

New York City Council
Hon. Julie Menin, Speaker of the Council
Hon. Linda Lee, Chair, Finance Committee
Hon. Althea Stevens, Chair, Children and Youth Committee

**Report on the Fiscal 2027 Preliminary Plan,
the Fiscal 2027 Preliminary Capital Commitment Plan, and the Fiscal 2026
Preliminary Mayor’s Management Report for the Committee on Children and
Youth**

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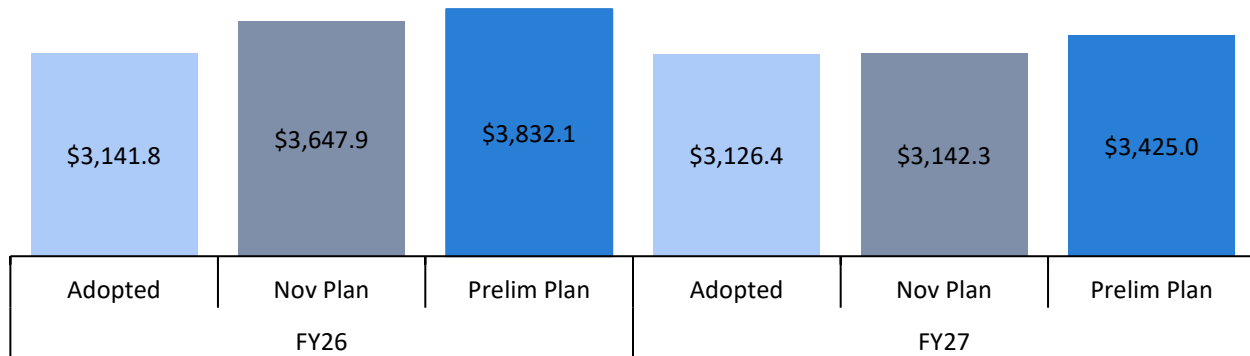
Fiscal 2027 Preliminary Plan

Administration for Children’s Services Budget Overview

The Administration for Children’s Services (ACS) aims to protect and promote the safety of children and their families by providing a variety of programs such as child welfare (including preventive and protection), foster care, juvenile justice, and childcare and education services. ACS contracts with community-based organizations to provide support services in communities throughout the City to ensure the safety and wellbeing of children and families. ACS conducts investigations of suspected neglect and child abuse and administers detention programs for youth who are mandated into alternative community-based non-secure detention or secure detention placements. ACS’s budget has seen a significant increase since the release of the Fiscal 2026 Adopted Plan in June 2025. This is largely due to additional funding added in the Preliminary and November Plans for childcare vouchers, detention programs, and foster care payments.

The Preliminary Financial Plan for Fiscal 2026-2030 (Preliminary Plan), includes a proposed Fiscal 2027 budget of \$3.42 billion for the Administration for Children’s Services, \$282.7 million (9.0 percent) more than its \$3.14 billion Fiscal 2027 budget in the November Plan. ACS’s Fiscal 2027 budget represents 2.7 percent of the City’s proposed Fiscal 2027 budget in the Preliminary Plan. ACS’s Fiscal 2026 budget in the Preliminary Plan is \$184.1 million (5.0 percent) more than its \$3.65 billion Fiscal 2026 budget in the November Plan. The current Fiscal 2027 budget is \$283.2 million, or 9.0 percent, more than the \$3.14 billion Fiscal 2026 budget at adoption.

Comparison of the Last Three Financial Plans



Dollars in Millions

Source: New York City Office of Management and Budget

ACS Financial Summary

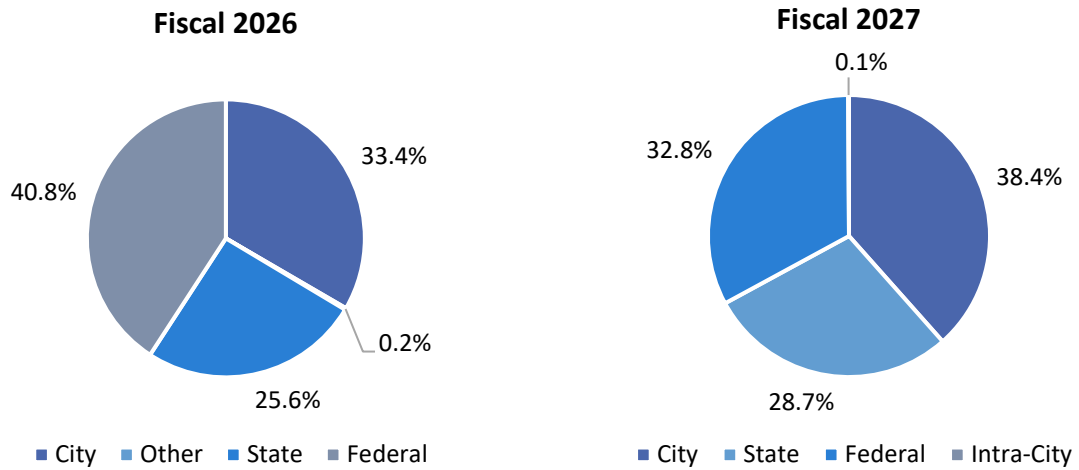
Dollars in Thousands	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27 - FY26
Budget by Program Area						
Adoption Services	\$258,305	\$255,673	\$227,260	\$227,260	\$227,270	\$10
Alternatives To Detention	8,671	8,442	7,727	7,727	15,358	7,631
Child Care Services	1,003,102	1,564,416	829,903	1,267,532	803,355	(26,548)
Child Welfare Support	83,654	81,793	53,431	53,431	53,610	179
Dept. of Ed. Residential Care	75,148	73,463	86,336	84,498	85,432	(903)
Foster Care Services	730,294	721,075	625,274	843,362	905,812	280,537
Foster Care Support	51,406	51,777	51,783	51,834	51,886	103
General Administration	229,049	229,597	268,636	275,811	262,966	(5,670)
Juvenile Justice Support	18,548	20,722	19,685	33,308	28,628	8,943
Non-Secure Detention	16,205	16,267	17,327	18,995	19,488	2,160
Placements	103,417	110,053	111,853	120,614	124,247	12,394
Preventive Homemaking Services	19,899	20,539	31,462	31,462	28,378	(3,084)
Preventive Services	330,303	336,916	338,946	340,903	335,046	(3,900)
Protective Services	348,701	365,260	411,291	418,948	418,917	7,626
Secure Detention	78,348	93,118	60,837	56,380	64,572	3,735
TOTAL	\$3,355,052	\$3,949,112	\$3,141,750	\$3,832,064	\$3,424,965	\$283,215
Funding						
City Funds	\$990,296	\$1,459,016	\$1,236,428	\$1,279,215	\$1,316,355	\$79,927
Other Categorical	20	99	0	700	0	0
State	1,082,301	771,319	791,720	981,070	981,298	189,578
Federal - Other	1,277,641	1,715,487	1,107,292	1,564,090	1,124,086	16,794
Intra-City	4,795	3,192	6,310	6,990	3,226	(3,084)
TOTAL	\$3,355,052	\$3,949,112	\$3,141,750	\$3,832,064	\$3,424,965	\$283,215
Budgeted Headcount						
Full-Time Positions - Civilian	6,455	6,449	7,026	7,082	7,089	63
Full-Time Equivalent Positions	28	55	30	32	32	2
TOTAL	6,483	6,504	7,056	7,114	7,121	65

