

CORPS OF ENGINEERS—CIVIL WORKS

The following appropriations shall be expended under the direction of the Secretary of the Army and the supervision of the Chief of Engineers for authorized civil functions of the Department of the Army pertaining to commercial navigation, flood and storm damage reduction, aquatic ecosystem restoration, and related efforts.

Federal Funds

OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY FOR CIVIL WORKS

For the Office of the Assistant Secretary of the Army for Civil Works as authorized by 10 U.S.C. 7016(b)(3), \$6,400,000, to remain available until September 30, 2026.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096–3132–0–1–301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Office of Assistant Secretary of the Army (Civil Works)	5	5	5
0900 Total new obligations, unexpired accounts (object class 25.3)	5	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	2
1021 Recoveries of prior year unpaid obligations		1	1
1070 Unobligated balance (total)	1	2	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	6
1930 Total budgetary resources available	6	7	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	2	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	2
3010 New obligations, unexpired accounts	5	5	5
3020 Outlays (gross)	–6	–4	–5
3040 Recoveries of prior year unpaid obligations, unexpired		–1	–1
3050 Unpaid obligations, end of year	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	2
3200 Obligated balance, end of year	2	2	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	6
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	5
4011 Outlays from discretionary balances	3		
4020 Outlays, gross (total)	6	4	5
4180 Budget authority, net (total)	5	5	6
4190 Outlays, net (total)	6	4	5

This appropriation funds strategic planning for and overall supervision of the Army's civil works program.

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

For the cost of direct loans and for the cost of guaranteed loans, as authorized by the Water Infrastructure Finance and Innovation Act of 2014, \$2,000,000, to remain available until expended, for safety projects to maintain, upgrade, and repair dams identified in the National Inventory of Dams with a primary owner type of State, local government, public utility, or private: Provided, That no project may be funded with amounts provided under this heading for a dam that is identified as jointly owned in the National Inventory of Dams and where one of those joint owners is the Federal Government: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans, including capitalized interest, and total loan principal, including capitalized interest, any part of which is to be guaranteed, not to exceed \$200,000,000: Provided further, That the use of direct loans or loan guarantee authority under this heading for direct

loans or commitments to guarantee loans for any project shall be in accordance with the criteria published in the Federal Register on June 30, 2020 (85 Fed. Reg. 39189) pursuant to the fourth proviso under the heading "Water Infrastructure Finance and Innovation Program Account" in division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided further, That any references to the Environmental Protection Agency (EPA) or the Administrator in the criteria referenced in the previous proviso shall be deemed to be references to the Army Corps of Engineers or the Secretary of the Army, respectively, for purposes of the direct loans or loan guarantee authority made available under this heading: Provided further, That for the purposes of carrying out the Congressional Budget Act of 1974, the Director of the Congressional Budget Office may request, and the Secretary shall promptly provide, documentation and information relating to a project identified in a Letter of Interest submitted to the Secretary pursuant to a Notice of Funding Availability for applications for credit assistance under the Water Infrastructure Finance and Innovation Act Program, including with respect to a project that was initiated or completed before the date of enactment of this Act.

In addition, fees authorized to be collected pursuant to sections 5029 and 5030 of the Water Infrastructure Finance and Innovation Act of 2014 shall be deposited in this account, to remain available until expended.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, \$5,000,000, to remain available until September 30, 2026.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096–3139–0–1–301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy		2	2
0709 Administrative expenses	4	2	2
0791 Direct program activities, subtotal	4	4	4
0900 Total new obligations, unexpired accounts	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	92	95	98
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	7
1900 Budget authority (total)	7	7	7
1930 Total budgetary resources available	99	102	105
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	95	98	101
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	4
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	–4	–2	–3
3050 Unpaid obligations, end of year	2	4	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	4
3200 Obligated balance, end of year	2	4	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	1		
4011 Outlays from discretionary balances	3	2	3
4020 Outlays, gross (total)	4	2	3
4180 Budget authority, net (total)	7	7	7
4190 Outlays, net (total)	4	2	3

