



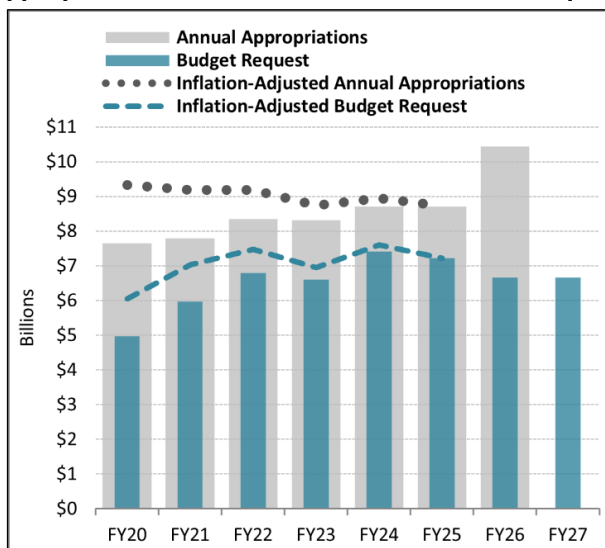
Updated May 5, 2026

U.S. Army Corps of Engineers: FY2027 Appropriations

Congress generally funds and provides related policy direction to the civil works activities of the U.S. Army Corps of Engineers (USACE) in annual Energy and Water Development appropriations acts and their accompanying documents. USACE primarily plans and constructs authorized water resource projects and operates and maintains USACE-managed infrastructure and navigation improvements. Many of these activities are managed by staff at 39 of USACE’s district offices. USACE uses most of its appropriations on specific studies and projects authorized by Congress, which are often cost shared with nonfederal sponsors.

President Trump released the FY2027 budget request on April 3, 2026. The request includes \$6.66 billion for USACE, which is \$3.77 billion less in nominal dollars than the roughly \$10.44 billion provided for FY2026 (see **Figure 1**). The Administration also proposed different accounts compared with FY2026, including a District Salaries and Expenses (S&E) account. The S&E account would fund the salaries of USACE district and field office employees, plus other operational costs, separately from direct study and project costs, which would be funded in traditional study and project accounts (e.g., the Construction account).

Figure 1. Annual USACE Budget Requests and Appropriations, FY2020-FY2026, and FY2027 Request



Source: Congressional Research Service (CRS), based on appropriations acts and USACE budget requests.

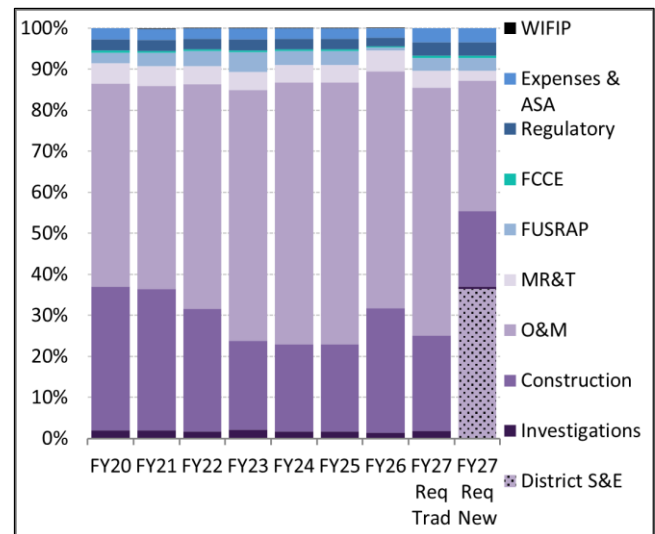
Notes: Does not reflect supplemental funds, redirection of prior-year appropriations, rescissions, or reprogramming. The lines show inflation-adjusted FY2019-FY2025 amounts in FY2025 dollars using *FY2027 Budget of the U.S. Government, Historical Tables, Table 10.1*.

FY2027 Request: Selected Topics

Proposed District Salaries and Expenses Account

In the FY2027 request the Administration proposes altering budgeting of USACE district S&E. In previous budget requests and appropriations acts, study and project accounts (Investigations, Construction, Operation and Maintenance [O&M], and Mississippi River and Tributaries accounts) composed the majority of the funding (see **Figure 2**), with district S&E included within those accounts. In contrast, the FY2027 request includes such funding in the new District S&E account. An example of budgeting under the proposed structure is the request for the Gulf Intracoastal Waterway, LA, which is split between \$5 million in the O&M account and \$15 million in the District S&E account, for a total of \$20 million for the project.

Figure 2. USACE FY2020-FY2026 Annual Appropriations and FY2027 Budget Request, Percentage of Total Funds by Account



Source: CRS, using appropriations laws and the FY2027 Budget Request.