*The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.

Source: New York City Office of Management and Budget

Budget by Funding Source

Fiscal 2027 City Funds: 38.4 percent



Source: New York City Office of Management and Budget

Personal Services (PS) and Other Than Personal Services (OTPS)



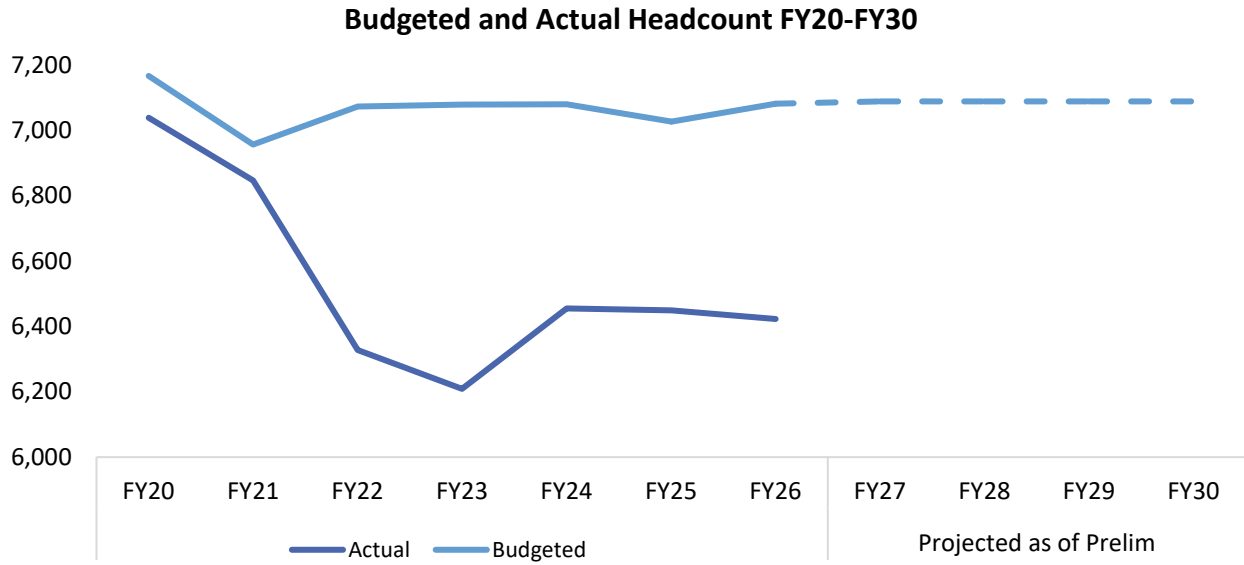
Dollars in Millions

Source: New York City Office of Management and Budget

Headcount

FY26 Budgeted Full-Time Positions: 7,082
 Actual Headcount as of January 2026: 6,423

FY27 Budgeted Full-Time Positions: 7,089
 Vacancy Rate as of January 2026: 9.3 percent



Source: New York City Office of Management and Budget

Note: Budgeted and actual headcounts are as of the end of the fiscal year, except for Fiscal 2026 where budgeted headcount is as of the Preliminary Plan and actual headcount is as of January 2026.

ACS Contract Budget

Fiscal 2027 Contract Budget: \$1.96 billion

Number of Contracts in Fiscal 2027: 574

Dollars in Thousands

Category	FY26 Adopted	Number of Contracts	FY27 Preliminary	Number of Contracts
Child Welfare Services	\$447,900	342	\$412,777	341
Children's Charitable Institutions	510,575	70	516,786	70
Cleaning Services	5,816	12	7,955	12
Contractual Services General	128,264	66	77,982	66
Data Processing Equipment	5,340	3	5,340	3
Day Care of Children	808,782	12	781,105	12
Homemaking Services	31,462	9	28,378	9
Maintenance and Operation of Infrastructure	10	1	10	1
Maintenance and Repair General	8,827	17	8,805	17
Office Equipment Maintenance	6	1	6	1
Printing Contracts	242	3	242	3
Professional Services – Computer	6,079	21	6,091	21
Professional Services – Legal	131	4	131	4
Professional Services – Other	873	2	873	2
Security Services	10,501	7	10,476	7
Social Services General	27,162	1	95,161	1
Telecommunications Maintenance	3,583	1	3,340	1
Temporary Services	2,276	3	1,746	2
Training Programs for City Employees	239	2	221	1
TOTAL	\$1,997,066	577	\$1,957,45	574

Source: New York City Office of Management and Budget

Preliminary Plan Changes

FY26 = \$184,136.1	FY27 = \$282,661.1	FY28 = \$332,149.8	FY29 = \$333,383.1	FY30 = \$334,532.0
New Needs = \$183,321.3	New Needs = \$286,702.7	New Needs = \$336,624.9	New Needs = \$336,688.1	New Needs = \$336,755.2
Other Adjustments = \$814.8	Other Adjustments = (\$4,041.6)	Other Adjustments = (\$4,475.1)	Other Adjustments = (\$3,305.1)	Other Adjustments = (\$2,223.1)
Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0	Savings = \$0