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 096–3139–0–1–301	2023 actual	2024 est.	2025 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Water Infrastructure Finance and Innovation, Corps		44	47
Direct loan subsidy (in percent):			
132001 Water Infrastructure Finance and Innovation, Corps		4.95	4.71
132999 Weighted average subsidy rate	0.00	4.95	4.71

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT—Continued
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 096-3139-0-1-301	2023 actual	2024 est.	2025 est.
Direct loan subsidy budget authority:			
133001 Water Infrastructure Finance and Innovation, Corps	2	2	
Administrative expense data:			
3510 Budget authority	7	5	5

The Water Infrastructure Finance and Innovation Act (WIFIA) Program, authorized by the Water Resources Reform and Development Act, 2014, as amended, allows the Corps of Engineers to issue loans and loan guarantees for eligible non-Federal water resources projects. This new Federal credit program is being established with funds first appropriated in FY 2021 for dam safety projects at non-Federal dams. The Army Corps is currently working on implementing this program. The 2025 Budget proposes \$7 million for the program, including \$5 million for administrative expenses and \$2 million for credit subsidy costs related to non-Federal dam safety projects for this program.

Object Classification (in millions of dollars)

Identification code 096-3139-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	2	2	2
99.9 Total new obligations, unexpired accounts	4	4	4

Employment Summary

Identification code 096-3139-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	10	10	10

WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT CORPS

Program and Financing (in millions of dollars)

Identification code 096-4388-0-3-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0710 Direct loan obligations	44	47	
0900 Total new obligations, unexpired accounts	44	47	

Budgetary resources:

Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	44	47	
1900 Budget authority (total)	44	47	
1930 Total budgetary resources available	44	47	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36		
3010 New obligations, unexpired accounts	44	47	
3020 Outlays (gross)	-8	-18	
3050 Unpaid obligations, end of year	36	65	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		36	
3200 Obligated balance, end of year	36	65	

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	44	47	
Financing disbursements:			
4110 Outlays, gross (total)	8	18	
4180 Budget authority, net (total)	44	47	
4190 Outlays, net (total)	8	18	

Status of Direct Loans (in millions of dollars)

Identification code 096-4388-0-3-301	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	44	47	

1150 Total direct loan obligations	44	47
Cumulative balance of direct loans outstanding:		
1210 Outstanding, start of year		8
1231 Disbursements: Direct loan disbursements	8	18
1290 Outstanding, end of year	8	26

CONSTRUCTION

For expenses necessary for the construction of commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; and for studies, design work, and plans and specifications of such projects and related efforts, \$1,958,370,000, to remain available until expended: Provided, That of the amounts made available under this heading, \$400,000,000 is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That such amount shall be available only if the President designates such amount as an emergency requirement pursuant to such section 251(b)(2)(A)(i).

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096-3122-0-1-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Commercial Navigation	951	887	887
0002 Flood Risk Management	1,895	1,769	1,769
0003 Aquatic Ecosystem Restoration	668	623	623
0005 Multipurpose and Other Programs	278	259	259
0100 Direct program subtotal	3,792	3,538	3,538
0799 Total direct obligations	3,792	3,538	3,538
0801 Department of Homeland Security	157	146	146
0802 Department of Veteran Affairs	476	444	444
0803 Environmental Protection Agency	411	383	383
0804 National Aeronautics and Space Administration	24	22	22
0805 Department of Energy	61	57	57
0806 Other Federal Agencies	369	344	344
0807 Non-Federal Agencies	42	39	39
0808 Intra-Corps	78	72	72
0899 Total reimbursable obligations	1,618	1,507	1,507
0900 Total new obligations, unexpired accounts	5,410	5,045	5,045

