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Report to the Committee on Finance and the  
Committee on General Welfare on the Fiscal  
2024 Executive Plan and the Fiscal 2024  
Executive Capital Commitment Plan for the

# **Administration for Children's Services**

**May 8, 2023**

Prepared by Austrid Chan, Financial Analyst



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### Administration for Children’s Services (ACS) Budget Overview

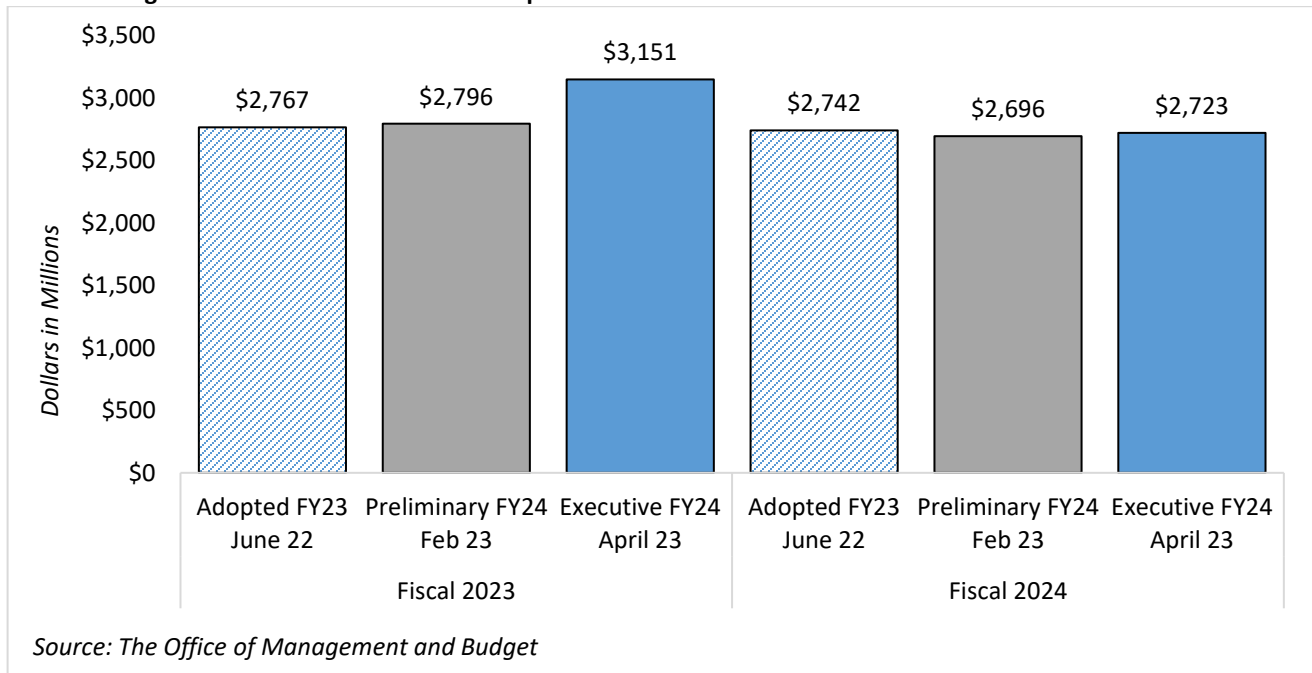
On April 26, 2023, the Administration released the Executive Financial Plan for Fiscal 2023-2027 (Executive Plan) which includes a proposed Fiscal 2024 budget of \$106.7 billion. This report offers a review of the Administration for Children’s Services’ (the Department or ACS) Fiscal 2024 Executive Budget, including proposed budget actions taken in the Executive Plan. For additional information on ACS’ Preliminary Budget, please refer to the Fiscal 2024 Preliminary Budget report at: <https://council.nyc.gov/budget/wp-content/uploads/sites/54/2023/03/ACS.pdf>.

The Department’s projected Fiscal 2024 budget of \$2.72 billion represents 2.5 percent of the City’s proposed Fiscal 2024 budget in the Executive Plan.

ACS’ Fiscal 2024 budget increased by \$27.5 million (1 percent), from the \$2.70 billion budgeted in the Fiscal 2024 Preliminary Financial Plan (Preliminary Plan) presented in January. The increase is the result of a number of actions taken, most significant of which are: additional personal services-related funding for DC37 collective bargaining and workforce enhancement (\$41.6 million) and revenue realignment for detention revenue (\$11.4 million). The Executive Plan includes no savings in Fiscal 2023, but over \$40 million in Programs to Eliminate the Gap (PEGs) savings in Fiscal 2024 and in the outyears.

ACS’ current Fiscal 2023 budget is \$3.15 billion, 13.9 percent larger than the agency’s Fiscal 2023 Adopted Budget (\$2.77 billion) and \$354.5 million, 12.7 percent, larger than the budget presented in the Preliminary Plan.

**Chart 1: Budget for Fiscals 2023 and 2024: Comparison of the Last Three Financial Plans**



### Personal Services and Headcount

ACS’ Executive Plan includes funding for a total of 7,079 full-time positions in the current year and in Fiscal 2024. The current plan represents a growth in agency headcount of six positions in Fiscal 2023 since adoption. The additional six headcount positions are in the Child Care Services program area and reflected in the Fiscal 2024 Preliminary Plan.

In the Executive Plan, funding for ACS’ personal services (all agency staffing related expenses) comprise \$552.5 million or 17.5 percent of the agency’s total Fiscal 2023 budget. This decreases to \$549.7 million in Fiscal 2024, but increases as a share of the agency’s budget to 20.2 percent.