Dollars in Thousands

Significant Preliminary Plan Changes New Needs

- **Foster Care.** The Preliminary Plan includes an additional \$165.1 million in Fiscal 2026, \$263.1 million in Fiscal 2027, and \$313.0 million in Fiscal 2028 and in the outyears for payments for children in foster care and children that were adopted from foster care. The State increased the Maximum State Aid Rates (MSAR) a couple of fiscal years ago but did not include additional funding to cover the cost of the increase. The City has been providing additional funding needed on a year-to-date basis since the rate change. This increase more accurately baselines projected foster care costs.
- **Indirect Cost Funding Adjustment.** The Preliminary Plan includes an additional \$10.4 million in baseline City funding, starting in Fiscal 2026 for the indirect cost rate for human service contracts. ACS and the Mayor's Office of Management and Budget (OMB) reviewed the indirect rates approved for its contracted providers and spending in recent years and adjusted the baseline budget to more accurately reflect the anticipated need for impacted agencies.
- **Juvenile Justice Staff and Support Services.** The Preliminary Plan includes an additional \$4.6 million in City funding and 33 positions in Fiscal 2026 and \$8.1 million in baselined City funding and 40 positions, starting in Fiscal 2027, for additional staff and support services at the two juvenile detention centers operated by ACS. The new positions include custodians, special and supervising officers, and program staff. Operational costs include barber and beautician services, temporary classroom space, and other programming expenditures at Horizons and Crossroads detention centers.
- **Children's Center Staff and Support Services.** The Preliminary Plan includes additional funding from a combination of City, State, and federal sources totaling \$3.0 million in Fiscal 2026, \$4.0 million in Fiscal 2027, \$4.1 million in Fiscal 2028, and \$4.2 million in Fiscals 2029 and 2030 for the Children's Center. This funding includes an additional 13 positions at the Children's Center starting in Fiscal 2026 including special officers who provide security at the centers and behavioral and mental health staff. Operational costs include equipment, staff training, contracted clinical support, and contracted chaperones for visitation and court appearances.
- **Child Care Program Integrity.** The Preliminary Plan includes an additional \$300,000 in City funding in Fiscal 2026 and \$1.1 million baselined City funding, starting in Fiscal 2027, for 10 new positions to ensure compliance with federal regulations related to childcare vouchers. These positions will focus on program integrity and fraud deterrence, including site visits at contracted providers.

Other Adjustments

- **Juvenile Detention.** In the Preliminary Plan, \$300 million in baselined State funding was swapped for City funding across multiple agencies, starting in Fiscal 2026, as part of a recent agreement with the State regarding juvenile detention. These funds will provide support for youth diversion, prevention, and other juvenile justice and detention services. Approximately two-thirds of the additional State funding was allocated to the

Administration for Children’s Services, with the remainder allocated to other agencies that provide support and services related to youth detention. The Preliminary Plan includes a swap of \$194.5 million in baselined City funding for State funding, starting in Fiscal 2026.

- **Cost of Living Adjustment (COLA).** The Preliminary Plan includes a reduction of \$1.6 million in City funding in Fiscal 2026 and a \$2.4 million baselined reduction, starting in Fiscal 2027, for COLAs for staff at contracted providers. Similar to the indirect rate review previously noted, OMB and ACS reviewed all human service contracts to assess how budgeted funding for COLA payments compare to recent spending and made baseline adjustments, as needed, for impacted agencies.

Preliminary Mayor’s Management Report

The Preliminary Mayor's Management Report (PMMR) for Fiscal 2026 reports on three service areas and ten goals for ACS. Noteworthy metrics that were reported are detailed below.

- **Foster Care Placement.** The number of children who moved from one foster care placement to another in the first four months of Fiscal 2026 was 1.4 moves per 1,000 care days, unchanged from the same period in the prior. The PMMR indicated that ACS sometimes moves youth to a foster parent who better suits their needs. Additionally, 1,031 youth entered foster care in the first four months of Fiscal 2026, 5.2 percent less than the 1,088 who entered foster care during the same period in Fiscal 2025. In the first four months of Fiscal 2026, 34.6 percent of children entering foster care were placed with relatives, 9.6 percentage points less than in the same period last fiscal year. The PMMR notes that ACS is assessing social factors that may impact relatives’ ability to care for kin, such as rising poverty rates, decreasing unemployment rates, demographic shifts in the City’s population, and a growing percentage of children entering care as teens.
- **Childcare Voucher Enrollment.** Average childcare voucher enrollment rose 39.8 percent from 79,441 in the first four months of Fiscal 2025 to 111,023 during the same period in Fiscal 2026. This increase was driven by a 61.8 percent increase in the use of non-mandated, low-income vouchers, which rose from 45,638 to 73,847 during the same period, while mandated voucher enrollment for families receiving public assistance rose 15.6 percent from 24,669 to 28,523. According to the PMMR, the large increase in overall voucher enrollment was a result of ACS’s partnerships with other City agencies. This includes the launch of MyCity, the City’s first online childcare application system. ACS saw a 5.3 percent decline in the number of children accessing childcare with child welfare vouchers from 9,135 in the first four months of Fiscal 2025 to 8,653 during the same period in Fiscal 2026. According to the PMMR, this decrease is the result of the City being required to end childcare assistance for families whose child welfare cases have closed.

In those instances, ACS works to ensure families leaving child welfare services know they are eligible to apply for ACS's low-income vouchers.