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35,789	36,348	34,403
1021 Recoveries of prior year unpaid obligations	336	.....	.....
1033 Recoveries of prior year paid obligations	2	.....	.....
1042 Adjustment for change in allocation (general fund portion)	-61	.....	.....
1043 Adjustment for change in allocation (offsetting collection/collected portion)	61	.....	.....
1070 Unobligated balance (total)	36,127	36,348	34,403
Budget authority:			
1100 Appropriation	2,312	2,009	1,958
1170 Advance appropriations, discretionary:	50	50	.....
1700 Spending authority from offsetting collections, discretionary:			
1700 Collected (Inland Waterways Trust Fund)	2,937	.....	.....
1700 Collected (Harbor Maintenance Trust Fund) .....	.....	76	.....
1700 Collected (Construction) .....	.....	965	1,492
1701 Change in uncollected payments, Federal sources	332	.....	.....
1750 Spending auth from offsetting collections, disc (total)	3,269	1,041	1,492
1900 Budget authority (total)	5,631	3,100	3,450
1930 Total budgetary resources available	41,758	39,448	37,853
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	36,348	34,403	32,808

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,961	9,212	10,883
3010 New obligations, unexpired accounts	5,410	5,045	5,045
3020 Outlays (gross)	-4,823	-3,374	-3,619

3040	Recoveries of prior year unpaid obligations, unexpired	—336	.....	.....
3050	Unpaid obligations, end of year	9,212	10,883	12,309
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	—4,197	—4,529	—4,529
3070	Change in uncollected pymts, Fed sources, unexpired	—332	.....	.....
3090	Uncollected pymts, Fed sources, end of year	—4,529	—4,529	—4,529
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,764	4,683	6,354
3200	Obligated balance, end of year	4,683	6,354	7,780

26.0	Supplies and materials	5	5	5
31.0	Equipment	2	1	1
32.0	Land and structures	2,781	2,597	2,597
41.0	Grants, subsidies, and contributions	7	6	6
99.0	Direct obligations	3,792	3,538	3,538
99.0	Reimbursable obligations	1,618	1,507	1,507
99.9	Total new obligations, unexpired accounts	5,410	5,045	5,045

Employment Summary

Identification code 096-3122-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	3,578	3,500	3,500
2001 Reimbursable civilian full-time equivalent employment	861	1,575	1,575

OPERATION AND MAINTENANCE

For expenses necessary for the operation, maintenance, and care of existing commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serves essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, \$2,469,500,000, to remain available until expended; of which such sums as become available from the special account for the Corps of Engineers established by the Land and Water Conservation Fund Act of 1965 shall be derived from that account for resource protection, research, interpretation, and maintenance activities related to resource protection in the areas managed by the Army Corps of Engineers at which outdoor recreation is available; of which such sums as become available from fees collected under section 217 of Public Law 104-303 shall be used to cover the cost of operation and maintenance of the dredged material disposal facilities for which such fees have been collected: Provided, That of the amounts made available under this heading, \$665,000,000 is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That such amount shall be available only if the President designates such amount as an emergency requirement pursuant to such section 251(b)(2)(A)(i).

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096-3123-0-1-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Commercial Navigation	2,657	2,028	2,028
0002 Flood Risk Management	322	246	246
0003 Aquatic Ecosystem Restoration	39	30	30
0004 Hydropower	1	1	1
0005 Multipurpose and Other Programs	2,324	1,774	1,774
0006 Emergency Management	6	4	4
0799 Total direct obligations	5,349	4,083	4,083
0801 Department of Homeland Security	10	8	8
0802 Department of Veteran Affairs	3	2	2
0804 National Aeronautics and Space Administration	4	3	3
0805 Department of Energy	7	5	5
0806 Other Federal Agencies	240	183	183
0807 Non-Federal Agencies	51	40	40
0808 Intra-Corps	4	3	3
0899 Total reimbursable obligations	319	244	244
0900 Total new obligations, unexpired accounts	5,668	4,327	4,327

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,891	4,946	7,099
1010 Unobligated balance transfer to other accts [096-3124]	—27	.....	.....
1021 Recoveries of prior year unpaid obligations	169	.....	.....
1042 Adjustment for change in allocation (general fund portion)	—115	.....	.....
1043 Adjustment for change in allocation (offsetting collection/collected portion)	115	.....	.....
1070 Unobligated balance (total)	4,033	4,946	7,099
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,154	2,847	2,409
1120 Appropriations transferred to other acct [096-3124]	—3	.....	.....