<i>Dollars in Thousands</i>	2021	2022	2023	Executive Plan		*Difference
	Actual	Actual	Adopted	2023	2024	2023 - 2024
<b>Spending</b>						
Personal Services	\$536,355	\$558,728	\$515,703	\$552,497	\$549,696	\$33,993
Other Than Personal Services	1,997,752	2,088,104	2,251,259	2,598,151	2,173,782	(77,478)
<b>TOTAL</b>	<b>\$2,534,107</b>	<b>\$2,646,832</b>	<b>\$2,766,962</b>	<b>\$3,150,648</b>	<b>\$2,723,478</b>	<b>(43,484)</b>
<b>Budgeted Headcount</b>						
Full-Time Positions - Civilian	6,847	6,328	7,073	7,079	7,079	6
<b>TOTAL</b>	<b>6,847</b>	<b>6,328</b>	<b>7,073</b>	<b>7,079</b>	<b>7,079</b>	<b>6</b>

*\*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Executive Budget.*

*Source: The Office of Management and Budget*

### Funding Sources

ACS’ budget is financed by city funds as well as federal revenues, State revenues, and intra-city funds. In the current financial plan, the Department’s primary funding source is State funds. State funding comprises 33.5 percent (\$1.06 billion) of ACS’ total funding in the current fiscal year, up from the 27.4 percent (\$757.2 million) of the Department’s budget financed by State in the Adopted 2023 budget. For Fiscal 2024, federal funding is the primary funding source comprising 39.8 percent (\$1.08 billion) of the Department’s Executive Budget for Fiscal 2024.

The \$354.5 million increase in ACS’s Fiscal 2023 and \$27.5 million increase in its Fiscal 2024 budget between the 2024 Preliminary Plan and the 2024 Executive Plan is primarily the result of modifications to city, federal and State funding. These changes include:

#### City Funding

City funding increases by \$29.5 million in Fiscal 2023 and \$2.7 million in Fiscal 2024 when compared to the Preliminary Plan. City funding totaled 37.6 percent (\$1.04 billion) of ACS’ Fiscal 2023 funding at adoption of the Fiscal 2023 Budget. In the Executive Plan, City funds for the current fiscal year increased to \$1.06 billion, but decreased as a percentage of total funding to 33.5 percent of the agency’s budget, decreasing further to 31.4 percent (\$855.6 million) in Fiscal 2024.

#### Federal Funding

Federal funding increases by \$70 million in Fiscal 2023 and \$1.9 million in Fiscal 2024 when compared to the Preliminary Plan. Federal funding comprised 34.8 percent (\$962.1 million) of ACS’ Fiscal 2023 funding at adoption of the Fiscal 2023 Budget. In the Executive Plan, ACS’ federal funding increased to \$1.03 billion in the current year but decreased as a portion of total agency funding to 32.8 percent. Meanwhile federal funding for ACS’ Fiscal 2024 budget increased to \$1.08 billion or 39.8 percent of the total agency funding for the year.

#### State Funding

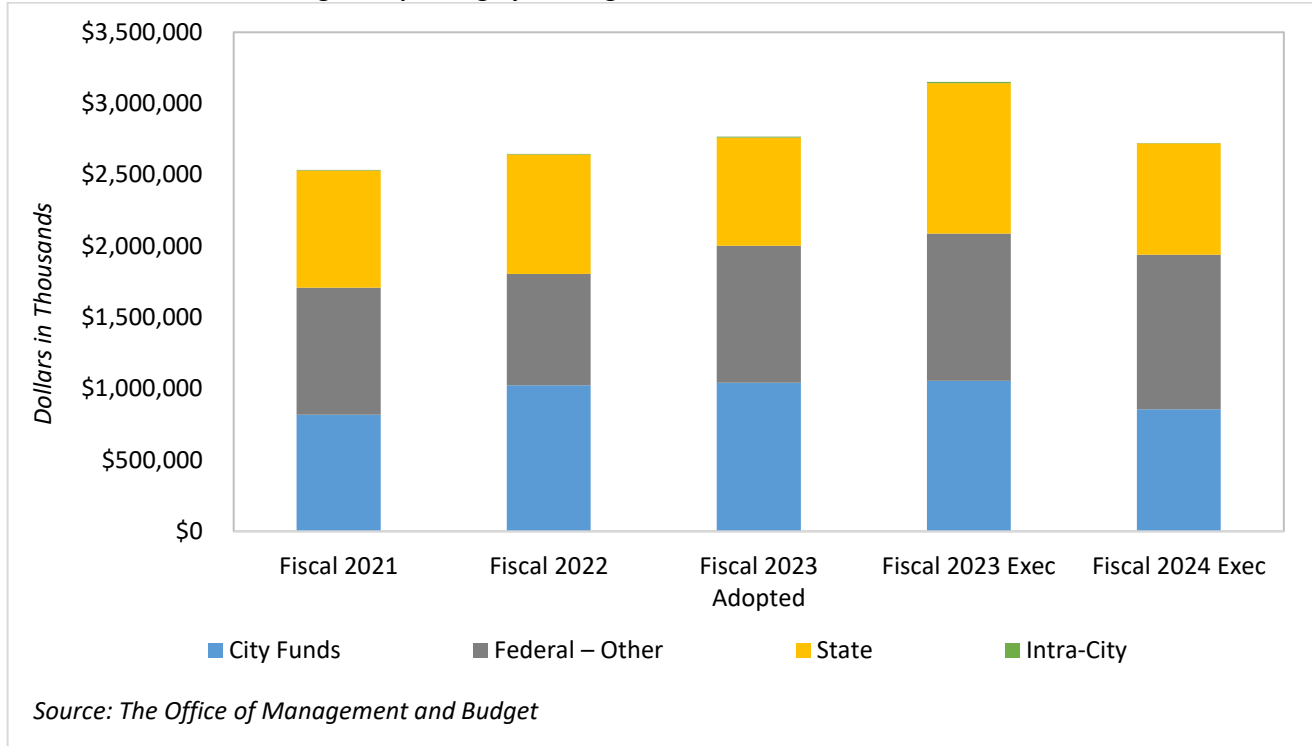
State funding for ACS increases by \$253.5 million in Fiscal 2023 and \$22.9 million in Fiscal 2024 when compared to the Preliminary Plan. The increase in state funding increased the state share of ACS’ budget in Fiscal 2023 to \$1.06 billion or 33.5 percent, and increased to \$780.9 million in Fiscal 2024 but declined as a percentage of total agency funding to 28.7 percent.

The 2023-2024 State Enacted Budget includes a number of initiatives that provide additional resources for the City’s children and their caregivers, including: \$7.6 billion over four years to further

expand eligibility for the Child Care Assistance Program; \$179 million to support over 525,000 low and middle-income taxpayers and 630,000 additional children by expanding the Empire State Child Credit (ESCC) to include children under the age of four; \$500 million in underutilized federal funds to create a state Workforce Retention Grant Program to support New York's child care workforce; \$4.8 million investment in a new Employer-Sponsored Child Care Pilot Program. It is noted that none of them are recognized in the Fiscal 2024 Executive Budget.

