Fiscal 2018 and in the outyears for the Health Ed Work program. Of this, \$7.9 million was added to the Fiscal 2021 Budget. The savings is related to OTPS and primarily impacts supplies and equipment. The current Fiscal 2021 PS budget for Health Works is \$600,000, and the Department has committed to continue this programming with existing resources.
- **School's Out New York City (SONYC) Afterschool.** The Executive Budget baselines \$5 million in savings for the Department of Youth and Community Development (DYCD) in Fiscal 2021 and in the outyears related to the Summer School's Out New York City (SONYC) program. The total budget for Summer SONYC is \$142 million in Fiscal 2020 and \$137 million in Fiscal 2021. The Administration states that this is a result of historic underspending and that it will not impact program delivery.
- **OTPS and Per Session Savings.** As a result of closing all NYC public schools due to the COVID-19 pandemic, the Department identified \$100 million in savings in Fiscal 2020 related to building closures. This savings is focused on central spending and does not impact school budgets. The savings is achieved through the underspending in non-essential activities such as Regents exam related expenditures, night and weekend activities and other related events.
- **Reduction in Professional Development.** The Executive Budget baselines a \$67 million savings related to professional development (PD). In total the Fiscal 2021 budget has seen a \$135.7 million to reduction to professional development. The Preliminary Plan baselined \$31 million in savings in Fiscal 2021 related to PD, and the November 2019 Plan baselined \$14.6 million in savings, and the Fiscal 2020 Preliminary Plan identified \$23.1 million. These savings are a result of a reduction to centrally offered and contracted PD trainings and associated per session costs that have been found to be either ineffective, underutilized, or repetitive. Pedagogues will continue to have access to various PD offerings, including those that are required for certifications or licensing.
- **School Food.** The Department of Education's Fiscal 2021 Executive Budget identifies and baselines \$9.6 million in savings in Fiscal 2021 related to underspending in the school food budget. This savings will not impact meals or program service.
- **Air Conditioning.** The Executive Budget reduces spending on the A/C initiative by \$9.9 million in Fiscal 2021 and \$8.3 million in the outyears. This delay reduces the A/C for All budget to zero for Fiscal 2021, essentially freezing the program for one year.
- **Contract Reductions.** The Executive Budget baselines \$4 million in savings beginning in Fiscal 2021 on contract spending related to temporary staffing.
- **Indirect Cost Rate.** The Executive Budget identifies a \$2.2 million re-estimate in Fiscal 2020 related to the Indirect Cost Rate. This is a result of citywide underspending on the initiative, which was introduced in the November 2019 Financial Plan. The November 2019 Plan added and baselined \$5.96 million to allow DOE to raise the indirect cost rate of certain contracts. The savings identified within each agency are proportional to the original amount of funding each agency received.

- **Rat Reduction Mitigation.** The Executive Budget baselines \$587,000 in savings in Fiscal 2021 and in the outyears related to exterminator position vacancies and the elimination of replacement items such as collection bins.

DOE Capital Budget

The Capital Budget determines the funding levels available to the DOE for its Five-Year Capital Plan.

DOE Preliminary vs. Executive FY21-24 Capital Budget					
<i>(dollars in millions)</i>	FY 21	FY 22	FY 23	FY 24	FY 21-24
Preliminary Budget	\$3,332.1	\$3,480.8	\$3,514.4	\$3,239.8	\$13,567
Executive Budget	2,544.1	3,884.6	4,014.4	3,239.8	13,682.8
Variance	(\$788)	\$403.8	\$500.0	\$0	\$115.8

The DOE Executive Capital Budget proposes \$13.68 billion in new appropriations for Fiscal 2021-2024. This represents approximately 25 percent of the City's total \$55.29 billion proposed Capital Budget for 2021-2024. Changes in proposed appropriations between the Preliminary and Executive Capital Budget show \$788 million shifted from Fiscal 2021 to the outyears. This reflects the current ban on non-essential capital work that is in place and is expected to continue into the start of Fiscal 2021.