- **Juvenile Detention.** ACS saw a decrease in juvenile detention admissions during the reporting period for the first time since Fiscal 2020. Admissions fell by 3.7 percent during the first four months of Fiscal 2026 (802) when compared to the same period in Fiscal 2025 (833). The average daily population in juvenile detention, however, increased by 21.5 percent, totaling 386.8 in the first four months of Fiscal 2026 as compared to 318.4 for the same period in Fiscal 2025. The decrease in admissions, paired with an increase in average daily population, can be explained by an increase in the average length of stay in juvenile detention facilities – the total average length of stay in detention increased by 53.8 percent, from 39 to 60 days, with greater increases for average length of stay in secure detention, from 65 days to 111 days (70.8 percent), than in non-secure detention, which rose from 17 to 20 days (17.6 percent). The PMMR notes that these increases reflect a higher proportion of youth with complex or serious cases requiring extended periods in detention.
- **Close to Home.** In the first four months of Fiscal 2026 53 youths entered the Close to Home program, a 23.3 percent increase when compared to the 43 who entered the program during the same period in Fiscal 2025. The average number of youths in Close to Home placement rose from 92 in the first four months of Fiscal 2025 to 114 in the first four months of Fiscal 2026, a 23.9 percent increase. The average number of children in Close to Home aftercare increased by 17.8 percent, from 45 in the first four months of Fiscal 2025 to 53 during that period in Fiscal 2026.

Budget Issues and Concerns, Including Federal and State Budget Risks

- **Childcare State Funding.** The State's Child Care Assistance Program (CCAP) supports ACS's need-based voucher system for childcare (ages 0-13, and up to 19 with special needs). The Governor's proposed Executive Budget for State Fiscal 2027 includes approximately \$1.5 billion in base funding for the City for the upcoming federal fiscal year, an increase from the \$1.1 billion included in each of the past two years. The budget also includes an additional \$475 million in one-time funding allocated to the City, which is analogous to the \$350 million included as one-time funding last fiscal year. This still leaves ACS with an estimated \$320 million gap in funding, based on the agency's most recent projected need, to serve the current caseload.
- **Childcare Voucher Waitlist.** The considerable growth in the demand for low-income childcare vouchers in recent years, compounded by the recent reintroduction of work requirements for public assistance recipients which the City expects to increase the level of voucher need for those clients, compelled ACS to place new low-income clients

deemed eligible on waitlist in May of last year. The waitlist has grown to over 16,000 children as of February 2026. ACS has continued to process recertifications for existing clients who submit on time and meet current eligibility criteria, as well as enrolling new public assistance clients. It remains unclear whether funding will be provided to maintain ACS's current caseload and to end the waiting list. At ACS's average voucher cost of \$19,075, it could cost an additional \$307.5 million to provide vouchers to all children currently on the waiting list. The State should provide the funding needed to fully address ACS's previously discussed funding gap and end the waiting list.

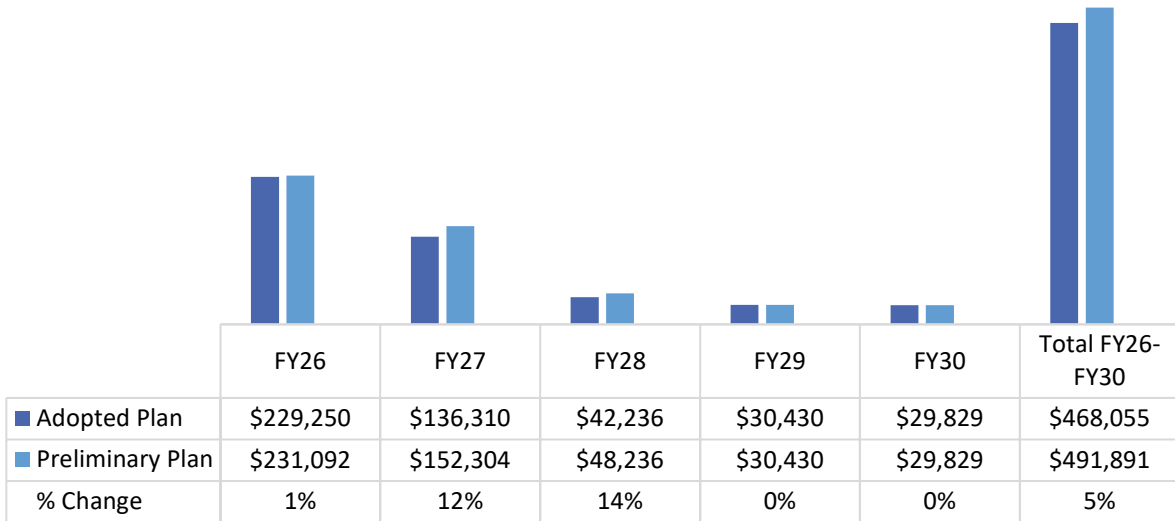
- **Childcare and Development Block Grant Uncertainty.** ACS relies on federal funding to support childcare vouchers for low-income families, with almost all federal funding provided through the Child Care and Development Block Grant (CCDBG). The President recently attempted to withhold the CCDBG grant funding from New York State, but a judge has blocked this attempt. Future federal actions that could potentially endanger the City's federal funding for childcare vouchers are an area of financial and programmatic concern.
- **Promise NYC.** Promise NYC is a City-funded program, providing community-based childcare for families that are not eligible for other subsidized voucher programs. Since its inception in Fiscal 2023, funding for Promise NYC has been added on a year-to-year basis and has not been baselined. In the Fiscal 2026 Adopted Plan, \$25 million was added for Fiscal 2026 only. No additional funding was included in the Preliminary Plan for this program. This program currently serves approximately 1,000 children. The lack of certainty of funding for the program creates an additional burden on families that rely on these vouchers. Funding should be baselined in the Executive Plan to continue this vital program in Fiscal 2027 and beyond.

Capital Commitment Plan

On February 17, 2026, the Mamdani Administration released the Preliminary Capital Commitment Plan for Fiscal 2026-2030 (Commitment Plan) and the Fiscal 2027 Preliminary Capital Budget (Capital Budget).

- ACS's commitments, as presented in the Preliminary Capital Commitment Plan for Fiscal 2026-2030 (the Preliminary Commitment Plan), total \$491.9 million, 5 percent more than the total for the same period presented in the Adopted Capital Commitment Plan released in September 2025.
- ACS's planned commitments comprise 0.4 percent of the City's total \$113.0 billion Fiscal 2026-2030.