See Appendix A for a complete list of all changes reflected in ACS’s Fiscal 2023 and 2024 budgets since adoption of the Fiscal 2023 Budget.

**Chart 2: ACS Actual and Budgeted Spending by Funding Source**



Dollars in Thousands	2021 Actual	2022 Actual	2023 Adopted	Executive Plan		*Difference 2024 - 2023
				2023	2024	
<b>Funding</b>						
City Funds	\$818,340	\$1,024,776	\$1,041,246	\$1,055,027	\$855,550	(\$185,695)
Federal – Other	890,495	780,088	962,086	1,032,647	1,083,895	121,808
State	821,408	838,129	757,233	1,055,294	780,863	23,630
Intra-City	3,864	3,839	6,397	7,679	3,170	(3,227)
<b>TOTAL</b>	<b>\$2,534,107</b>	<b>\$2,646,832</b>	<b>\$2,766,962</b>	<b>\$3,150,648</b>	<b>\$2,723,478</b>	<b>(\$43,484)</b>

\*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Executive Budget.

Source: The Office of Management and Budget

### Program Area Budgets

In order to provide for better transparency within agency budgets, in 2007 at the behest of the City Council, the Administration began providing agency budgets broken down by program areas for fifteen of the City’s agencies. The programmatic budgets provide a summary of planned spending in each functional area of an agency.

**Table 3: Actual Spending and Budget by Program Area**

<i>Dollars in Thousands</i>	<b>Fiscal 2021 Actual</b>	<b>Fiscal 2022 Actuals</b>	<b>Fiscal 2023 Adopted</b>	<b>Fiscal 2023 Executive</b>	<b>Fiscal 2024 Executive</b>	<b>Difference 2023 - 2024</b>
<b>Budget by Program Area</b>						
Adoption Services	\$204,613	\$196,314	\$236,180	\$226,990	\$226,970	(\$9,210)
Alternatives To Detention	5,756	6,592	1,041	6,224	4,062	3,021
Child Care Services	474,689	441,414	522,831	766,009	471,476	(51,355)
Child Welfare Support	85,281	83,130	54,059	54,112	54,033	(26)
Dept. of Ed. Residential Care	89,597	78,244	96,201	83,357	93,260	(2,941)
Foster Care Services	543,860	643,435	637,346	733,770	637,288	(58)
Foster Care Support	41,542	42,365	51,784	52,009	51,783	(1)
General Administration	191,054	219,316	224,376	234,084	238,313	13,937
Head Start	7,252	84	0	0	0	0
Juvenile Justice Support	14,654	14,510	16,030	16,030	16,030	0
Non-Secure Detention	16,539	17,764	18,367	19,026	19,007	640
Placements	111,984	110,380	136,484	135,205	117,969	(18,515)
Preventive Homemaking Services	26,511	26,987	30,258	30,258	27,231	(3,027)
Preventive Services	340,699	346,859	345,629	340,817	330,437	(15,192)
Protective Services	324,906	356,460	349,302	388,714	376,628	27,326
Secure Detention	55,170	62,978	47,074	64,043	58,991	11,917
<b>TOTAL</b>	<b>\$2,534,107</b>	<b>\$2,646,832</b>	<b>\$2,766,962</b>	<b>\$3,150,648</b>	<b>\$2,723,478</b>	<b>(\$43,484)</b>

*\*The difference of Fiscal 2023 Adopted Budget compared to Fiscal 2024 Executive Budget.*

*Source: The Office of Management and Budget*

ACS’s program budget includes 16 program areas. The Executive Plan includes changes to ACS’ budget in Fiscal 2024 that impact 14 program areas (all except Head Start and Juvenile Justice Support). ACS often realigns its budget throughout the fiscal year after recognizing funding from State and federal sources and redistributing funding from holding codes into the appropriate budget codes. Below is a discussion of the most significant program area funding changes in the Executive Plan.

- **Adoption Services:** Spending on Adoption Services is \$9.2 million less (3.9 percent) when comparing the Fiscal 2024 Executive Budget to the Fiscal 2023 Adopted Budget, due to the baselining of Program to Eliminate the Gap (PEG) savings in the November 2022 Plan that is associated with a re-estimate of the budget for adoption subsidies. A steadily decreasing foster care census has resulted in fewer adoptions, which in turn has reduced the amount of subsidy provided through this program area to caregivers.
- **Alternatives to Detention (ATD):** The budget for Alternative to Detention is \$3 million greater in Fiscal 2024 than it was at adoption for Fiscal 2023 as program management for ATD is to be shifted to ACS from the Mayor’s Office of Criminal Justice (MOCJ) in Fiscal 2024. The funds associated with the management of ATD are being moved from MOCJ to ACS.
- **Child Care Services:** Funding for the Child Care Services program area in Fiscal 2024 is \$51.4 million (9.8 percent) less than it was in Fiscal 2023 at adoption, as a result of one-time funding of two initiatives in Fiscal 2023 that are not included in Fiscal 2024: \$10 million for child care vouchers for undocumented families, and \$9.2 million for Special Child Care Funding (SCCF)



vouchers for low-income families. In addition, a baselined revenue maximization initiative in the November 2022 Plan that reduced ACS' City tax-levy (CTL) budget by \$23.8 million as it anticipated funding swaps from the State and federal government, and a baselined reduction of \$7.2 million in the Fiscal 2024 Executive Plan to maximize revenue from Child Care Block Grant also contributed to the decline.