Object Classification (in millions of dollars)

Identification code 096-3122-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	489	457	457
11.3 Other than full-time permanent	5	5	5
11.5 Other personnel compensation	17	16	16
11.9 Total personnel compensation	511	478	478
12.1 Civilian personnel benefits	90	84	84
21.0 Travel and transportation of persons	9	8	8
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	6	5	5
25.2 Other services from non-Federal sources	272	253	253
25.3 Purchase of goods and services from Government accounts	97	91	91
25.4 Operation and maintenance of facilities	11	9	9

OPERATION AND MAINTENANCE—Continued
Program and Financing—Continued

Identification code 096-3123-0-1-301		2023 actual	2024 est.	2025 est.
1121	Appropriations transferred from other acct [096-5383]	74	57	61
1160	Appropriation, discretionary (total)	3,225	2,904	2,470
1170	Advance appropriations, discretionary:			
1170	Advance appropriation	1,000	1,000	.....
1700	Spending authority from offsetting collections, discretionary:			
1700	Collected (Harbor Maintenance Trust Fund)	1,525	2,227	1,684
1700	Collected (Operation and Maintenance) .....	.....	349	316
1701	Change in uncollected payments, Federal sources (HMTF)	703	.....	.....
1701	Change in uncollected payments, Federal sources	128	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2,356	2,576	2,000
1900	Budget authority (total)	6,581	6,480	4,470
1930	Total budgetary resources available	10,614	11,426	11,569
1941	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,946	7,099	7,242

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,265	3,791
3010	New obligations, unexpired accounts	5,668	4,327
3020	Outlays (gross)	-4,973	-5,415
3040	Recoveries of prior year unpaid obligations, unexpired	-169	.....
3050	Unpaid obligations, end of year	3,791	2,703
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,341	-2,172
3070	Change in uncollected pymts, Fed sources, unexpired	-831	.....
3090	Uncollected pymts, Fed sources, end of year	-2,172	-2,172
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,924	1,619
3200	Obligated balance, end of year	1,619	531
			255

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	6,581	6,480
	Outlays, gross:		
4010	Outlays from new discretionary authority	522	2,706
4011	Outlays from discretionary balances	4,451	2,709
4020	Outlays, gross (total)	4,973	5,415
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4030	Federal sources:	-1,560	-2,576
4033	Non-Federal sources:	-80	.....
4040	Offsets against gross budget authority and outlays (total)	-1,640	-2,576
	Additional offsets against gross budget authority only:		
4050	Change in uncollected pymts, Fed sources, unexpired	-831	.....
4055	Adjustment for change in allocation (offsetting collection portion)	115	.....
4060	Additional offsets against budget authority only (total)	-716	.....
4070	Budget authority, net (discretionary)	4,225	3,904
4080	Outlays, net (discretionary)	3,333	2,839
4180	Budget authority, net (total)	4,225	3,904
4190	Outlays, net (total)	3,333	2,839
			2,603

This appropriation funds inspection, operation, maintenance, and related activities for water resources projects operated and maintained by the Corps. These projects include navigation channels, navigation locks and dams, structures to reduce the risk of flood and storm damage (e.g., levees), and multi-purpose projects, as authorized in River and Harbor, Flood Control, and Water Resources Development Acts and other laws. Key infrastructure that is of central importance to the Nation and the continued safety of the public is given the highest priority for funding in this account.

This appropriation funds all of the costs associated with protecting Corps facilities from potential security threats. It also funds the national emergency preparedness program under Executive Order 11490.

In developing the Budget, consideration was given to advancing two key objectives including: 1) increasing infrastructure and ecosystem resilience to climate change and decreasing climate risk for communities based on the best available science; and 2) promoting environmental justice in disadvantaged communities in line with Justice40 and creating good paying jobs that provide the free and fair chance to join a union and collectively bargain.

