

Budget Analysis: A User Guide

The [Budget Analysis](#) is a publication prepared by the House Fiscal Staff to help you better understand the Governor's FY 2027 budget proposal and recommended revisions to the FY 2026 budget.

This *Budget Analysis* contains several edits from information previously provided by staff, including the *Budget at a Glance* and *Special Reports* publication released on February 10.

[Budget at a Glance](#). This report includes high-level explanations of items of interest, including changed or new items or reminders of ongoing ones. The explanations are arranged by topic, such as revenues and education.

[Statewide Overview](#). This is an overview of where the money in the budget comes from and where it goes. It offers different ways to look at expenditures across the different functions of state government. It also includes balance sheets and a discussion of budget projections for the next few years. Individual agency analyses for FY 2027 can be accessed in Section III in the [full report](#) via the table of contents on page 5.

[Capital Budget](#). This report summarizes salient issues around the Governor's long-term capital plan, including financing, uses, and trends. Agency analyses can be accessed in Section IV of the [full report](#) via the table of contents on page 6.

[FY 2026 Revised Budget](#). This contains a summary of the changes to the current year budget, sometimes referred to as the "supplemental." It includes a review of the FY 2025 budget data. Individual agency analyses can be accessed in Section V in the [full report](#) via the table of contents on page 6.

[State Aid to Local Government](#) & [Education Aid](#). These reports show all aid programs in detail, including historical information as well as breakdowns by community, school district, etc.

[Revenues Changes](#). This contains a list and description of every proposed revenue change.

[State Government Personnel and Staffing](#). This document explains the components of the costs for direct and contracted staff, provides historical context, and summarizes proposed staffing changes by agency.

[Medicaid](#). This report details spending for programs funded through the state/federal partnership known as Medicaid. It also includes details on federal requirements and optional state programs, cost sharing, and other items of interest.

[ARPA State Fiscal Recovery Funds](#). This report describes each approved and proposed use of the State Fiscal Recovery and Capital Projects funds authorized in the American Rescue Plan Act of 2021.

[Housing](#). This report contains information on housing funding sources, programs, and policy structure.

[Transportation](#). This report describes the funding sources for transportation spending, how those sources have changed over time, and the formal process for capital project planning.

Explanation of Budget Articles. The budget itself is a collection of "articles" that include line-item appropriations and law changes necessary to effectuate some of those appropriations. This report summarizes the contents of each article by section if appropriate. This is done for each appropriation bill, as there are distinct bills for [FY 2027](#) and [FY 2026](#).

[Summary Tables](#). These tables show the total expenditures for each agency and by distinct fund source. They also show the full-time equivalent (FTE) positions authorized for each. Data are shown for FY 2026 as adopted by the 2025 Assembly, the Governor's revised recommendation for FY 2026, agency requests for FY 2027, and the Governor's recommendation for FY 2027.