- **Department of Education (DOE) Residential Care:** Funding for DOE Residential Care is \$2.9 million (3.1 percent) less in the current plan for Fiscal 2024 than it was at adoption for Fiscal 2023 due to a decrease in the number of children who DOE thinks would need residential care. ACS reports that they are not involved in the planning of this program area and only provide the funding for the program as needed.
- **General Administration:** The budget for General Administration increases by \$13.9 million (6.2 percent) between Fiscal 2023 at adoption and Fiscal 2024 in the Executive Plan, the result of an additional \$8.9 million in Personal Services due to the settlement of the DC37 collective bargaining agreement and a \$5 million lease adjustment.
- **Placements:** Funding for the Placements program area is \$18.5 million (13.6 percent) less in the Executive Plan for Fiscal 2024 than it was in Fiscal 2023 at adoption, primarily the result of a \$7 million PEG for Office of Children and Family Services (OCFS) placement, starting in Fiscal 2024. This reduction is a re-estimate based on decreased census and spending. In addition, the November 2022 Plan baselined a reduction of \$8.6 million for non-secure placement services in the Close to Home program, beginning in Fiscal 2024. As the number of youths placed in non-secure settings has decreased, the Administration has regularly adjusted the agency's budget to reflect the lower census. The Council has previously called for such savings in youth placements.
- **Preventive Homemaking Services:** The budget for the Preventive Homemaking Services program area decreases by \$3 million (10 percent) between Fiscal 2023 adoption and the current Fiscal 2024 budget as a result of a change in timing for the receipt of funding from Human Resources Administration (HRA). ACS confirms there is no reduction in service in light of the budget decrease.
- **Preventive Services:** Funding for the Preventive Services program area decreases by \$15.2 million (4.4 percent) between Fiscal 2023 adoption and the current Fiscal 2024 budget primarily as result of the baselined reduction of \$8.5 million to more accurately reflect the underutilization of preventive slot.
- **Protective Services:** The Protective Services program area is \$27.3 million (7.8 percent) greater in Fiscal 2024 in the Executive Plan than it was in Fiscal 2023 at adoption driven by \$23 million higher costs in Personal Services the result of the settlement of the DC37 collective bargaining agreement.
- **Secure Detention:** Funding for the Secure Detention program area is \$11.9 million (25.3 percent) greater in Fiscal 2024 in the Executive Plan than it was in Fiscal 2023 at adoption due to revenue realignment, for which the Fiscal 2024 Executive Plan includes a baselined increase of \$11.4 million in detention revenue from the State government.

## Executive Plan Changes

Each financial plan is comprised of changes to an agency's budget from the prior plan. These changes are comprised of new needs that have not previously been included in the agency's budget, other adjustments to existing spending (these adjustments can involve adding additional funding or removing funding), savings programs which provide additional resources either through reduced spending or increased revenue, and savings restorations which include the restoration of expenditures that had been reduced in prior financial plans.

A summary of all changes made to ACS' financial plan since adoption can be found in Appendix A.

## New Needs

ACS' Executive Plan includes two new needs, totaling \$103.9 million in Fiscal 2023 only.

- **Child Care** (\$56.8 million in Fiscal 2023). The Executive Plan includes an additional \$56.8 million in Fiscal 2023 as a result of the 2022 State Market Rate increase for Child Care providers. ACS reports that they have approximately 4,000 providers who are in the process of applying for the higher rate. The agency is aware this funding is for Fiscal 2023 only and is working with the Office of Management and Budget (OMB) to secure funding for the outyears.
- **Foster Care** (\$47.2 million in Fiscal 2023). The Executive Plan includes an additional \$47.2 million in Fiscal 2023, resulting from the statewide settlement increasing the Foster Parent Stipends and Adoption Subsidies. ACS is now required to reimburse foster parents at 100 percent. In addition, according to OMB, the Maximum State Aid Rates (MSAR) were also increased. This funding reflects the additional cost of the new rates. The agency is aware this funding is for Fiscal 2023 only and is working with OMB on securing funding for the outyears.

## Other Adjustments

ACS' Executive Plan includes \$250.6 million in other adjustments in Fiscal 2023 and \$68.5 million in Fiscal 2024. Some of the major adjustments include the following.

- **Child Care State Market Rate Increase** (\$186 million in Fiscal 2023). Because of the State Market Rate increase for Child Care providers, the Executive Plan includes an additional \$66.6 million in federal funding and \$119.3 million in State funding in Fiscal 2023 only.
- **Workforce Enhancement** (\$7.3 million in Fiscal 2023, \$8.1 million in Fiscal 2024 and in the outyears). The Executive Plan includes additional personal services-related funding for providers of non-foster care programs. ACS is currently working with OMB on which eligible contracts they could apply to.
- **DC37 Collective Bargaining** (\$36.4 million in Fiscal 2023, \$33.5 million in Fiscal 2024, \$45 million in Fiscal 2025, \$56.6 million in Fiscal 2026 and 2027). The Executive Plan includes additional personal services-related funding related to the settlement of the DC37 labor contract. ACS estimates that this funding would primarily affect staff working in detention facilities and child protective staff.
- **Detention Revenue Increase** (\$11.4 million in Fiscal 2023 and in the outyears). The Executive Plan includes baselined revenue realignment of \$11.4 million for detention revenue received from the State government.



- **Supervision and Treatment Services for Juveniles Program (STSJP) Revenue** (\$3.2 million in Fiscal 2023). The recognition of State revenues for STSJP increases ACS' budget by \$3.2 million in Fiscal 2023. These funds are used to operate programs that seek to prevent the detention and placement of youth in the juvenile justice system. Similarly in Fiscal 2023, \$2 million of City funds are added, transferred from the Department of Probation (DOP), for the required City match of the state funding for STSJP. ACS generally recognizes the State revenue, then funds DOP via an Intra-City reimbursement mechanism. The Executive Financial Plan does not include similar changes in the outyears because the annual State STSJP grant amount can vary.
- **Nurse Family Partnership** (\$1.8 million in Fiscal 2023). The Executive Plan includes \$1.8 million for the Nurse Family Partnership, an evidence-based nurse home visiting program for low-income first-time mothers. Since it is categorized as prevention services, this funding passes through ACS to Department of Health and Mental Hygiene (DHMH).