Object Classification (in millions of dollars)

Identification code 096-3123-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	1,249	954
11.3	Other than full-time permanent	12	9
11.5	Other personnel compensation	59	45
11.9	Total personnel compensation	1,320	1,008
12.1	Civilian personnel benefits	263	201
21.0	Travel and transportation of persons	41	32
22.0	Transportation of things	1	1
23.2	Rental payments to others	1	1
23.3	Communications, utilities, and miscellaneous charges	37	28
25.1	Advisory and assistance services	18	14
25.2	Other services from non-Federal sources	463	353
25.3	Other goods and services from Federal sources	602	459
25.4	Operation and maintenance of facilities	527	402
25.7	Operation and maintenance of equipment	5	4
26.0	Supplies and materials	76	58
31.0	Equipment	24	18
32.0	Land and structures	1,970	1,504
99.0	Direct obligations	5,348	4,083
99.0	Reimbursable obligations	320	244
99.9	Total new obligations, unexpired accounts	5,668	4,327

Employment Summary

Identification code 096-3123-0-1-301	2023 actual	2024 est.	2025 est.
1001	Direct civilian full-time equivalent employment	12,977	13,000
2001	Reimbursable civilian full-time equivalent employment	216	210

SPECIAL RECREATION USER FEE

Special and Trust Fund Receipts (in millions of dollars)	2023 actual	2024 est.	2025 est.
Identification code 096-5383-0-2-301			
Receipts:			
Current law:			
1130	Special Recreation Use Fees, Corps of Engineers	66	56
1130	User Fees, Fund for Non-Federal Use of Disposal Facilities	2	1
1199	Total current law receipts	68	57
1999	Total receipts	68	57
2000	Total: Balances and receipts	141	124
Appropriations:			
Current law:			
2101	Special Recreation User Fee	-74	-57
5099	Balance, end of year	67	67

Program and Financing (in millions of dollars)

Identification code 096-5383-0-2-301	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	74	57
1120	Appropriations transferred to other accts [096-3123]	-74	-57
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	.....

Pursuant to the requirements of 16 U.S.C. 460d-3, the Corps deposits certain recreation use fees collected at Corps projects into this account. Types of fees include daily user fees, camping fees, recreational fees, annual pass fees, and other permit type fees. Pursuant to appropriations acts, funding in the Operation and Maintenance appropriation is derived in part from this account for resource protection, research, interpretation, and maintenance activities related to resource protection at Corps projects where outdoor recreation is available.

MISSISSIPPI RIVER AND TRIBUTARIES

For expenses necessary for flood damage reduction projects and related efforts in the Mississippi River alluvial valley below Cape Girardeau, Missouri, as authorized by law, \$244,834,000, to remain available until expended.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096–3112–0–1–301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Commercial Navigation			
109	77	77	
0002 Flood Risk Management	448	317	317
0005 Multipurpose and Other Programs	141	100	100
0799 Total direct obligations	698	494	494
0808 Intra-Corps	1	1	1
0900 Total new obligations, unexpired accounts	699	495	495
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,062	1,766	1,681
1021 Recoveries of prior year unpaid obligations	16	14	14
1070 Unobligated balance (total)	2,078	1,780	1,695
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	370	355	245
Spending authority from offsetting collections, discretionary:			
1700 Collected (Non-Harbor Maintenance Trust Fund)	9	36	36
1700 Collected (Harbor Maintenance Trust Fund) .....	.....	5	5
1701 Change in uncollected payments, Federal sources	8	.....	.....
1750 Spending auth from offsetting collections, disc (total)	17	41	41
1900 Budget authority (total)	387	396	286
1930 Total budgetary resources available	2,465	2,176	1,981
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,766	1,681	1,486
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	493	436	169
3010 New obligations, unexpired accounts	699	495	495
3020 Outlays (gross)	–740	–748	–650
3040 Recoveries of prior year unpaid obligations, unexpired	–16	–14	–14
3050 Unpaid obligations, end of year	436	169	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–4	–12	–12
3070 Change in uncollected pymts, Fed sources, unexpired	–8	.....	.....
3090 Uncollected pymts, Fed sources, end of year	–12	–12	–12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	489	424	157
3200 Obligated balance, end of year	424	157	–12
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	387	396	286
Outlays, gross:			
4010 Outlays from new discretionary authority	8	174	126
4011 Outlays from discretionary balances	732	574	524
4020 Outlays, gross (total)	740	748	650
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–7	–41	–41
4033 Non-Federal sources	–2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	–9	–41	–41
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–8	.....	.....
4060 Additional offsets against budget authority only (total)	–8	.....	.....
4070 Budget authority, net (discretionary)	370	355	245
4080 Outlays, net (discretionary)	731	707	609
4100 Budget authority, net (total)	370	355	245
4190 Outlays, net (total)	731	707	609

This appropriation funds planning, design, construction, and operation and maintenance activities associated with projects to reduce the risk of flood damage in the lower Mississippi River alluvial valley below Cape Girardeau, Missouri.

