Budget *of the* U.S. Government

Mid-Session Review

Office of Management and Budget
Fiscal Year 2027

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EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

THE DIRECTOR

September 4, 2026

The Honorable Mike Johnson
Speaker of the House
of Representatives
Washington, D.C. 20515

Dear Mr. Speaker:

Section 1106 of Title 31, United States Code, requires the President to send the Congress a supplemental update of the Budget that was transmitted to the Congress earlier in the year. The supplemental update of the Budget, commonly known as the Mid-Session Review, is enclosed.

Sincerely,

Russell T. Vought
Director

Enclosure

Identical Letter Sent to the President of the Senate

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GENERAL NOTE:

All years referenced are fiscal years.

THE PRESIDENT'S BUDGET IS AVAILABLE ONLINE:

https://www.whitehouse.gov/omb/information-resources/budget/

FISCAL YEAR 2027

Summary

The Office of Management and Budget (OMB) is required by 31 U.S.C. §1106 to produce a supplemental update of the Budget, commonly known as the Mid-Session Review (MSR), to provide updated information to the Congress on the Budget and obligations of the U.S. Government. The MSR is required to reflect changes in obligations, current information on estimated outlays and receipts, and the condition of the Treasury.

This MSR reports on actual changes in spending and revenues to date, as well as projected changes to outlays and receipts for 2026 and 2027 to account for legislative, economic, and technical changes that have occurred since the President's 2027 Budget (Budget) was released in early April. MSR outlay projections also include the Administration's requested $87.6 billion in supplemental funding to address urgent needs related to the Department of War in addition to other critical needs such as responding to the Ebola outbreak in Central Africa and supporting hardworking American farmers.

Outlays in 2026 are now projected to be lower than estimated in the Budget, partially offset by a reduction in receipts. The change in outlays is largely due to lower spending projections for non-defense discretionary programs and a decrease in outlays for mandatory programs such as the Supplemental Nutrition Assistance Program and unemployment compensation. The update to receipts is partly attributable to changes in expected collections from customs duties.

Updated outlays and receipts in 2027 are the result of funding provided in the Secure America Act for necessary investments in national security and to secure our border, supplemental funding for the Department of War and other critical needs, as well as economic and technical revisions to entitlement programs. Higher revenue projections are driven by technical revisions to individual income taxes and economic changes to corporation income taxes.

The MSR update includes two summary tables. Tables S-1 and S-2 show mandatory baseline outlays through 2031 and outlays from discretionary balances carried over from 2027, respectively, as required by sections 1106(a)(2) and (3) of Title 31, United States Code.

Table S-1. Outlays for Mandatory Programs Under Current Law[1]

In Billions of Dollars

	2025	2026	2027	2028	2029	2030	2031	Totals 2027-2031
OUTLAYS								
Human resources programs								
Education, training, employment and social services	–53	*	46	37	35	33	31	181
Health	884	965	946	967	1,010	1,044	1,071	5,039
Medicare	988	1,057	1,209	1,379	1,338	1,492	1,589	7,006
Income security	588	595	596	609	595	615	628	3,043
Social Security	1,575	1,663	1,775	1,872	1,964	2,056	2,149	9,815
Veterans benefits and services	251	295	330	382	364	415	442	1,934
Subtotal, human resources programs	4,234	4,576	4,902	5,247	5,305	5,654	5,910	27,019
Other mandatory programs								
National defense	23	49	76	74	69	62	54	334
International affairs	–16	–6	–*	–1	–1	–2	–2	–6
General science, space, and technology	1	2	3	3	2	1	*	10
Energy	11	18	19	18	15	11	9	72
Natural resources and environment	26	3	8	7	6	4	2	28
Agriculture	22	35	41	35	35	33	33	176
Commerce and housing credit	–26	–2	–19	–82	8	8	7	–78
Transportation	*	–3	8	14	11	4	2	39
Community and regional development	18	11	4	2	2	1	*	9
Administration of justice	4	52	56	65	55	31	3	210
General government	20	19	20	6	20	11	12	69
Undistributed offsetting receipts	–150	–152	–160	–192	–170	–180	–190	–892
Subtotal, other mandatory programs	–68	26	56	–50	51	–16	–69	–29
Total, outlays for mandatory programs under current law	4,166	4,602	4,958	5,197	5,356	5,639	5,841	26,990

* Less than $500 million.

[1] This table meets the requirements of 31 USC § 1106(a)(2). Detail in this table may not add to totals due to rounding.

Table S-2. Estimated Spending from 2027 Balances of Budget Authority: Discretionary Programs

In Billions of Dollars

	Total
OUTLAYS FROM END-OF-2027 BALANCES:	
2028	1,093.8
2029	492.2
2030	245.9
2031	133.9
2032	73.5
2033	44.6
2034	27.1
2035	16.0
2036	6.0

Note: Required by 31 USC § 1106(a)(3). Balances as of the end of 2027 include unspent balances of discretionary budget authority provided in 2027 and prior years, as well as unspent balances of mandatory contract authority that is subject to discretionary obligation limitations.

Executive Office of the President

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Washington, D.C.