By the end of February 2020, DOE had spent \$2.58 billion for the current fiscal year and had \$2.35 billion in capital appropriations available to spend. By the end of March, the SCA, following state guidance, implemented a system wide freeze on non-emergency capital work which has not yet been lifted. This will result in an unprecedented level of appropriations being moved into Fiscal 2021. The effect of this massive roll, along with barely adjusted new appropriations, would exasperate the practice of DOE having more in appropriations than it can ever spend in one year, and would likely inflate DOE's available appropriations for years to come.

DOE Capital Commitment Plan

The Fiscal 2021 Executive Capital Commitment Plan (Plan) includes \$18.48 billion in Fiscal 2020-2024 for the DOE. This represents approximately 22 percent of the City's total \$83.21 billion Plan. As shown in the table below, DOE's Plan for Fiscal 2020-2024 is \$18.48 billion, an increase of \$115.8 million or less than one percent from the Preliminary Capital Commitment Plan. The primary change is the shifting of \$888.2 million from Fiscal 2020 and 2021 into the two following years. These adjustments represent approximately an 11 percent decrease in planned commitments for Fiscal 2020 and Fiscal 2021.

The \$3.22 billion Plan for the DOE in Fiscal 2021 includes: \$1.1 billion for constructing new schools; \$678.4 million to expand facilities through leases, building additions, athletic fields, and playgrounds; \$550.0 million to cover emergency projects, research and development, and prior plan completion costs; \$495.6 million to rehabilitate, replace, and upgrade building components; \$343.9 million for capital improvements that enhance educational programs; and \$68.4 million to address the need for security systems, emergency lighting, and code compliance.

DOE Preliminary vs. Executive FY20-24 Capital Commitment Plan						
<i>Dollars in Billions</i>						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY 20-24
Preliminary Plan	\$4.37	\$3.61	\$3.63	\$3.51	\$3.24	\$18.37
Executive Plan	3.87	3.22	4.14	4.01	3.24	18.48
Variance	(0.50)	(0.39)	0.50	0.50	0.00	0.12
% Change	(11%)	(11%)	14%	14%	0%	0.6%

The DOE is one of 40 agencies, sub-agencies, or authorities that comprise the Plan. Within these Plan categories DOE is one of the 15 that do not see any changes in Fiscal 2024. The DOE believes a system-wide capital shutdown, with an unknown end, can be course corrected within three fiscal years across an \$18.48 billion Plan raises concerns to the accuracy of the Plan. This is particularly stark because \$888.2 million in planned spending is proposed to be shifted from Fiscal 2020 and Fiscal 2021 to Fiscal 2022 and Fiscal 2023. This will mean in the short-term DOE will have a reduced capital program and then immediately need to shift to completing more capital projects in Fiscal 2023 and Fiscal 2024 that it ever has before. In fact, Fiscal 2019 marked a high point in capital commitments at \$3.99 billion, \$84.9 million less than what the agency will need to reach on average in Fiscal 2022 and Fiscal 2023.

Capacity Projects for Fall 2020 And Scope of Freeze on Capital Work

In accordance with Local Law 24 of 2003 the SCA recently released its quarterly report providing an update on all of its capital projects. While the report does not specifically reference which projects have and have not been affected by the freeze on non-emergency capital work, we can see the scope and breadth of projects across the City and see the possible impact.

The quarterly report contains 6,177 projects of which 1,753 are either in the construction or post-construction phase. Only 26 of these projects are labeled as emergency projects in the quarterly report but many other projects including roof/exterior projects that may be exposed to outside elements and other projects that would suffer if halted may still be under construction.

While the 1,753 projects in construction or post-construction comprise only 28 percent of the projects in process, the combined program budgets for their current phase total \$6.2 billion, or 49 percent of the \$12.54 billion in reported projects. This is because large multi-year construction projects are the largest items with the SCA's portfolio, and those projects that add capacity are the largest among them.

The below tables highlight capacity projects that were identified in the SCA's February 2020 Proposed Five-Year Plan to expand seats for K-12 and 3-K respectively. Two additions for K-12 schools at P.S. 32 and P.S. 142 have both been delayed a year, delaying 1,416 seats slated to open in the fall. Of the sixteen 3-K leases set to start in September 2020 none have yet been delayed. Three 3-K leases are set to open in districts where 3-K expansion was set to come this fall but have had their rollout delayed in the Executive Budget. It is unknown what effect the delay of 3-K expansion will have on these sites. It is not clear if all these seats scheduled for opening this year will not be delayed if the capital construction freeze continues through the summer.

