



Fiscal Year 2026, U.S. Senate

As of February 3, 2026

This report summarizes the Congressional Budget Office’s cost estimates for enacted and proposed discretionary appropriations for fiscal year 2026 contained in legislation considered by the Senate. **Table 1** summarizes CBO’s estimates of discretionary spending for fiscal year 2026. **Table 2** is a summary of advance appropriations for future fiscal years provided in 2026 appropriation legislation. **Table 3** summarizes CBO’s estimates of changes in direct spending that would result from provisions of appropriation legislation that make changes to mandatory programs.

Status of 2026 Appropriation Legislation

The tables reflect CBO’s estimates for each piece of legislation at the most recent stage of Congressional consideration, starting with the version reported by the Senate Committee on Appropriations. Estimates were prepared relative to CBO’s January 2025 baseline, updated to account for final 2025 appropriation legislation and technical revisions to anticipated spending for certain health-related retirement programs.

Enacted Appropriation Legislation

- Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veterans Affairs, and Extensions Act, 2026 (Public Law 119-37)

 - Continuing Appropriations Act, 2026 (division A)

 - Agriculture, Rural Development, Food and Drug Administration (division B)

 - Legislative Branch (division C)

 - Military Construction, Veterans Affairs (division D)

- Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (P.L. 119-74)

 - Commerce, Justice, Science (division A)

 - Energy and Water Development (division B)

 - Interior, Environment (division C)

- Consolidated Appropriations Act, 2026 (P.L. 119-75)

 - Defense (division A)

 - Labor, Health and Human Services, Education (division B)

 - Transportation, Housing and Urban Development (division D)

 - Financial Services and General Government (division E)

 - National Security, Department of State (division F)

See also

[CBO Describes Its Cost-Estimating Process, Glossary](#)

Table 1 summarizes CBO’s cost estimates for appropriation legislation for fiscal year 2026 as considered by the Senate.^a The amounts consist of new discretionary budget authority and outlays for fiscal year 2026 stemming both from 2026 appropriation legislation and from appropriations enacted in prior years. They distinguish between security spending (also referred to as defense spending, or in law as *revised security*, which is budget function 050), and nonsecurity spending (or nondefense spending, referred to in law as *revised nonsecurity*, which covers all other budget functions). The amounts exclude budget authority and outlays that are required, by statute, to be excluded from estimates for purposes of the Congressional Budget Act of 1974 (Public Law 93-344) and the Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177).^b

Table 1.
Discretionary Spending for Fiscal Year 2026, by Appropriations Subcommittee

Millions of Dollars		Current Status ^c						Emergency Spending Excluded From Current Status ^d				Grand Total	
		Base Spending			Designated Categories			2026 Legislation		Prior-Year Legislation			
		Security	Nonsecurity	Total, Base Spending	Disaster	Program Integrity	Wildfire Suppression	Total, Current Status	Security	Nonsecurity	Security		Nonsecurity
Agriculture, Rural Development, Food and Drug Administration ^b	BA:	0	26,650	26,650	0	0	0	26,650	0	0	0	0	26,650
	O:	0	44,281	44,281	0	0	0	44,281	0	0	0	0	44,281
Commerce, Justice, Science ^e	BA:	6,604	71,407	78,011	0	0	0	78,011	0	0	0	1,391	79,402
	O:	6,569	80,402	86,971	0	0	0	86,971	0	0	0	361	87,332
Defense	BA:	838,473	180	838,653	0	0	0	838,653	0	0	0	0	838,653
	O:	840,854	170	841,024	0	0	0	841,024	0	0	0	0	841,024
Energy and Water Development ^{b, f}	BA:	34,226	23,813	58,039	0	0	0	58,039	0	0	0	10,832	68,871
	O:	33,326	38,316	71,642	0	0	0	71,642	0	0	0	215	71,857
Financial Services and General Government ^g	BA:	45	26,253	26,298	250	0	0	26,548	0	0	0	0	26,548
	O:	44	28,217	28,261	193	0	0	28,454	0	0	0	0	28,454
Homeland Security	BA:	0	25	25	0	0	0	25	0	0	20	1,000	1,045
	O:	1,686	53,073	54,759	0	0	0	54,759	0	0	4	17	54,780
Interior, Environment	BA:	0	38,600	38,600	0	0	2,850	41,450	0	0	0	15,728	57,178
	O:	0	53,240	53,240	0	0	979	54,219	0	0	0	1,625	55,844
Labor, Health and Human Services, Education ^{h, h}	BA:	0	194,904	194,904	0	3,104	0	198,008	0	0	0	312	198,320
	O:	0	235,398	235,398	0	2,332	0	237,730	0	0	0	72	237,802
Legislative Branch ⁱ	BA:	0	7,259	7,259	0	0	0	7,259	0	0	0	0	7,259
	O:	0	7,208	7,208	0	0	0	7,208	0	10	0	0	7,218
Military Construction, Veterans Affairs	BA:	19,737	133,541	153,278	0	0	0	153,278	0	0	0	0	153,278
	O:	16,973	129,481	146,454	0	0	0	146,454	0	0	0	0	146,454
State, Foreign Operations	BA:	0	50,014	50,014	0	0	0	50,014	0	0	0	0	50,014
	O:	0	61,383	61,383	0	0	0	61,383	0	220	0	0	61,603
Transportation, Housing and Urban Development	BA:	388	102,495	102,883	0	0	0	102,883	0	-2	0	36,811	139,692
	O:	395	212,508	212,903	0	0	0	212,903	0	0	0	766	213,669
Total	BA:	899,473	675,141	1,574,614	250	3,104	2,850	1,580,818	0	-2	20	66,074	1,646,910
	O:	899,847	943,677	1,843,524	193	2,332	979	1,847,028	0	230	4	3,056	1,850,318