Fiscal 2026-2030 Capital Commitment Plan



Dollars in Thousands

Source: New York City Office of Management and Budget

- Horizon Detention Center Expansion.** The Preliminary Plan includes \$275.4 million in Fiscals 2026 through 2035, with an additional \$8.9 million in Fiscals 2026 and 2028 for construction at the Horizon Detention Center. The project includes a new exercise pavilion, recreation area, and an annex which will provide an additional 56 beds. Completion is expected by the end of calendar year 2028.
- Crossroads Detention Center Beds and Classrooms.** The Preliminary Plan includes an additional \$23.4 million across Fiscals 2026 through 2030 to help ACS expand capacity at Crossroads before the annex at Horizon is completed. The project includes the construction of an over 8,000 square foot, secure, standalone structure that will include 28 beds and 2 classrooms. Construction is expected to be completed in December of 2027.
- Ella McQueen Close to Home Site.** Ella McQueen is a formerly state-managed juvenile detention center that will be leased by ACS for use as a Close to Home site. The Preliminary Plan includes \$50 million in Fiscals 2026 through 2030, with \$24 million added by the Administration in Fiscals 2026 through 2028 for renovations at the site.

Miscellaneous Revenue

- The Preliminary Plan includes approximately \$3.4 million of ACS miscellaneous revenue in Fiscal 2027, which is the same as the amount included in the Fiscal 2026 Adopted Budget.

<i>Dollars in Thousands</i>						
Revenue Sources	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Child Services Provider Refunds	\$3,766	\$4,744	\$3,419	\$3,419	\$3,419	\$0
TOTAL	\$3,766	\$4,744	\$3,419	\$3,419	\$3,419	\$0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Supporting Budget Charts

Budget Actions in the November and Preliminary Plans

<i>Dollars in Thousands</i>	FY26			FY27		
	City	Non-City	Total	City	Non-City	Total
ACS Budget as of the Adopted FY26 Plan	\$1,236,428	\$1,905,322	\$3,141,750	\$1,222,377	\$1,904,067	\$3,126,444
Changes Introduced in the November 2025 Plan						
New Needs						
Foster Care Payments	\$50,000	\$0	\$50,000	\$0	\$0	\$0
Health Services in Detention Facilities	6,520	0	6,520	8,100	0	8,100
Subtotal, New Needs	\$56,520	\$0	\$56,520	\$8,100	\$0	\$8,100
Other Adjustments						
ACS Headquarters Lease Adjustment	\$0	\$2,174	\$2,174	\$0	\$0	\$0
Child Care Vouchers	0	437,730	437,730	0	0	0
CUNY Workforce Institute	0	1,413	1,413	0	1,413	1,413
Detention Facility Repairs	0	650	650	0	0	0
Nurse Family Partnership Program	1,153	0	1,153	0	0	0
Other Adjustments	20	400	420	0	228	228
Preventative Services	0	6,118	6,118	0	6,118	6,118
Subtotal, Other Adjustments	\$1,173	\$448,484	\$449,657	\$0	\$7,759	\$7,759
TOTAL, All Changes in November 2025 Plan	\$57,693	\$448,484	\$506,177	\$8,100	\$7,759	\$15,859
ACS Budget as of the November 2025 Plan	\$1,294,121	\$2,353,808	\$3,647,929	\$1,230,478	\$1,911,827	\$3,142,305
Changes Introduced in the FY27 Preliminary Plan						
New Needs						
Child Care Program Integrity	\$300	\$0	\$300	\$1,100	\$0	\$1,100
Children's Center Staff and Services	1,500	1,500	3,000	2,000	2,031	4,031
Foster Care State Mandate	165,050	0	165,050	263,100	0	263,100
Indirect Cost Rate Funding Adjustment	10,372	0	10,372	10,372	0	10,372
Juvenile Justice Staff and Support Services	4,600	0	4,600	8,100	0	8,100
Subtotal, New Needs	\$181,822	\$1,500	\$183,322	\$284,672	\$2,031	\$286,703
Other Adjustments						
Bloomberg Family Foundation Grant	\$0	\$700	\$700	\$0	\$0	\$0
Cost of Living Adjustment	(1,578)	0	(1,578)	(2,449)	0	(2,449)
Juvenile Justice State Funding Swap	(194,529)	194,529	0	(194,529)	194,529	0
Nurse Family Partnership Program	0	2,023	2,023	0	0	0
Other Adjustments	2	291	293	2	223	225
Transfer to DOHMH for Strong Foundations	(624)	0	(624)	(1,819)	0	(1,819)
Subtotal, Other Adjustments	(\$196,729)	\$197,543	\$815	(\$198,794)	\$194,752	(\$4,042)
TOTAL, All Changes in the FY27 Preliminary Plan	(\$14,907)	\$199,043	\$184,136	\$85,877	\$196,783	\$282,660
ACS Budget as of the FY27 Preliminary Plan	\$1,279,214	\$2,552,850	\$3,832,064	\$1,316,355	\$2,108,610	\$3,424,965

Source: New York City Office of Management and Budget

Budget by Program Area

Adoption Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$181	\$171	\$55	\$55	\$55	\$0
Additional Gross Pay - Labor Reserve	39	0	0	0	0	0
Full-Time Salaried - Civilian	3,662	3,482	2,330	2,330	2,340	10
Overtime - Civilian	204	181	26	26	26	0
Subtotal	\$4,086	\$3,834	\$2,412	\$2,412	\$2,422	\$10
Other Than Personal Services						
Contractual Services - Social Services	\$1,115	\$25	\$1,093	\$1,093	\$1,093	\$0
Other Services & Charges	0	0	22	22	22	0
Social Services	253,104	251,814	223,734	223,734	223,734	0
Subtotal	\$254,219	\$251,839	\$224,849	\$224,849	\$224,849	\$0
TOTAL	\$258,305	\$255,673	\$227,260	\$227,260	\$227,270	\$10
Funding						
City Funds			\$40,469	\$40,469	\$40,473	\$4
Federal - Other			103,943	103,943	103,944	1
State			82,848	82,848	82,853	5
TOTAL			\$227,260	\$227,260	\$227,270	\$10
Budgeted Headcount						
Full-Time Positions - Civilian	49	43	26	26	26	0
TOTAL	49	43	26	26	26	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Alternatives to Detention						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Contractual Services	\$4,348	\$4,437	\$4,213	\$4,148	\$11,429	\$7,216
Contractual Services - Social Services	0	464	3,514	3,579	3,929	415
Other Services & Charges	4,025	1,122	0	0	0	0
Social Services	298	2,418	0	0	0	0
Subtotal	\$8,671	\$8,442	\$7,727	\$7,727	\$15,358	\$7,631
TOTAL	\$8,671	\$8,442	\$7,727	\$7,727	\$15,358	\$7,631
Funding						
City Funds			\$6,443	\$6,443	\$13,956	\$7,513
State			1,284	1,284	1,402	118
TOTAL			\$7,727	\$7,727	\$15,358	\$7,631