Object Classification (in millions of dollars)

Identification code 096–3112–0–1–301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	111	105	105
11.5 Other personnel compensation	7	5	5
11.9 Total personnel compensation	118	110	110
12.1 Civilian personnel benefits	25	23	23
21.0 Travel and transportation of persons	4	2	2
23.3 Communications, utilities, and miscellaneous	3	1	1
25.2 Other services from non-Federal sources	17	11	11
25.3 Purchase goods & svcs. fm Government	196	111	111
25.4 Operation and maintenance of facilities	26	18	18
26.0 Supplies and materials	4	3	3
32.0 Land and structures	305	215	215
99.0 Direct obligations	698	494	494
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	699	495	495

Employment Summary

Identification code 096–3112–0–1–301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,403	1,400	1,400
2001 Reimbursable civilian full-time equivalent employment	12	.....	.....

FLOOD CONTROL AND COASTAL EMERGENCIES

For expenses necessary to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters as authorized by law, \$45,000,000, to remain available until expended.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096–3125–0–1–301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0006 Emergency Management			
442	348	348	
0801 Department of Homeland Security	1,365	.....	.....
0807 Non-Federal Agencies	1	.....	.....
0808 Intra-Corps	1,078	25	25
0899 Total reimbursable obligations	2,444	25	25
0900 Total new obligations, unexpired accounts	2,886	373	373
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,743	2,767	2,488
1021 Recoveries of prior year unpaid obligations	81	.....	.....
1070 Unobligated balance (total)	1,824	2,767	2,488
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	554	35	45
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,069	59	59
1701 Change in uncollected payments, Federal sources	2,206	.....	.....
1750 Spending auth from offsetting collections, disc (total)	3,275	59	59
1900 Budget authority (total)	3,829	94	104
1930 Total budgetary resources available	5,653	2,861	2,592
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,767	2,488	2,219
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	890	2,221	2,045
3010 New obligations, unexpired accounts	2,886	373	373
3020 Outlays (gross)	–1,474	–549	–500

FLOOD CONTROL AND COASTAL EMERGENCIES—Continued
Program and Financing—Continued

Identification code 096-3125-0-1-301		2023 actual	2024 est.	2025 est.
3040	Recoveries of prior year unpaid obligations, unexpired	−81	.....	.....
3050	Unpaid obligations, end of year	2,221	2,045	1,918
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	−485	−2,691	−2,691
3070	Change in uncollected pymts, Fed sources, unexpired	−2,206	.....	.....
3090	Uncollected pymts, Fed sources, end of year	−2,691	−2,691	−2,691
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	405	−470	−646
3200	Obligated balance, end of year	−470	−646	−773

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	3,829	94	104
	Outlays, gross:			
4010	Outlays from new discretionary authority	611	36	41
4011	Outlays from discretionary balances	863	513	459
4020	Outlays, gross (total)	1,474	549	500
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	−1,069	−59	−59
4040	Offsets against gross budget authority and outlays (total)	−1,069	−59	−59
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	−2,206	.....	.....
4060	Additional offsets against budget authority only (total)	−2,206	.....	.....
4070	Budget authority, net (discretionary)	554	35	45
4080	Outlays, net (discretionary)	405	490	441
4180	Budget authority, net (total)	554	35	45
4190	Outlays, net (total)	405	490	441

This appropriation funds the planning, training, exercises, and other preparedness measures that help the Corps respond to floods, hurricanes, and other natural disasters, and support emergency operations in response to such natural disasters, including advance measures, flood fighting, providing potable water, and the repair of certain damaged flood and storm damage reduction projects. The funding in the Budget is for preparedness and training activities.