DOE should present a plan of action and detailed status for all these projects to make sure parents and students know what will be happening in the fall.

K-12 School Capacity Originally Slated to Open in September 2020				
School District	School	Borough	Address	Seats
11	P.S. 19 ADDITION	X	4318 KATONAH AVENUE	400
15	P.S. 32 ADDITION*	K	317 HOYT STREET	436
19	P.S./I.S. @ 3269 ATLANTIC AVENUE	K	3269 ATLANTIC AVENUE	1,000
20	P.S. 746	K	270 59TH STREET	976
20	PK/3K CENTER @ 21 BAY 11TH STREET	K	21 BAY11TH STREET	45
24	P.S. 128 ADDITION	Q	69-10 65TH DRIVE	440
24	P.S. 143 ADDITION*	Q	34-74 113TH STREET	980
25	P.S. 129 ADDITION	Q	128-02 7TH AVENUE	548
26	P.S. @ 56-10 214 STREET	Q	56-10 214 STREET	292
75	P.S. 256 ANNEX	Q	445 BEACH 135 STREET	132
75	D75 REPLACEMENT @ 15 FAIRFIELD STREET	R	15 FAIRFIELD STREET	192
*Project is now slated to open in September 2021				

3-K Leased Capacity Originally Slated to Open in September 2020				
School District	School	Borough	Address	Seats
12	3K CENTER **	X	1224 PROSPECT AVENUE	75
27	3K CENTER	Q	185 BEACH 99TH STREET	120
29	3K CENTER **	Q	207-01 JAMAICA AVENUE	165
31	3K CENTER	R	1390 RICHMOND TERRACE	150
31	3K CENTER	R	2040 FOREST AVENUE	150
31	3K CENTER	R	2389 RICHMOND AVENUE	90
31	3K CENTER	R	1275 WOODROW ROAD	75
31	3K CENTER	R	365 BAY STREET	120
31	3K CENTER	R	1800 RICHMOND TERRACE	90
31	3K CENTER	R	375 TOMPKINS AVENUE	255
7	3K CENTER	X	EAST 162ND STREET	150
9	3K CENTER	X	PLIMPTON AVENUE	90
24	3K CENTER	Q	BROADWAY	90
29	3K CENTER **	Q	SPRINGFIELD BOULEVARD	60
31	3K CENTER	R	HYLAN BOULEVARD	450
31	3K CENTER	R	WEST STREET	105
**Located in district where 3-K expansion was delayed.				

