

FY 2026 BUDGET RESOLUTION SECTION-BY-SECTION DESCRIPTION

CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2026

This section declares the resolution is the concurrent resolution on the budget for fiscal year (FY) 2026 and that it sets forth budgetary levels for FY 2027 through 2035. It also provides a table of contents.

RECOMMENDED LEVELS AND AMOUNTS

This section sets the annual levels of revenue, new budget authority, outlays, deficits, public debt (debt subject to the statutory limit) and debt held by the public for fiscal years 2026 through 2035. These contents are required by §301 of the Congressional Budget Act.

MAJOR FUNCTIONAL CATEGORIES

This section establishes the level of new budget authority and outlays for each budget function in each year covered by the resolution, as required by §301(a)(4) of the Congressional Budget Act.

SOCIAL SECURITY IN THE SENATE

This section is required by §301 of the Congressional Budget Act and provides the levels of Social Security Old-Age and Survivors Insurance Trust Fund and Disability Insurance Trust Fund revenues and outlays, as well as Social Security discretionary administrative expenses, for each fiscal year covered by the legislation.

POSTAL SERVICE DISCRETIONARY ADMINISTRATIVE EXPENSES IN THE SENATE

This section includes the amounts of new budget authority and outlays for the discretionary administrative expenses of the Postal Service for each fiscal year covered by the resolution for purposes of enforcement in the Senate.

RECONCILIATION IN THE HOUSE OF REPRESENTATIVES

This section provides reconciliation instructions to the House Committee on the Judiciary and the House Committee on Homeland Security to submit changes in laws within their jurisdiction that increase deficits by not more than \$70 billion over the 2026-2035 window. The House instructions mirror the Senate instructions.

The section directs the instructed committees to submit their recommended changes to the House Committee on the Budget by May 15.

RECONCILIATION IN THE SENATE

This section provides reconciliation instructions to the Senate Committee on the Judiciary and the Senate Committee on Homeland Security and Governmental Affairs (HSGAC) to submit changes in laws within their jurisdiction that increase deficits by not more than \$70 billion over the 2026-2035 window.

The section directs the instructed committees to submit their recommended changes to the Senate Committee on the Budget by May 15.

RESERVE FUND FOR RECONCILIATION LEGISLATION

This provision gives the Budget Committee chairman in each chamber the ability to adjust committee allocations and other budgetary levels for any reconciliation legislation considered pursuant to title II of the resolution that complies with the resolution's reconciliation instructions.

DEFICIT-NEUTRAL RESERVE FUND FOR REFORMS UNDERTAKEN BY THE PRESIDENT FOLLOWING OPERATION METRO SURGE

This provision gives the Senate Budget Committee chairman in the ability to adjust committee allocations and other budgetary levels for legislation supporting immigration enforcement and border security reforms undertaken by the President following Operation Metro Surge, provided the legislation does not add to deficits over the 2026-2035 period.

ENFORCEMENT FILING

In the event the concurrent resolution is adopted without the appointment of a conference committee and the filing of a joint explanatory statement accompanying a conference report, this section provides the Budget Committee chairman in each chamber with the authority to file committee allocations in the Congressional Record.

BUDGETARY TREATMENT OF ADMINISTRATIVE EXPENSES

This provision states that notwithstanding the off-budget status of Social Security Administration and Postal Service appropriations, such funding will be reflected in the Appropriations Committee's allocation and any cost estimates of legislation.

APPLICATION AND EFFECT OF CHANGES IN ALLOCATIONS, AGGREGATES, AND OTHER BUDGETARY LEVELS

This provision clarifies that any adjustments of allocations, aggregates, and other budgetary levels made pursuant to this resolution apply while the measure is under consideration, take effect upon enactment of the measure, and are to be published in the Congressional Record as soon as practicable. It also reaffirms that for the purposes of this resolution, budgetary levels shall be determined on the basis of estimates made by the chairman of the Budget Committee of the applicable House of Congress.

ADJUSTMENTS TO REFLECT CHANGES IN CONCEPTS AND DEFINITIONS

This section authorizes the Budget Committee chairmen to adjust the resolution's allocations and other appropriate budgetary levels to reflect any changes in concepts and definitions made in accordance with section 251(b) of the Balanced Budget and Emergency Deficit Control Act. This authority is routinely included in budget resolutions to allow for adjustments when executive branch and congressional scorekeepers agree to changes such as reclassifying an account's budget function or type of spending.

ADJUSTMENT FOR CHANGES IN THE BASELINE

This provision allows the Budget Committee chairmen to adjust the resolution's levels and allocations to reflect any updates to the Congressional Budget Office's baseline projections for 2026 to 2035, including the effects of recently enacted legislation not captured in the budget resolution..

EXERCISE OF RULEMAKING POWERS

This section states that Congress adopts the provisions of this title of the resolution as an exercise of its rulemaking power provided under the Constitution.

EXTENSION OF ENFORCEMENT OF BUDGETARY POINTS OF ORDER IN THE SENATE

This section restores and extends the 60-vote requirement in the Senate to waive or appeal certain points of order created in the Congressional Budget Act

EMERGENCY REQUIREMENTS IN THE HOUSE OF REPRESENTATIVES

This provision, which applies only in the House of Representatives, provides that the budgetary effects of any provisions of an appropriations bill that are designated as being for an emergency requirement shall not count for any purpose in the House. It also provides a definition of what constitutes an emergency.