Object Classification (in millions of dollars)

Identification code 096-3125-0-1-301		2023 actual	2024 est.	2025 est.
Direct obligations:				
	Personnel compensation:			
11.1	Full-time permanent	65	52	52
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	69	56	56
12.1	Civilian personnel benefits	14	11	11
21.0	Travel and transportation of persons	3	2	2
23.2	Rental payments to others	1	.....	.....
25.1	Advisory and assistance services	26	21	21
25.2	Other services from non-Federal sources	22	18	18
25.3	Other goods and services from Federal sources	26	21	21
25.4	Operation and maintenance of facilities	30	23	23
26.0	Supplies and materials	3	1	1
31.0	Equipment	1	.....	.....
32.0	Land and structures	247	195	195
99.0	Direct obligations	442	348	348
99.0	Reimbursable obligations	2,444	25	25
99.9	Total new obligations, unexpired accounts	2,886	373	373

Employment Summary

Identification code 096-3125-0-1-301		2023 actual	2024 est.	2025 est.
1001	Direct civilian full-time equivalent employment	505	575	575
2001	Reimbursable civilian full-time equivalent employment	372	.....	.....

INVESTIGATIONS

For expenses necessary for the collection and study of basic information pertaining to the development, management, restoration, and protection of water resources; for studies, design work, and plans and specifications of proposed commercial navigation, flood and storm damage

reduction, and aquatic ecosystem restoration projects, and related efforts prior to construction; for restudy of authorized projects and related efforts; and for miscellaneous investigations, \$110,585,000, to remain available until expended.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096-3121-0-1-301		2023 actual	2024 est.	2025 est.
Obligations by program activity:				
0001	Commercial Navigation	19	17	17
0002	Flood Risk Management	125	119	119
0003	Aquatic Ecosystem Restoration	16	14	14
0005	Multipurpose and Other Programs	21	18	18
0799	Total direct obligations	181	168	168
0801	Department of Homeland Security	6	5	5
0804	National Aeronautics and Space Administration	1	1	1
0805	Department of Energy	2	.....	.....
0806	Other Federal Agencies	29	15	7
0807	Non-Federal Agencies	5	4	7
0808	Intra-Corps	3	2	4
0899	Total reimbursable obligations	46	27	24
0900	Total new obligations, unexpired accounts	227	195	192

Budgetary resources:

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	478	494	499
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)				
		480	494	499
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	178	173	111
	Advance appropriations, discretionary:			
1170	Advance appropriation	30	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	34	27	24
1701	Change in uncollected payments, Federal sources	−1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	33	27	24
1900	Budget authority (total)	241	200	135
1930	Total budgetary resources available	721	694	634
	Memorandum (non-add) entries:			
1941	Unexpended unobligated balance, end of year	494	499	442

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	65	61	60
3010	New obligations, unexpired accounts	227	195	192
3020	Outlays (gross)	−229	−196	−196
3040	Recoveries of prior year unpaid obligations, unexpired	−2	.....	.....
3050	Unpaid obligations, end of year	61	60	56
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	−34	−33	−33
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	−33	−33	−33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31	28	27
3200	Obligated balance, end of year	28	27	23

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	241	200	135
	Outlays, gross:			
4010	Outlays from new discretionary authority	82	55	55
4011	Outlays from discretionary balances	229	114	141
4020	Outlays, gross (total)	229	196	196
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	−25	−27	−24
4033	Non-Federal sources	−9	.....	.....
4040	Offsets against gross budget authority and outlays (total)	−34	−27	−24
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	208	173	111

4080	Outlays, net (discretionary)	195	169	172
4180	Budget authority, net (total)	208	173	111
4190	Outlays, net (total)	195	169	172

This appropriation funds studies to determine the engineering feasibility, economic and environmental return to the Nation, and public safety impacts of potential solutions to water and related land resources problems; preconstruction engineering and design; and related data collection, interagency coordination, and research. In developing the Budget, consideration was given to advancing two key objectives including: 1) increasing infrastructure and ecosystem resilience to climate change and decreasing climate risk for communities based on the best available science; and 2) promoting environmental justice in disadvantaged communities in line with Justice40 and creating good paying jobs that provide the free and fair chance to join a union and collectively bargain.