Appendix 1: Fiscal 2021 Budget Actions since Fiscal 2020 Adoption

<i>Dollars in Thousands</i>	FY20			FY21		
	City	Non-City	Total	City	Non-City	Total
DOE Budget as of the Adopted FY20 Budget	\$13,456,076	\$13,776,364	\$27,232,440	\$13,966,900	\$14,112,210	\$28,079,110
New Needs						
Indirect Cost Rate	\$5,961	\$0	\$5,961	\$5,961	\$0	\$5,961
Carter Case Adjustment	150,000	0	150,000	0	0	0
Transportation Budget Adjustment	63,739	0	63,739	0	0	0
Subtotal, New Needs	\$219,700	\$0	\$219,700	\$5,961	\$0	\$5,961
Savings						
Agency Phone Plan Review	(\$22)	\$	(\$22)	(\$43)	\$0	(\$43)
ATR Severance Program	(10,900)	0	(10,900)	(30,000)	0	(30,000)
Elimination of Hold Harmless Allocation	0	0	0	(8,400)	0	(8,400)
Food Contract Efficiencies	0	0	0	(4,000)	0	(4,000)
PRAC Administration	(3,000)	3,000	0	(3,000)	3,000	0
Professional Development Reduction				(45,600)		(45,600)
Programmatic Underspending	(1,300)	0	(1,300)	(28,150)	0	(28,150)
Staffing Efficiencies	0	0	0	(39,000)	0	(39,000)
Strengthen Procurement Controls	(10,000)	0	(10,000)	(10,000)	0	(10,000)
Transportation Aid	(500)	500	0	(500)	500	0
UPK Grant	(3,100)	3,100	0	(3,100)	3,100	0
YMI Adjustment	143	0	143	(655)	0	(655)
Subtotal, Savings	(\$28,679)	\$6,600	(\$22,079)	(\$172,448)	\$6,600	(\$165,848)
Other Adjustments						
20POWER	\$0	\$240	\$240	\$0	\$0	\$0
Adult Literacy Transfer	150	0	150	0	0	0
CD Accessibility in Schools	0	0	0	0	0	0
CD Rollover - Code Violation R	0	33,278	33,278	0	0	0
CD Rollover - Environmental He	0	5,000	5,000	0	0	0
City Council Member Items Reallocation	(425)	0	(425)	0	0	0
Collective Bargaining Lump Sums	650,000	0	650,000	0	0	0
DC 37 L983 Collective Bargaining IC	5	0	5	9	0	9
DC37 Equity Panel: Collective Bargaining	357	0	357	382	0	382
Early Childhood Collective Bargaining	18,382	0	18,382	30,747	0	30,747
EarlyLearn Adjustment	1,514	0	1,514	1,514	0	1,514
Energy Intensity Trng.	0	219	219	0	0	0
Energy Personnel	0	1,425	1,425	0	0	0
ExCEL Projects	0	11,664	11,664	0	0	0
I/C mod with DOE GO Pass	0	15	15	0	0	0
IC W/ DOE - ANTS Program	0	7,000	7,000	0	0	0
IC W/ DOE - Dental Consent	0	75	75	0	0	0
IC W/DOE - ANTS Program	0	5,410	5,410	0	0	0
IC W/DOE – Obesity	0	2,762	2,762	0	0	0
IC W/DOE RECYCLING CHAMPIONS	0	973	973	0	0	0
IC W/DOE ZERO WASTE FY20	0	20	20	0	0	0
L237: Non-LL56 Collective Bargaining (IC)	12	0	12	21	0	21
L237: Non-LL56 Groups Collective Bargaining	160	0	160	265	0	265
L246: All Groups Collective Bargaining	276	0	276	327	0	327
L306: AV Aide Techs Collective Bargaining	12	0	12	16	0	16
L891: School Custodians Collective Bargaining	8,848	0	8,848	8,848	0	8,848
LC237 Collective Bargaining	1,258	0	1,258	2,152	0	2,152
Management Benefits Fund Increase	604	0	604	403	0	403
NYC Service: Youth Leadership Councils	75	0	75	0	0	0
RCM projects	0	17,085	17,085	0	0	0
Revenue Adjustment	0	84,500	84,500	0	16,500	16,500
Revenue SARA Grant	0	75	75	0	0	0
SSA Collective Bargaining Increase	13,047	0	13,047	21,116	0	21,116
SSA Collective Bargaining Increase Fringe	941	0	941	1,522	0	1,522
SSA Collective Bargaining Lump Sums	152	0	152	0	0	0