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Child Care Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$615	\$485	\$678	\$678	\$678	\$0
Additional Gross Pay - Labor Reserve	102	0	0	0	0	0
Amounts to be Scheduled	0	0	11	11	11	0
Full-Time Salaried - Civilian	12,076	13,698	16,264	16,564	17,388	1,124
Overtime - Civilian	820	1,299	391	391	391	0
Unsalaries	90	98	15	15	15	0
Subtotal	\$13,702	\$15,580	\$17,358	\$17,658	\$18,482	\$1,124
Other Than Personal Services						
Contractual Services	\$89	\$0	\$3,640	\$3,337	\$3,496	(\$144)
Contractual Services - Social Services	980,845	1,540,042	808,941	1,246,270	781,105	(27,836)
Fixed & Misc. Charges	790	303	0	303	303	303
Other Services & Charges	7,293	8,224	(353)	(353)	(348)	5
Social Services	383	268	317	317	318	1
Subtotal	\$989,400	\$1,548,836	\$812,544	\$1,249,874	\$784,872	(\$27,672)
TOTAL	\$1,003,102	\$1,564,416	\$829,903	\$1,267,532	\$803,355	(\$26,548)
Funding						
City Funds			\$423,409	\$423,500	\$397,015	(\$26,395)
Federal - Other			381,991	819,677	381,955	(36)
State			24,503	24,355	24,385	(118)
TOTAL			\$829,903	\$1,267,532	\$803,355	(\$26,548)
Budgeted Headcount						
Full-Time Positions - Civilian	172	185	236	246	246	10
TOTAL	172	185	236	246	246	10

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Child Welfare Support						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$4,674	\$2,819	\$1,406	\$1,406	\$1,406	\$0
Additional Gross Pay - Labor Reserve	1,184	10	0	0	0	0
Fringe Benefits	1	2	0	0	0	0
Full-Time Salaried - Civilian	75,418	76,288	50,703	50,703	50,883	179
Overtime - Civilian	1,795	1,965	1,088	1,088	1,088	0
Unsalaries	582	709	233	233	233	0
Subtotal	\$83,654	\$81,793	\$53,431	\$53,431	\$53,610	\$179
TOTAL	\$83,654	\$81,793	\$53,431	\$53,431	\$53,610	\$179
Funding						
City Funds			\$10,687	\$10,687	\$10,764	\$77
Federal - Other			25,476	25,476	25,496	21
State			17,268	17,268	17,350	82
TOTAL			\$53,431	\$53,431	\$53,610	\$179
Budgeted Headcount						
Full-Time Positions - Civilian	767	739	765	766	766	1
TOTAL	767	739	765	766	766	1

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Department of Ed. Residential Care						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Social Services	\$75,148	\$73,287	\$86,336	\$84,498	\$85,432	(\$903)
Subtotal	\$75,148	\$73,287	\$86,336	\$84,498	\$85,432	(\$903)
TOTAL	\$75,148	\$73,287	\$86,336	\$84,498	\$85,432	(\$903)
Funding						
City Funds			\$86,336	\$84,498	\$85,432	(\$903)
TOTAL			\$86,336	\$84,498	\$85,432	(\$903)

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Foster Care Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Contractual Services	\$0	\$100	\$2,687	\$2,687	\$2,699	\$12
Contractual Services - Social Services	633,848	610,078	539,163	550,754	538,734	(429)
Fixed & Misc. Charges	3,401	4,723	0	4,589	4,589	4,589
Other Services & Charges	910	1,006	17,026	190,870	295,638	278,612
Social Services	92,135	105,168	66,398	94,461	64,151	(2,248)
Subtotal	\$730,294	\$721,075	\$625,274	\$843,362	\$905,812	\$280,537
TOTAL	\$730,294	\$721,075	\$625,274	\$843,362	\$905,812	\$280,537
Funding						
City Funds			\$247,235	\$465,313	\$523,379	\$276,143
Federal - Other			208,503	208,503	208,516	12
Intra-City			0	10	0	0
State			169,536	169,536	173,917	4,382
TOTAL			\$625,274	\$843,362	\$905,812	\$280,537

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Foster Care Support						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$2,061	\$1,903	\$2,268	\$2,268	\$2,268	\$0
Additional Gross Pay - Labor Reserve	132	12	0	0	0	0
Fringe Benefits	13	12	0	0	0	0
Full-Time Salaried - Civilian	42,694	43,767	46,425	46,476	46,528	103
Overtime - Civilian	6,253	5,857	878	878	878	0
P.S. Other	142	166	0	0	0	0
Unsalariated	110	61	2,211	2,211	2,211	0
Subtotal	\$51,406	\$51,777	\$51,783	\$51,834	\$51,886	\$103
TOTAL	\$51,406	\$51,777	\$51,783	\$51,834	\$51,886	\$103
Funding						
City Funds			\$12,978	\$12,999	\$13,020	\$43
Federal - Other			22,097	22,103	22,110	13
State			16,708	16,732	16,756	47
TOTAL			\$51,783	\$51,834	\$51,886	\$103
Budgeted Headcount						
Full-Time Positions - Civilian	540	512	712	713	713	1
TOTAL	540	512	712	713	713	1