Notes: WIFIP = Water Infrastructure Finance and Innovation Program; ASA = Assistant Secretary of the Army; Regulatory = Regulatory Program; FCCE = Flood Control and Coastal Emergencies; FUSRAP = Formerly Utilized Sites Remedial Action Program; MR&T = Mississippi River and Tributaries; O&M = operation and maintenance; S&E = Salaries and Expenses; Req. = request. Does not reflect supplemental funds or redirection of prior-year appropriations, rescissions, or reprogramming. Although the FY2027 request proposes to fund certain expenses directly from trust funds accounts, this figure shows that funding distributed among the Construction, O&M, and MR&T accounts. For the FY2027 request, figure shows amounts using both the traditional account structure (FY27 Req Trad; i.e., the study and project accounts include district S&E), and the proposed District S&E account (FY27 Req New).

The amount for the proposed District S&E account is \$2.43 billion, making up 36% of the total FY2027 request. **Figure 2** shows the percentage of total funds by account of the FY2027 request, comparing the traditional account structure (i.e., the study and project accounts including district S&E) against the FY2027 request, which breaks out the proposed District S&E account separately.

Funding Proposed for USACE Activities

The amount and proportion of appropriations to provide for various USACE activity types is a perennial consideration for Congress. The FY2027 request of \$2.06 billion for navigation (exclusive of district S&E) represents 30% of the total USACE request. Under navigation, \$1.37 billion would come from the Harbor Maintenance Trust Fund (HMTF) for eligible coastal and inland harbor-O&M-related USACE expenses (including \$13 million for eligible O&M-dredging-related construction). The FY2027 request includes \$244 million for navigation construction, with \$135 million for inland and intracoastal waterway construction, of which \$33 million is funded by the Inland Waterways Trust Fund (IWTF). The FY2027 request also proposes creating new USACE accounts for activities funded by the HMTF and IWTF, as has been requested (but not enacted) in prior Administration budgets.

Under the proposed account structure, the FY2027 request for flood risk reduction is \$931 million (exclusive of district S&E). Of that amount, \$915 million is for inland flood risk reduction, including \$647 million for project construction, such as \$420 million for dam safety work at Prado, CA (plus an additional \$55 million for the dam project in the District S&E account). The remainder is for coastal storm damage reduction. The request proposes funding two new studies, one for inland flood damage reduction and the other for coastal storm damage reduction. For USACE's aquatic ecosystem restoration efforts, the budget request under the proposed account structure includes \$410 million (exclusive of district S&E), of which \$296 million is for Everglades restoration (plus \$150 million under the District S&E account for the Everglades).

Selected Issues for Congress

Transparency of Study and Project Information

The FY2027 budget request notes that a central feature of the request is a new District S&E account as part of a "District Salary Transparency initiative." USACE states that the proposed account is a policy change to emphasize delivery, transparency, and accountability, and that "this new approach will realign incentives to focus on building infrastructure on time and within budget." Congress may consider how the proposed district S&E accounting would alter project delivery and agency accountability, and whether to fund the S&E separately as proposed. As part of the request, USACE provides FY2027 budget crosswalks, which include the study or project name and the amount of funding requested in the account, while noting the associated funding proposed for district S&E. Congress may seek from the Administration further information on the proposed account and associated study and project

details for its deliberations on appropriations and conducting oversight.

Expending Study and Project Appropriations

During the lapse in appropriations for FY2026, in October 2025 Russell Vought, Director, Office of Management and Budget (OMB), indicated that USACE would be "immediately pausing over \$11 billion in lower-priority projects & considering them for cancellation." In response, some Members have expressed concern about the status of USACE study and project appropriations, generally and for specific projects. For example, in January 2026, some Members requested OMB and the Assistant Secretary of the Army for Civil Works (ASACW) to release funds for the Brandon Road Interbasin Project, IL. USACE released funding to award a contract for the project in April 2026.

At a February 24, 2026, hearing, the ASACW stated that there were \$45 billion in appropriated, unexpended funds for USACE activities, and that USACE needed to "be better at executing the funding" and that a portion of these funds are "stranded." The ASACW indicated that Congress could reexamine whether to apply these appropriations "somewhere else more efficiently or appropriately." To do so, Congress may wish to pursue additional information on which studies and projects have funds that remain unexpended. Congress also may consider whether to direct USACE to expend such funding (S. 4248, for example, would direct this funding for a subset of nonstructural flood risk reduction projects), or direct USACE to reallocate those funds to other study and project priorities in FY2027.

Funding for Certain Activities Not in the Request

The FY2027 request does not propose funds for environmental infrastructure assistance (see CRS In Focus IF11184, *Army Corps of Engineers: Environmental Infrastructure (EI) Assistance*), the Corps Water Infrastructure Financing Program (see CRS Insight IN12021, *Corps Water Infrastructure Financing Program (CWIFP)*), and a number of items in the Investigations account related to data collection and water science. The request included funding for one of the continuing authorities programs (CAPs)—Section 204 for beneficial uses of dredged materials—while not funding other CAPs (for more information on CAPs, see CRS In Focus IF12635, *Continuing Authorities Programs (CAPs) of the U.S. Army Corps of Engineers*). Congress may consider whether, and if so at what level, to fund these activities not included in the request, in addition to whether to support the activities included in the request. For example, Congress may consider what EI assistance authorities, if any, to fund based on requests from Members (i.e., congressional project funding/congressionally directed spending).

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