<i>Dollars in Thousands</i>	FY20			FY21		
	Non-City	Total	Non-City	Total	Non-City	Total
Other Adjustments (continued)						
TLC Permit	\$0	\$14	\$14	\$0	\$0	\$0
YMI Funding Adjustment	354	0	354	0	0	0
Subtotal, Other Adjustments	\$695,722	\$169,755	\$865,477	\$67,322	\$16,500	\$83,822
TOTAL, All Changes Nov 2019 and FY20 Prelim	\$886,743	\$176,355	\$1,063,098	(\$99,165)	\$23,100	(\$76,065)
DOE Budget as of the Preliminary FY21 Budget	\$14,342,819	\$13,952,719	\$28,295,538	\$13,867,735	\$14,135,310	\$28,003,045
New Needs						
Revenue Adjustment	\$0	\$0	\$0	\$0	(\$381,531)	(\$381,531)
State Aid Backfill	0	0	0	381,531	0	381,531
Transportation Budget Adjustment	35,600	0	35,600	0	0	0
Subtotal, New Needs	\$35,600	\$0	\$35,600	\$381,531	(\$381,531)	\$0
Other Adjustments						
28-11 QPN Lease	\$0	\$88	\$88	\$0	\$0	\$0
BPA Water Bottle station	0	496	496	0	0	0
Bricklayers: Collective Bargaining	30	0	30	31	0	31
Building Aid for Lead Testing	0	912	912	0	6,097	6,097
Charter Realign	0	90,962	90,962	0	0	0
Charter Transfer	2,939	0	2,939	2,939	0	2,939
City Council Member Items Reallocation	(37)	0	(37)	0	0	0
CWA 1180 Collective Bargaining	742	0	742	1,164	0	1,164
Electrician Collective Bargaining	214	0	214	477	0	477
ExCEL Round 2	0	4,168	4,168	0	0	0
FIT Prevailing Wage	1,882	0	1,882	1,933	0	1,933
FY20 DEPT OF ED WFD	0	2,591	2,591	0	0	0
GoPass	0	0	0	300	0	300
Heat, Light and Power	(18,144)	0	(18,144)	(938)	0	(938)
Heating Fuel Adjustment	(18,985)	0	(18,985)	(5,037)	0	(5,037)
IC W/ DOE - Permits	0	220	220	0	0	0
L15 & L30 Collective Bargaining (Intra-City)	69	0	69	71	0	71
LAN cabling upgrades	0	141	141	0	0	0
Maintenance Workers Collective Bargaining	28	0	28	39	0	39
OEO Funding Adjustment	0	0	0	239	0	239
Revenue Adjustment	0	15,679	15,679	0	0	0
Roofers: Collective Bargaining	91	0	91	91	0	91
SCA Revenue	0	13,755	13,755	0	0	0
Silver Stars	0	0	0	(709)	0	(709)
SSA Collective Bargaining	13	0	13	21	0	21
YMI Adjustment.	0	0	0	412	0	412
Subtotal, Other Adjustments	(\$31,159)	\$129,011	\$97,853	\$1,033	\$6,097	\$7,130
PEGS						
3-K Delay	\$0	\$0	\$0	(\$43,800)	\$0	(\$43,800)
Adopted Items Re-Estimate	(1,570)	0	(1,570)	(18,400)	0	(18,400)
Air Conditioning	0	0	0	(9,944)	0	(9,944)
ATR Hiring Freeze	0	0	0	(50,000)	0	(50,000)
Civics for All	0	0	0	(3,756)	0	(3,756)
Contract Reduction	0	0	0	(4,000)	0	(4,000)
E&E Reductions	0	0	0	(54,022)	0	(54,022)
Expanded Arts Instruction	0	0	0	(15,469)	0	(15,469)
Health Ed Works	0	0	0	(1,868)	0	(1,868)
Hiring Freeze	(7,600)	0	(7,600)	(46,641)	0	(46,641)
Indirect Cost Rate	(2,231)	0	(2,231)	0	0	0
OTPS Savings	(50,000)	0	(50,000)	0	0	0
Per Session Savings	(50,000)	0	(50,000)	0	0	0
Professional Development Reduction	0	0	0	(67,000)	0	(67,000)
Rat Reduction Mitigation	0	0	0	(587)	0	(587)
School Food	0	0	0	(9,600)	0	(9,600)
SONYC Afterschool	0	0	0	(5,000)	0	(5,000)
Temporary FSF Reduction	0	0	0	(100,000)	0	(100,000)
Temporary SAM Reduction	0	0	0	(40,000)	0	(40,000)
Subtotal, PEGs	(\$111,401)	\$0	(\$111,401)	(\$470,087)	\$0	(\$470,087)
TOTAL, All Changes FY20 Exec	(\$106,960)	\$129,011	\$22,052	(\$87,523)	(\$375,434)	(\$462,957)
DOE Budget as of the Executive FY21 Budget	\$14,235,859	\$14,081,730	\$28,317,590	\$13,780,212	\$13,759,876	\$27,540,088