### Program to Eliminate the Gap (PEG)

ACS' Executive Plan includes \$41 million of additional resources in Fiscal 2024 and in the outyears as part of the citywide PEG savings plan. The agency was able to locate additional resources in six initiatives, including:

- **Close to Home Re-estimate** (\$3.9 million reduction in Fiscal 2024, \$4 million reduction in Fiscal 2025 and in the outyears). The Executive Plan includes a reduction of City tax-levy (CTL) spending on Close to Home starting in Fiscal 2024. The Council has called for reductions in Close to Home spending for years, noting that the system-wide census is far below capacity. ACS reports that there are currently only 50 youths in the system with capacity of 250 beds. The savings are generated by reflecting the closure of one site with 16 beds for girls that has been empty for 18 months.
- **Family Court Services** (\$4.3 million reduction in Fiscal 2024 and in the outyears). The Executive Plan includes a reduction of \$1.7 million of CTL spending and \$2.6 million of State and federal spending for Family Court Services, starting in Fiscal 2024. The savings are generated by less than anticipated mental health and substance abuse services at Family Courts. ACS claims that this PEG is a budget adjustment to more accurately reflect the spending, and would not affect the number of attorneys employed.
- **Fringe Benefits Reimbursement** (\$10 million reduction in Fiscal 2024 and in the outyears). The Executive Plan includes a baselined CTL reduction in fringe benefits, resulting from successful negotiation with the federal government on fringe rates. ACS anticipates no impact on its staffing level.
- **OCFS (Office of Children and Family Services) Placement** (\$7.14 million reduction in Fiscal 2024, \$7.06 million reduction Fiscal 2025, and \$7.01 million reduction in Fiscal 2026 and 2027). The Executive Plan includes a baselined CTL reduction for OCFS placement starting in Fiscal 2024. The savings are the result of a budget realignment with re-estimates based on decreased census and spending.
- **Preventive Re-estimate** (\$8.5 million in Fiscal 2024 and in the outyears). The Executive Plan includes a baselined reduction for preventive service slots starting in Fiscal 2024. The savings are the result of preventive service slot re-estimates due to underutilization.

- **Special Child Care Voucher** (\$7.2 million in Fiscal 2024 and in the outyears). The Executive Plan includes a baselined CTL reduction for Special Child Care Funding (SCCF) vouchers starting in Fiscal 2024, this action will eliminate all the currently baselined \$7.2 million for SCCF vouchers. This savings is the result of shifting eligible Special Child Care vouchers to the Child Care Block Grant (CCBG) to maximize State block grant funding for childcare. ACS will reach out to families affected and help with the transition accordingly. However, it is uncertain whether all families currently benefited from SCCF vouchers will be eligible for CCBG.

### Fiscal 2024 Preliminary Budget Response

In the City Council’s Fiscal 2024 Preliminary Budget Response (Budget Response)<sup>1</sup>, the Council identified several areas of concern relating to child care. Despite the increased funding for certain areas there are still some essential programs that did not receive additional support in the Executive Plan. No new funding was added in a number of areas highlighted by the City Council in its response to the Mayor’s Preliminary Fiscal 2024 Financial Plan.

#	Response Priorities	Amount Requested	Amount in the Exec Budget
1	Fund Low-Income Childcare Vouchers	\$9.2 Million	\$0
2	Support Promise NYC	\$10 Million	\$0

- **Fund Low-Income Childcare Vouchers:** In the Budget Response, the Council called on the Administration to add \$9.2 million for Special Child Care Funding (SCCF) vouchers administered by ACS. Subsidized childcare offered through these ACS vouchers is a critical resource for thousands of New York families. SCCF vouchers are provided to low-income families engaged in work, education, or training. In Fiscal 2023, ACS’ budget includes a total of \$16.4 million for SCCF vouchers, of which \$9.2 million is one-time funding that is not baselined. Restoring the additional \$9.2 million funding in Fiscal 2024 would add 757 new low-income SCCF vouchers, bringing the total to 1,347 vouchers. The Administration did not fund this proposal in the Executive Plan. Furthermore, the Executive Plan eliminates all the currently baselined \$7.2 million for SCCF vouchers.
- **Support Promise NYC:** The Budget Response called on the Administration to provide \$10 million to support Promise NYC, a program providing childcare services to undocumented children and their families. The program helps families who previously did not qualify for other state or federal programs due to their immigration status, particularly newly arrived asylum seekers. ACS partners with community-based organizations to connect families to these services. In Fiscal 2023, the City allocated \$10 million to provide support for 600 children. ACS reports that as of March 2023, 172 children had been enrolled into the program while 304 children have been deemed eligible for the program. As the number of families seeking asylum arriving in New York City has risen, the need for this program has only increased. The Administration did not fund this proposal in the Executive Plan.

<sup>1</sup> The full response can be found at: <http://council.nyc.gov/wp-content/uploads/2023/04/Fiscal-2024-Preliminary-Budget-Response.pdf>

## Federal and State Budget Risks

- The expiration of the federal Title IV-E waiver represents a risk to ACS' federal funding. The State Comptroller Report released in February 2023 estimated that the expiration of Foster Care (Title IV-E) waiver would cost ACS \$120 million per year from Fiscal 2024 to Fiscal 2027<sup>2</sup>. Title IV-E provides for federal reimbursement of a portion of the maintenance and administrative costs of foster care for children who meet specified federal eligibility requirements. These federal funds help offset the State and local costs of providing foster care to children. No extension has been announced for Title IV-E and future Financial Plans are expected to require additional City funds to backfill ongoing expenses.
- The State continues to exclude New York City from \$250 million of funding available for the Raise the Age, and ended its support for the City's Close to Home (CTH) placement program which was created in 2012. The State initially authorized an appropriation of \$40 million for CTH for the City, however, ACS reports that only \$30.5 million was received annually. The five-year statute sunsetted in 2018 and the State budget eliminated all funding for CTH for the City. ACS has struggled for the past five years to restore the funding. This year, the State Fiscal 2024 Executive Plan proposes Article VII legislation that would make CTH initiative permanent, however, no funding is included for its operation. The State currently pays a share of the CTH cost for youth in all counties except the City, making it very hard for ACS to sustain the program.

## Capital Plan Overview

On April 26, 2023, Mayor Eric Adams released the Executive Capital Commitment Plan for Fiscal 2023-2027 (the Commitment Plan) and the Fiscal 2024-2033 Ten-Year Capital Strategy (the Strategy).

This section will provide an overview of the Commitment Plan, and the Ten-Year Strategy for the Administration for Children's Services.