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

General Administration						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$4,535	\$2,886	\$1,944	\$1,944	\$1,944	\$0
Additional Gross Pay - Labor Reserve	1,508	24	0	0	0	0
Amounts to be Scheduled	0	0	30	30	30	0
Fringe Benefits	501	502	0	460	0	0
Full-Time Salaried - Civilian	78,686	83,813	100,989	100,882	102,123	1,133
Overtime - Civilian	6,498	5,223	12,731	12,731	12,731	0
P.S. Other	(199)	(253)	0	0	0	0
Unsalaries	542	684	366	366	372	5
Subtotal	\$92,070	\$92,879	\$116,060	\$116,412	\$117,198	\$1,138
Other Than Personal Services						
Contractual Services	\$35,412	\$25,569	\$31,871	\$35,311	\$34,771	\$2,900
Contractual Services - Professional Services	4,234	4,744	5,183	4,968	5,316	132
Contractual Services - Social Services	6,134	7,814	2,529	2,529	0	(2,529)
Fixed & Misc. Charges	136	340	80	268	268	187
Other Services & Charges	87,597	96,241	109,218	112,344	101,714	(7,504)
Property & Equipment	880	407	967	884	904	(63)
Social Services	50	0	0	1	0	0
Supplies & Materials	2,535	1,603	2,728	3,095	2,795	67
Subtotal	\$136,978	\$136,719	\$152,576	\$159,399	\$145,768	(\$6,808)
TOTAL	\$229,049	\$229,597	\$268,636	\$275,811	\$262,966	(\$5,670)
Funding						
City Funds			\$92,002	\$48,594	\$40,292	(\$51,710)
Federal - Other			91,152	95,829	93,552	2,400
Other Categorical			0	700	0	0
State			85,482	130,687	129,122	43,640
TOTAL			\$268,636	\$275,811	\$262,966	(\$5,670)
Budgeted Headcount						
Full-Time Positions - Civilian	870	865	974	985	985	11
TOTAL	870	865	974	985	985	11

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Juvenile Justice Support						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$479	\$555	\$0	\$0	\$0	\$0
Fringe Benefits	6	6	0	0	0	0
Full-Time Salaried - Civilian	4,091	4,187	3,182	3,182	3,182	0
Overtime - Civilian	1,473	1,695	568	568	568	0
Subtotal	\$6,049	\$6,443	\$3,750	\$3,750	\$3,750	\$0
Other Than Personal Services						
Contractual Services	\$8,453	\$9,387	\$15,412	\$19,402	\$11,075	(\$4,337)
Other Services & Charges	4,009	4,747	169	9,846	13,494	13,325
Property & Equipment	0	17	39	39	39	0
Supplies & Materials	37	128	315	270	270	(45)
Subtotal	\$12,499	\$14,279	\$15,935	\$29,558	\$24,878	\$8,943
TOTAL	\$18,548	\$20,722	\$19,685	\$33,308	\$28,628	\$8,943
Funding						
City Funds			\$14,617	\$6,924	\$2,245	(\$12,372)
State			5,068	26,384	26,384	21,316
TOTAL			\$19,685	\$33,308	\$28,628	\$8,943
Budgeted Headcount						
Full-Time Positions - Civilian	62	59	69	69	69	0
TOTAL	62	59	69	69	69	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Non-Secure Detention						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$6	\$6	\$0	\$0	\$0	\$0
Fringe Benefits	0	0	0	0	0	0
Full-Time Salaried - Civilian	502	598	533	533	533	0
Overtime - Civilian	90	74	228	228	228	0
Subtotal	\$598	\$678	\$760	\$760	\$760	\$0
Other Than Personal Services						
Contractual Services	\$15,590	\$4,816	\$2,269	\$2,297	\$1,939	(\$329)
Contractual Services - Social Services	0	10,748	14,268	15,907	16,757	2,490
Fixed & Misc. Charges	3	0	0	0	0	0
Other Services & Charges	0	0	3	3	3	0
Supplies & Materials	14	25	28	28	28	0
Subtotal	\$15,607	\$15,589	\$16,567	\$18,235	\$18,727	\$2,160
TOTAL	\$16,205	\$16,267	\$17,327	\$18,995	\$19,488	\$2,160
Funding						
City Funds			\$9,824	\$727	\$1,219	(\$8,605)
State			7,503	18,268	18,268	10,765
TOTAL			\$17,327	\$18,995	\$19,488	\$2,160
Budgeted Headcount						
Full-Time Positions - Civilian	9	7	26	26	26	0
TOTAL	9	7	26	26	26	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Placements						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$125	\$146	\$0	\$0	\$0	\$0
Additional Gross Pay - Labor Reserve	27	0	0	0	0	0
Fringe Benefits	1	3	0	0	0	0
Full-Time Salaried - Civilian	5,994	6,924	8,882	8,882	8,882	0
Overtime - Civilian	555	640	50	50	50	0
Subtotal	\$6,702	\$7,713	\$8,932	\$8,932	\$8,932	\$0
Other Than Personal Services						
Contractual Services	\$77,770	\$23,343	\$77,186	\$42,930	\$20,854	(\$56,333)
Contractual Services - Professional Services	1,770	1,124	1,550	1,550	1,550	0
Contractual Services - Social Services	0	59,118	9,380	48,563	74,475	65,094
Fixed & Misc. Charges	3,343	3,365	0	3,835	3,835	3,835
Other Services & Charges	1,470	1,425	1,485	1,485	1,300	(185)
Payments to OCFS	11,300	13,462	13,302	13,302	13,284	(18)
Social Services	1,063	502	17	17	17	0
Subtotal	\$96,716	\$102,340	\$102,921	\$111,682	\$115,315	\$12,394
TOTAL	\$103,417	\$110,053	\$111,853	\$120,614	\$124,247	\$12,394
Funding						
City Funds			\$99,582	\$10,381	\$13,877	(\$85,705)
Federal - Other			7,769	7,997	7,997	228
State			4,502	\$102,235	102,373	97,871
TOTAL			\$111,853	\$120,614	\$124,247	\$12,394
Budgeted Headcount						
Full-Time Positions - Civilian	86	91	70	70	70	0
TOTAL	86	91	70	70	70	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Preventative Homemaking Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Other Than Personal Services						
Contractual Services - Social Services	\$19,898	\$20,539	\$31,462	\$31,462	\$28,378	(\$3,084)
Fixed & Misc. Charges	1	0	0	0	0	0
Subtotal	\$19,899	\$20,539	\$31,462	\$31,462	\$28,378	(\$3,084)
TOTAL	\$19,899	\$20,539	\$31,462	\$31,462	\$28,378	(\$3,084)
Funding						
City Funds			\$4,684	\$4,684	\$4,684	\$0
Federal - Other			19,164	19,164	19,164	0
Intra-City			6,167	6,167	3,084	(3,084)
State			1,447	1,447	1,447	0
TOTAL			\$31,462	\$31,462	\$28,378	(\$3,084)

