



FISCAL YEAR 2027
CONGRESSIONAL JUSTIFICATION

APRIL 2026

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OVERVIEW

The Fiscal Year (FY) 2027 Budget proposes to eliminate the National Endowment for the Humanities (NEH) and provides \$38 million to conduct an orderly shutdown of the Agency.

FY 2027 FUNDS BY COST CATEGORY

The table below provides a breakdown of the costs associated with an orderly shutdown of the Agency. These costs assume enactment of federal legislation that initiates termination of NEH operations on October 1, 2026.

| Cost Category | FY 2027 Request (\$ in Thousands) |
|-------------------------------|--------------------------------------|
| Personnel | \$22,446 |
| Rent/Communications/Utilities | \$2,962 |
| Contractual Services | \$4,097 |
| Other | \$133 |
| Grants | \$8,362 |
| Total | \$38,000 |

Personnel

\$22.4 million is to support 61 staff members who will be responsible for conducting the necessary oversight activities for the active grants whose termination date extends beyond October 1, 2026; providing support services including human resources and financial services; and initiating an orderly shutdown of NEH's systems, contractual agreements, and interagency agreements. At the conclusion of the fiscal year, employees will be separated and provided compensation including, but not limited to, severance pay, lump-sum payments for unused annual leave, and unemployment compensation.

Rent/Communications/Utilities

In FY 2027, NEH will spend \$3 million on rent, telecommunications, utilities, and other operating expenses related to its current occupancy agreement at the Constitution Center in Washington, DC. NEH will report excess furniture, fixtures, and equipment through GSA's federal personal property disposal and screening system.

Contractual services

NEH will discontinue most of the Agency's annual maintenance and support contracts. However, certain contracts will need to continue in support of activities such as network/IT support, building security, administrative staff support, and financial services. NEH will spend \$4.1 million on contractual services and interagency agreements (IAA) needed throughout the fiscal year, including its:

- IAA with the Treasury Administrative Resource Center for financial services;
- IAA with the National Finance Center for payroll processing; and
- Contracts for maintenance and security of the Agency's information technology systems.

Funds are also included to cover the cost of the transfer of official Agency records to the National Archives and Records Administration or other appropriate repositories.

Other

NEH will spend \$133,000 on travel, supplies, and printing associated with the orderly shutdown of Agency activities.

Grants

\$8.4 million is included for grant purposes to continue the Agency's work on the National Garden of American Heroes as described on the next page.

FY 2027 ACTIVITIES

National Garden of American Heroes

NEH is supporting the creation of the National Garden of American Heroes per Executive Order 14189, *Celebrating America's 250th Birthday*, Executive Order 13934, *Building and Rebuilding Monuments to American Heroes*, and Executive Order 13978, *Building the National Garden of American Heroes*. Per Executive Order 13934, the Chairperson of the NEH sits on the Task Force for Building and Rebuilding Monuments to American Heroes.

In FY 2025, Public Law 119-21 appropriated \$40 million to NEH for the procurement of statues for the National Garden of American Heroes. Additionally, the Agency entered into a two-year Memorandum of Understanding with the National Endowment of the Arts to collaborate on the creation of the statues, development of interpretive content, and site planning.

NEH is closely coordinating with the White House and other Federal partners on the development of the National Garden of American Heroes. In 2026, NEH awarded the first round of grants for the creation of statues. In FY 2027, NEH will continue to award grants for the creation of statues for the Garden.

Beyond the statues, a critical goal of the National Garden is to enable visitors to learn about and connect to our nation's luminaries. Therefore, the contextual material and information available for visitors will be critically important to the project's success. NEH has a long history of funding public-facing material that is engaging and informative.

Through a series of cooperative agreements or grants, NEH will solicit applications to produce interpretive humanities-based material and programming for each of the statues and the National Garden as a whole. Drawing on the nation's top scholars, museum curators, and educators, together with media producers, visitors will be offered compelling, historically informed interpretive signage for each statue, deepening their experience of the site.