Source: Congressional Budget Office.

BA = budget authority; O = outlays.

See next page for notes

Table 1. Discretionary Spending for Fiscal Year 2026, by Appropriations Subcommittee

Notes

- a. No allocations for 2026 have been established for the Senate Committee on Appropriations or its subcommittees under section 302 of the Congressional Budget Act.
- b. The amounts in this table exclude certain spending, as required by law. In keeping with the 21st Century Cures Act (P.L. 114-255), certain spending for the Department of Health and Human Services is excluded from estimates. As a result, this report excludes \$36 million in outlays under the jurisdiction of the Subcommittee on Agriculture, Rural Development, and the Food and Drug Administration and \$226 million in budget authority and \$305 million in outlays under the jurisdiction of the Subcommittee on Labor, Health and Human Services, and Education. In keeping with section 14003 of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136), as modified by section 101 of division AA of the Consolidated Appropriations Act, 2021 (P.L. 116-260), certain spending for the Army Corps of Engineers is also excluded from estimates. As a result, this report excludes \$3,535 million in budget authority and \$3,909 million in outlays under the jurisdiction of the Subcommittee on Energy and Water Development.
- c. In consultation with the Senate Committee on the Budget, the current-status amounts delineated in this table consist of nonemergency base spending and spending for three designated categories. Base spending stems from appropriations that are constrained by statutory limits (or caps) in years when such limits are in place, as was the case for fiscal years 2024 and 2025 under the Fiscal Responsibility Act of 2023 (FRA, P.L. 118-5). For fiscal year 2026, no such limits apply. Spending for designated categories stems from appropriations that are legislatively designated for requirements related to disaster relief, certain activities related to program integrity, and wildfire suppression. Spending for designated categories consists solely of nonsecurity spending.
- d. In keeping with the Congressional Budget Act and in consultation with the Senate Budget Committee, appropriations designated as emergency requirements are excluded from allocations and current-status amounts. Amounts from prior-year legislation consist of appropriations referred to in section 103 of the FRA that were designated as emergency requirements for fiscal year 2026 for allocation enforcement under the Congressional Budget Act. They were provided by division J of the Infrastructure Investment and Jobs Act (P.L. 117-58), division B of the Bipartisan Safer Communities Act (P.L. 117-159), and section 443 of division G of the Consolidated Appropriations Act, 2023 (P.L. 117-328).
- e. Nonsecurity base spending for the Subcommittee on Commerce, Justice, and Science includes a \$30 million full-year appropriation (for the Marshals Service) provided by section 122(b) of the Continuing Appropriations Act, 2026 (CAA 2026, division A of P.L. 119-37).
- f. For purposes of estimating 2026 appropriation legislation, the Senate Budget Committee has directed that appropriations provided to three power marketing administrations for purchase power and wheeling (PPW) be considered fully offset by receipts collected to recover expenses related to PPW. As a result of that direction, this report incorporates additional offsets totaling \$55 million under the jurisdiction of the Subcommittee on Energy and Water Development.
- g. Nonsecurity base spending for the Subcommittee on Financial Services and General Government includes spending for the Commodity Futures Trading Commission and a \$28 million full-year appropriation (for the protection of Supreme Court justices) provided by section 143 of the CAA 2026.

Subject to approval by the House and Senate Appropriations Committees, section 101 of Financial Services and General Government (division E of P.L. 119-75) authorizes the Internal Revenue Service (IRS) to transfer up to 5 percent of amounts provided by P.L. 119-75 or any other legislation between IRS accounts. CBO expects that provision will change how and when the IRS uses funding provided in the 2022 reconciliation act (P.L. 117-169) to support the agency's enforcement activities. Specifically, CBO estimates that the IRS will spend those funds earlier and on different activities. CBO estimates that this will increase revenues by \$247 million in 2026 and decrease revenues, on net, by \$844 million over the 2026-2035 period.