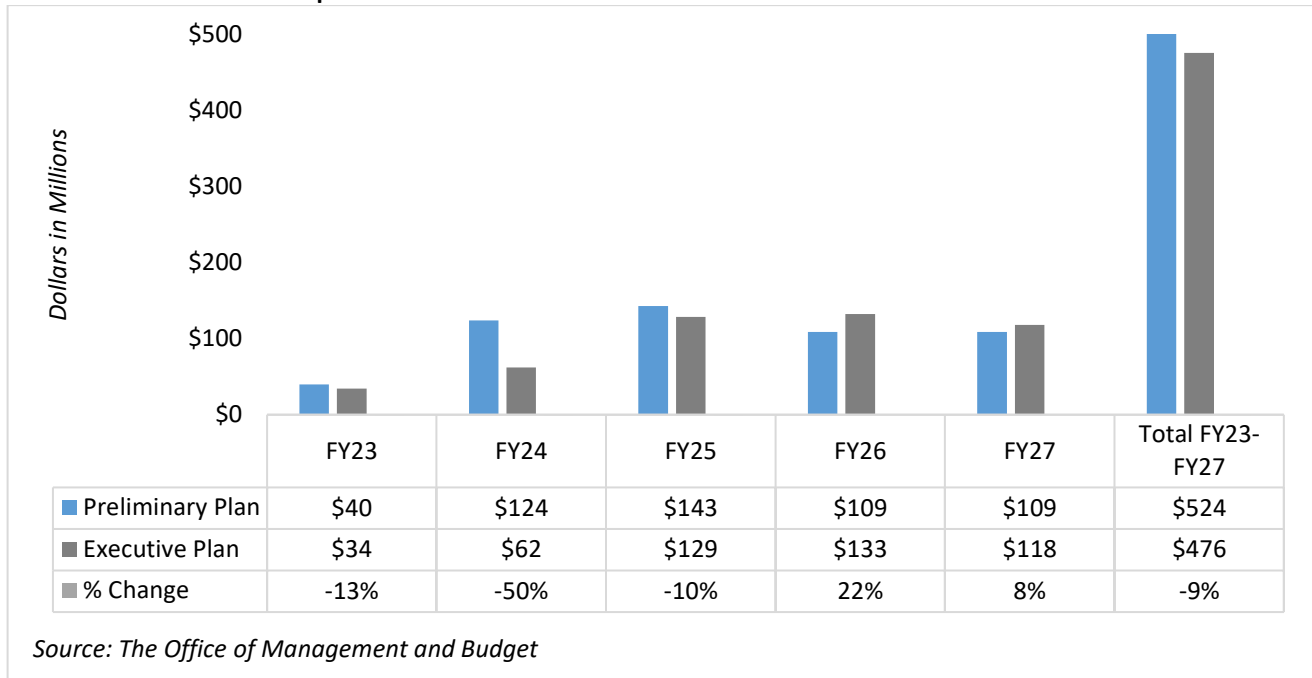
## Fiscal 2023-2027 Capital Commitment Plan

ACS' commitments for Fiscal 2023 through 2027 as presented in the Fiscal 2024 Capital Commitment Plan total \$476.1 million, 9 percent less than the total for the same period presented in the Preliminary Capital Commitment Plan released in January. The Department's planned commitment comprise less than half a percent of the City's total \$97.9 billion Fiscal 2023 through 2027 plan.

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<sup>2</sup> Review of the Financial Plan of the City of New York. Office of the New York State Comptroller.  
<https://www.osc.state.ny.us/files/reports/osdc/pdf/report-16-2023.pdf>

**Chart 3: Fiscal 2023-2027 Capital Commitment Plan**



The amount of commitments planned for each year of the plan period is disproportionately back-loaded, with 7.2 percent of the entire planned expenditure in the current year, 13.1 percent in Fiscal 2024, and 27.0, 27.9 and 24.8 percent in Fiscals 2025, 2026, and 2027 respectively.

**Capital Highlights**

- **Secure Detention Projects.** The Capital Commitment Plan shifts \$46.8 million to the outyears for Phase 2.0 new construction projects at the Horizon and Crossroads juvenile detention facilities, which include programmatic, recreational, and educational classroom spaces. The total amount for these projects across the five-year plan is \$275 million, representing about 58 percent of ACS’ capital plan.
- **Information Technology and Infrastructure.** The Commitment Plan includes a reduction of \$3 million in Fiscal 2024 for PC replacement, voice over internet protocol, and the human resources, personnel, budget-tracking system. Meanwhile, \$3 million is included in Fiscal 2024 for legal case management system, interactive voice response, and audit management solution.

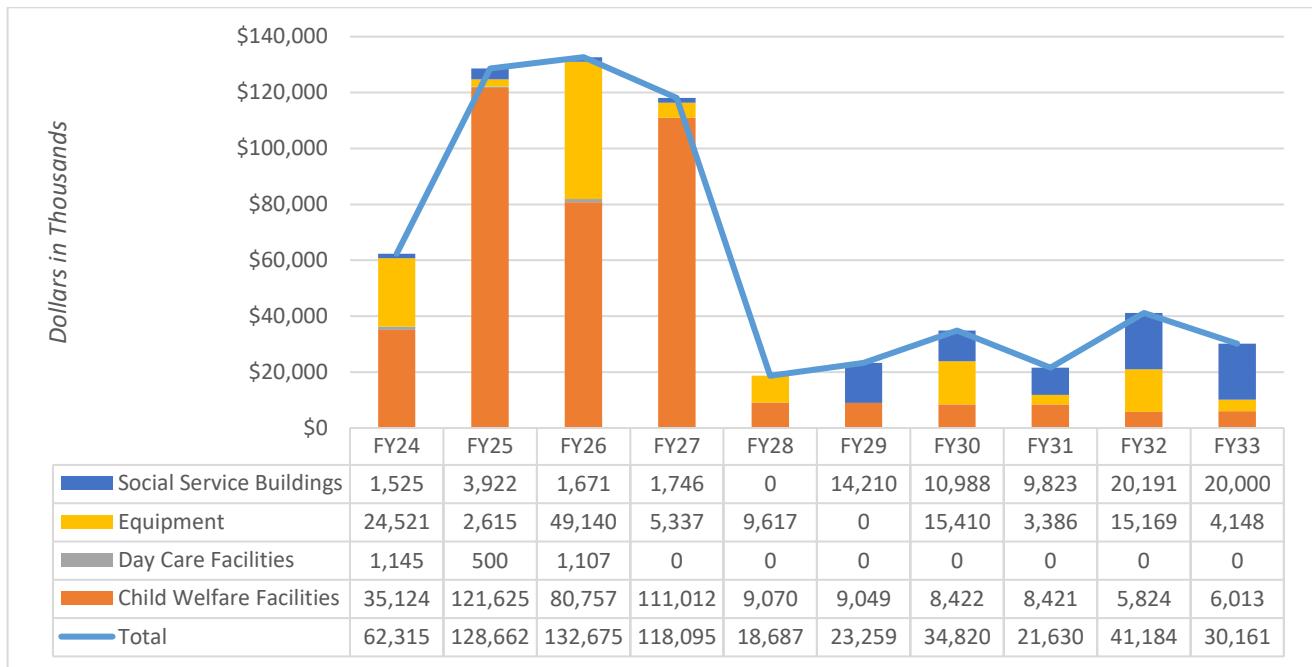
**Executive Ten-Year Capital Strategy - Fiscal 2024-2033**