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Preventative Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$779	\$577	\$568	\$568	\$568	\$0
Additional Gross Pay - Labor Reserve	171	3	0	0	0	0
Full-Time Salaried - Civilian	27,074	28,861	13,119	13,119	13,379	259
Overtime - Civilian	742	682	140	140	140	0
Unsalariated	78	2	0	0	0	0
Subtotal	\$28,845	\$30,126	\$13,827	\$13,827	\$14,086	\$259
Other Than Personal Services						
Contractual Services	\$89	\$50	\$50	\$50	\$50	\$0
Contractual Services - Social Services	290,837	297,048	312,353	308,436	303,288	(9,065)
Fixed & Misc. Charges	4	3	0	565	565	565
Fixed & Misc. Charges - Section 8	3,300	3,304	3,300	3,300	3,300	0
Other Services & Charges	3,572	3,046	0	5,309	4,341	4,341
Social Services	3,657	3,340	9,416	9,416	9,416	0
Subtotal	\$301,459	\$306,791	\$325,119	\$327,076	\$320,960	(\$4,160)
TOTAL	\$330,303	\$336,916	\$338,946	\$340,903	\$335,046	(\$3,900)
Funding						
City Funds			\$63,716	\$59,217	\$56,789	(\$6,928)
Federal - Other			111,729	124,628	124,484	12,755
Intra-City			143	162	143	0
State			163,359	156,895	153,632	(9,727)
TOTAL			\$338,946	\$340,902	\$335,046	(\$3,900)
Budgeted Headcount						
Full-Time Positions - Civilian	303	306	202	202	205	3
TOTAL	303	306	202	202	205	3

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Protective Services						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$11,102	\$16,284	\$10,121	\$10,121	\$10,121	\$0
Additional Gross Pay - Labor Reserve	739	0	0	0	0	0
Amounts to be Scheduled	0	0	28	28	28	0
Fringe Benefits	1	0	1	1	1	0
Full-Time Salaried - Civilian	214,614	222,415	270,635	270,635	270,775	140
Overtime - Civilian	19,241	17,619	20,708	20,708	20,708	0
Unsalariated	146	132	556	556	558	2
Subtotal	\$245,842	\$256,450	\$302,050	\$302,050	\$302,191	\$142
Other Than Personal Services						
Contractual Services	\$0	\$0	\$3,366	\$3,366	\$3,366	\$0
Contractual Services - Social Services	76,307	80,316	103,179	84,377	86,448	(16,731)
Fixed & Misc. Charges	18,229	19,865	\$0	23,986	24,275	24,275
Other Services & Charges	4,151	4,027	160	2,693	160	0
Social Services	4,172	4,601	2,537	2,477	2,477	(60)
Subtotal	\$102,858	\$108,810	\$109,242	\$116,899	\$116,726	\$7,484
TOTAL	\$348,701	\$365,260	\$411,291	\$418,948	\$418,917	\$7,626
Funding						
City Funds			\$95,081	\$98,947	\$98,539	\$3,457
Federal - Other			135,122	136,420	136,520	1,399
State			181,089	183,581	183,858	2,770
TOTAL			\$411,291	\$418,948	\$418,917	\$7,626
Budgeted Headcount						
Full-Time Positions - Civilian	2,905	2,957	3,449	3,449	3,449	0
TOTAL	2,905	2,957	3,449	3,449	3,449	0

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget

Secure Detention						
<i>Dollars in Thousands</i>						
	FY24	FY25	FY26	Preliminary Plan		*Difference
	Actual	Actual	Adopted	FY26	FY27	FY27-FY26
Spending						
Personal Services						
Additional Gross Pay	\$3,793	\$4,298	\$1,801	\$1,801	\$1,801	\$0
Additional Gross Pay - Labor Reserve	246	0	0	0	0	0
Fringe Benefits	173	195	0	0	0	0
Full-Time Salaried - Civilian	36,493	40,103	19,269	19,993	20,950	1,681
Overtime - Civilian	15,572	17,559	2,441	2,441	2,441	0
Subtotal	\$56,278	\$62,155	\$23,511	\$24,235	\$25,192	\$1,681
Other Than Personal Services						
Contractual Services	\$12,352	\$19,697	\$24,409	\$23,059	\$26,444	\$2,035
Contractual Services - Professional Services	152	309	349	366	229	(120)
Fixed & Misc. Charges	131	569	332	745	332	0
Other Services & Charges	2,157	2,375	5,304	(76)	5,304	0
Property & Equipment	0	1,352	220	1,200	220	0
Supplies & Materials	7,280	6,662	6,711	6,850	6,850	139
Subtotal	\$22,071	\$30,963	\$37,326	\$32,145	\$39,380	\$2,054
TOTAL	\$78,348	\$93,118	\$60,837	\$56,380	\$64,572	\$3,735
Funding						
City Funds			\$29,366	\$5,832	\$14,674	(\$14,692)
Federal - Other			348	348	348	0
Intra City			0	650	\$0	0
State			31,123	49,551	49,551	18,427
TOTAL			\$60,837	\$56,380	\$64,572	\$3,735
Budgeted Headcount						
Full-Time Positions - Civilian	692	685	497	530	534	37
TOTAL	692	685	497	530	534	37

**The difference of Fiscal 2027 Preliminary Budget compared to Fiscal 2026 Adopted Budget.*

Source: New York City Office of Management and Budget