Table 1. Discretionary Spending for Fiscal Year 2026, by Appropriations Subcommittee

Notes

- h. Section 528 of Labor, Health and Human Services, Education (division B of P.L. 119-75) rescinds \$11.7 billion from amounts provided to the IRS in the 2022 reconciliation act. CBO anticipates that the rescission of those funds will result in fewer enforcement actions over the next decade and thus in a reduction in revenue collections. CBO estimates that section 528 will reduce revenues by \$2.7 billion in 2026, by \$25.6 billion over the 2026-2030 period, and by \$38.6 billion over the 2026-2035 period.
- i. Nonsecurity base spending for the Subcommittee on the Legislative Branch includes a \$30 million full-year appropriation (for the U.S. Capitol Police) provided by section 157 of the CAA 2026.

Table 2 displays a summary of advance appropriations—budget authority provided in appropriation legislation that becomes available for obligation one or more fiscal years after the budget year for which the legislation is considered. The amounts shown are incorporated into the current status of discretionary appropriations for future years when the Congress considers appropriation legislation for those respective years.

Table 2.
Advance Appropriations Provided in 2026 Appropriation Legislation,
by Appropriations Subcommittee

		By Fiscal Year, Millions of Dollars	
		2027	2028
Interior, Environment	BA:	5,307	n.a.
Labor, Health and Human Services, Education	BA:	24,368	n.a.
Military Construction, Veterans Affairs	BA:	122,258	n.a.
Transportation, Housing and Urban Development	BA:	4,400	n.a.
Total	BA:	156,333	n.a.

Source: Congressional Budget Office.

BA = budget authority; n.a. = not applicable.

Table 3 summarizes the estimated budgetary effects of changes in mandatory programs (CHIMPs) contained in 2026 appropriation legislation. In keeping with the Budget Enforcement Act of 1990 (title XIII of Public Law 101-508) and scorekeeping guideline 3, when appropriation acts include changes that affect spending for mandatory programs in the budget year, those spending effects (but not the revenue effects) are included in estimates of discretionary funding provided by those acts for the purpose of judging the acts' compliance with limits on budget authority.

Table 3.
Estimated Budgetary Effects of Changes in Mandatory Programs Contained in 2026 Appropriation Legislation, by Appropriations Subcommittee

		By Fiscal Year, Millions of Dollars										
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026-2035
		Increases or Decreases (-) in Direct Spending										
Agriculture, Rural Development, Food and Drug Administration	BA:	-343	0	0	0	0	0	0	0	0	0	-343
	O:	-30	-86	-105	-53	-35	0	0	0	0	0	-309
Commerce, Justice, Science	BA:	-3,396	2,660	0	0	0	0	0	0	0	0	-736
	O:	-647	-418	-257	-36	105	253	264	0	0	0	-736
Defense	BA:	0	0	0	0	0	0	0	0	0	0	0
	O:	0	0	0	0	0	0	0	0	0	0	0
Energy and Water Development	BA:	1	0	35	-33	0	0	0	0	0	0	3
	O:	1	1	36	-34	-1	0	0	0	0	0	3
Financial Services and General Government	BA:	-349	0	0	0	0	0	0	0	0	0	-349
	O:	282	786	-312	-45	-530	-500	0	0	0	0	-319
Homeland Security	BA:	0	0	0	0	0	0	0	0	0	0	0
	O:	0	0	0	0	0	0	0	0	0	0	0
Interior, Environment	BA:	534	0	0	0	0	0	0	0	0	0	534
	O:	534	0	0	0	0	0	0	0	0	0	534
Labor, Health and Human Services, Education	BA:	-26,204	12,353	-23	-24	4	4	4	5	5	6	-13,870
	O:	-1,848	-2,842	-3,079	-2,663	-2,304	-1,041	4	5	5	6	-13,757
Legislative Branch	BA:	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-10
	O:	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-10
Military Construction, Veterans Affairs	BA:	0	0	0	0	0	0	0	0	0	0	0
	O:	0	0	0	0	0	0	0	0	0	0	0
State, Foreign Operations	BA:	0	0	0	0	0	0	0	0	0	0	0
	O:	25	0	0	0	0	0	0	0	0	0	25
Transportation, Housing and Urban Development	BA:	0	0	0	0	0	0	0	0	0	0	0
	O:	0	0	0	0	0	0	0	0	0	0	0
Total	BA:	-29,758	15,012	11	-58	3	3	3	4	4	5	-14,771
	O:	-1,684	-2,560	-3,718	-2,832	-2,766	-1,289	267	4	4	5	-14,569

Source: Congressional Budget Office.

BA = budget authority; O = outlays.