The Ten-Year Strategy is the City’s long-term capital planning document that provides a framework for capital spending by agency. The Strategy is released every two years as mandated by the City Charter.

The City’s Ten-Year Strategy totals \$164.8 billion (all funds). The Strategy provides information on the comprehensive infrastructure planning that the City undertakes and explains the connection between capital investment and strategic priorities. It is designed to help prioritize investment decisions across all capital agencies and communicate to the public an integrated approach to capital planning across infrastructure types, in line with the growth of the City.

ACS’ Ten-Year Strategy includes \$611.5 million in Fiscal 2024–2033 for capital construction and reconstruction projects. The funding includes \$395.3 million for child welfare facilities and \$129.3 million for equipment.

**Chart 4: Fiscal 2024-2033 Ten-Year Capital Strategy**



As illustrated in the chart above, the Ten-Year Capital Strategy contains almost all of its capital spending in the first four years. The above spending plan essentially frontloads capital spending in the first four years of the Plan with minimal amounts allocated in the last six years of the ten year-plan.

Appendix A: Budget Actions since Fiscal 2023 Adoption

<i>Dollars in Thousands</i>	Fiscal 2023			Fiscal 2024		
	CITY	NON-CITY	TOTAL	CITY	NON-CITY	TOTAL
<b>ACS Budget as of the Adopted 2023 Budget</b>	<b>\$1,041,246</b>	<b>\$1,725,716</b>	<b>\$2,766,962</b>	<b>\$901,497</b>	<b>\$1,840,809</b>	<b>\$2,742,306</b>
<b>New Needs – Nov.</b>						
None	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal, New Needs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Adjustments – Nov.</b>						
Fringe Benefits Reimbursement	\$21,253	\$0	\$21,253	\$0	\$0	\$0
FY23CESFRANT	0	44	44	0	0	0
IC W/ ACS - Takedown	0	(200)	(200)	0	(200)	(200)
Plumbers Collective Bargaining Funding	18	19	37	18	19	37
RECORDS MANAGEMENT GRANT	0	75	75	0	0	0
Workforce Enhancement	0	424	424	0	0	0
<b>Subtotal, Other Adjustments</b>	<b>\$14,646</b>	<b>\$2,817</b>	<b>\$17,463</b>	<b>(\$6,607)</b>	<b>\$2,698</b>	<b>(\$3,910)</b>
<b>Programs to Eliminate the Gap (PEGs) – Nov.</b>	0	10,667	10,667	0	0	0
Adoption Subsidy Re-estimate	(\$9,304)	\$0	(\$9,304)	(\$9,304)	\$0	(\$9,304)
Fringe Benefits Reimbursement	(21,253)	0	(21,253)	0	0	0
Non-secure Placement Re-estimate	0	0	0	(8,649)	0	(8,649)
Revenue Maximization	0	0	0	(23,794)	0	(23,794)
Telecommunication Savings	(69)	(109)	(178)	(206)	(327)	(533)
<b>Subtotal, PEGs</b>	<b>(\$30,626)</b>	<b>(\$109)</b>	<b>(\$30,735)</b>	<b>(\$41,954)</b>	<b>(\$327)</b>	<b>(\$42,281)</b>
<b>Grand Total</b>	<b>(\$15,980)</b>	<b>\$2,708</b>	<b>(\$13,272)</b>	<b>(\$48,562)</b>	<b>\$2,371</b>	<b>(\$46,191)</b>
<b>ACS Budget as of the November 2022 Plan Budget</b>	<b>\$1,025,266</b>	<b>\$1,728,424</b>	<b>\$2,753,690</b>	<b>\$852,935</b>	<b>\$1,843,180</b>	<b>\$2,696,115</b>
<b>ACS Budget as of the November 2022 Plan Budget</b>	<b>\$1,025,266</b>	<b>\$1,728,424</b>	<b>\$2,753,690</b>	<b>\$852,935</b>	<b>\$1,843,180</b>	<b>\$2,696,115</b>
<b>New Needs – Prelim.</b>						
None	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal, New Needs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Adjustments – Prelim.</b>						
Council Member Items	\$160	\$0	\$160	\$0	\$0	\$0
FY23 FCBG FUNDING NCREASE	0	42,214	42,214	0	0	0
Heat, Light and Power	33	0	33	0	0	0
YMI Funding Adjustment	100	0	100	0	0	0
<b>Subtotal, Other Adjustments</b>	<b>\$293</b>	<b>\$42,214</b>	<b>\$42,508</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Programs to Eliminate the Gap (PEGs) – Prelim.</b>						
Vacancy Reduction - IC	(\$53)	\$0	(\$53)	(\$107)	\$0	(\$107)
<b>Subtotal, PEGs</b>	<b>(\$53)</b>	<b>\$0</b>	<b>(\$53)</b>	<b>(\$107)</b>	<b>\$0</b>	<b>(\$107)</b>
<b>Grand Total</b>	<b>\$240</b>	<b>\$42,214</b>	<b>\$42,454</b>	<b>(\$107)</b>	<b>\$0</b>	<b>(\$107)</b>
<b>ACS Budget as of the Preliminary 2024 Budget</b>	<b>\$1,025,506</b>	<b>\$1,770,638</b>	<b>\$2,796,145</b>	<b>\$852,830</b>	<b>\$1,843,180</b>	<b>\$2,696,010</b>
<b>Budget as of the Preliminary 2024 Budget</b>	<b>\$1,025,506</b>	<b>\$1,770,638</b>	<b>\$2,796,145</b>	<b>\$852,830</b>	<b>\$1,843,180</b>	<b>\$2,696,010</b>
<b>New Needs – Exec.</b>						
Child Care	\$56,776	\$0	\$56,776	\$0	\$0	\$0
State Mandate	47,169	0	47,169	0	0	0
<b>Subtotal, New Needs</b>	<b>\$103,945</b>	<b>\$0</b>	<b>\$103,945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Adjustments – Exec.</b>						
ACS Healthcare Bonus	\$0	\$54	\$54	\$0	\$0	\$0
Agency Realignment Mod DFS	0	229	229	0	310	310
Agency Realignment Mod EA	0	536	536	0	851	851
Agency Realignment Mod EA2	0	0	0	0	414	414
Agency Realignment Mod FDC	0	0	0	0	0	0
Agency Realignment Mod FDC2	0	12	12	0	83	83
Agency Realignment Mod FDC3	0	0	0	0	385	385
Agency Realignment Mod FPS	0	22	22	0	40	40
Agency Realignment Mod FPS2	0	62	62	0	124	124
Agency Realignment Mod PPM	0	0	0	0	1,318	1,318
Agency Realignment Mod PPM2	0	306	306	0	306	306
Agency Realignment Mod PPM3	0	0	0	0	0	0



<i>Dollars in Thousands</i>	Fiscal 2023			Fiscal 2024		
	CITY	NON-CITY	TOTAL	CITY	NON-CITY	TOTAL
DC 37 collective bargaining adjustment	\$159	\$0	\$159	\$157	\$0	\$157
DC 37 Collective Bargaining Adjustment (IC Funds - ACS)	5	0	5	3	0	3
DC37 Collective Bargaining	17,316	19,113	36,429	15,946	17,523	33,468
EHV	0	225	225	0	0	0
EXPIRED CARE FOOD PROG	0	0	0	0	(100)	(100)
Expired Grant System Care	0	(43)	(43)	0	(43)	(43)
Expired OCFS - REIMBURSEMENT	0	0	0	0	0	0
Expired program	0	0	0	0	(78)	(78)
Fringe Benefits Reimbursement	0	0	0	10,000	0	10,000
from 0302/11966 to 4703/652	0	50,044	50,044	0	0	0
from 0302/11968 to 4703/652	0	16,573	16,573	0	0	0
from 0302/25910 to 4703/65	0	2,679	2,679	0	0	0
from 0302/26090 to 4703/652	0	116,670	116,670	0	0	0
from 1604/543 to 6622/414	0	0	0	0	0	0
from 5315+5415/653 to 7703/652	0	0	0	0	0	0
from 8713/499 to 3703/652	0	0	0	0	0	0
FY23 CC STIPEND CUNY FUNDING	0	0	0	0	0	0
FY23 CC STIPEND NC FUNDING	0	0	0	0	0	0
FY23 DFC PAYROLL	0	0	0	0	0	0
FY23 Fair Futures FPS2DYFJ	0	0	0	0	0	0
FY23_Detention revenue increase	0	11,352	11,352	0	11,352	11,352
FY23_MOCJ	0	0	0	0	0	0
FY23_RevAlign	0	2,301	2,301	0	2,301	2,301
FY23_STSJP_rev1	0	3,213	3,213	0	0	0
FY24_RTA_BASE2	0	0	0	0	0	0
Heat, Light and Power	(230)	0	(230)	(338)	0	(338)
IC W/ACS - ABC Program	0	1,482	1,482	0	0	0
Lease Adjustment	0	0	0	1,774	1,704	3,478
NFP COPS Transfer (w/ACS)	1,010	0	1,010	0	0	0
Nurse Family Partnership	0	1,772	1,772	0	0	0
OEO Funding Adjustment	179	0	179	0	0	0
RE_ALNINDTLIVNG	0	(1,172)	(1,172)	0	(1,172)	(1,172)
REALIGNNYIII	0	85	85	0	85	85
REALNINDT_JDPIN	0	(2,301)	(2,301)	0	(2,301)	(2,301)
Safe Harbor Realignment	0	(324)	(324)	0	(440)	(440)
STSJP Transfer	1,969	0	1,969	0	0	0
TO FUND HOMOVE 6622/414	0	0	0	0	0	0
Workforce Enhancement	7,376	(117)	7,259	8,226	(117)	8,109
YMI Funding Adjustment	0	0	0	155	0	155
<b>Subtotal, Other Adjustments</b>	<b>\$27,784</b>	<b>\$222,774</b>	<b>\$250,559</b>	<b>\$35,923</b>	<b>\$32,545</b>	<b>\$68,468</b>
<b>Programs to Eliminate the Gap (PEGs) – Exec.</b>						
Close to Home Re-estimate	\$0	\$0	\$0	(\$3,945)	\$0	(\$3,945)
Family Court Services	0	0	0	(1,742)	(\$2,558)	(4,300)
Fringe Benefits Reimbursement	0	0	0	(10,000)	\$0	(10,000)
OCFS Placement	0	0	0	(7,141)	\$0	(7,141)
Preventive Re-estimate	0	0	0	(3,211)	(\$5,239)	(8,450)
Prior Year Revenue	(102,208)	102,208	0	0	\$0	0
Special Child Care Voucher	0	0	0	(7,161)	\$0	(7,161)
<b>Subtotal, PEGs</b>	<b>(\$102,208)</b>	<b>\$102,208</b>	<b>\$0</b>	<b>(\$33,201)</b>	<b>(\$7,797)</b>	<b>(\$40,998)</b>
<b>Grand Total</b>	<b>\$29,522</b>	<b>\$324,982</b>	<b>\$354,504</b>	<b>\$2,722</b>	<b>\$24,748</b>	<b>\$27,469</b>
<b>ACS Budget as of the Executive 2024 Budget</b>	<b>\$1,055,027</b>	<b>\$2,095,620</b>	<b>\$3,150,648</b>	<b>855,550</b>	<b>\$1,867,928</b>	<b>\$2,723,478</b>