Object Classification (in millions of dollars)

Identification code 096-3121-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	104	103
11.3	Other than full-time permanent	2	2
11.5	Other personnel compensation	3	2
11.9	Total personnel compensation	109	107
12.1	Civilian personnel benefits	20	17
21.0	Travel and transportation of persons	3	2
25.1	Advisory and assistance services	5	5
25.2	Other services from non-Federal sources	21	16
25.3	Purchase of goods and services from Government accounts	7	6
25.4	Operation and maintenance of facilities	3	4
26.0	Supplies and materials	1	1
31.0	Equipment	1	1
32.0	Land and structures	11	9
99.0	Direct obligations	181	168
99.0	Reimbursable obligations	46	27
99.9	Total new obligations, unexpired accounts	227	195
			192

Employment Summary

Identification code 096-3121-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,212	1,100	1,100
2001 Reimbursable civilian full-time equivalent employment	356	.....	.....

REGULATORY PROGRAM

For expenses necessary for administration of laws pertaining to regulation of navigable waters and wetlands, \$221,000,000, to remain available until September 30, 2026.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096-3126-0-1-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Regulatory			
0008	250	214	214
0192	250	214	214
0807	12	15	15
0899	12	15	15
0900	Total new obligations, unexpired accounts	262	229
			229

Budgetary resources:

1000	Unobligated balance:		
	Unobligated balance brought forward, Oct 1	185	155
	Budget authority:		
1100	Appropriations, discretionary:		
1100	Appropriation	218	218
1700	Spending authority from offsetting collections, discretionary:		
1700	Collected	19	3
1900	Budget authority (total)	237	221
1930	Total budgetary resources available	422	376
1940	Memorandum (non-add) entries:		
	Unobligated balance expiring	-5	.....

1941	Unexpired unobligated balance, end of year	155	147	142
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	8	14
3010	New obligations, unexpired accounts	262	229	229
3011	Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020	Outlays (gross)	-266	-223	-223
3050	Unpaid obligations, end of year	8	14	20
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	8	14
3200	Obligated balance, end of year	8	14	20

Budget authority and outlays, net:

4000	Budget authority, gross	237	221	224
Outlays, gross:				
4010	Outlays from new discretionary authority	205	203	205
4011	Outlays from discretionary balances	61	20	18
4020	Outlays, gross (total)	266	223	223
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	.....	-1	-1
4033	Non-Federal sources	-19	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-19	-3	-3
4070	Budget authority, net (discretionary)	218	218	221
4080	Outlays, net (discretionary)	247	220	220
4180	Budget authority, net (total)	218	218	221
4190	Outlays, net (total)	247	220	220

This appropriation provides funds to administer the laws and regulations pertaining to activities affecting U.S. waters, including wetlands, in accordance with the Rivers and Harbors Appropriation Act of 1899, the Clean Water Act of 1972, and the Marine Protection, Research and Sanctuaries Act of 1972.

The requested funds are needed to review and process permit applications, ensure compliance on permitted sites, and protect important aquatic resources.

Object Classification (in millions of dollars)

Identification code 096-3126-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	185	159
11.3	Other than full-time permanent	2	2
11.5	Other personnel compensation	7	6
11.9	Total personnel compensation	194	167
12.1	Civilian personnel benefits	40	34
21.0	Travel and transportation of persons	3	3
25.1	Advisory and assistance services	1	1
25.2	Other services from non-Federal sources	2	1
25.3	Purchase goods & svcs. fm Government accts.	9	7
25.4	Operation and maintenance of facilities	1	1
99.0	Direct obligations	250	214
99.0	Reimbursable obligations	12	15
99.9	Total new obligations, unexpired accounts	262	229
			229

Employment Summary

Identification code 096-3126-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,479	1,450	1,450
2001 Reimbursable civilian full-time equivalent employment	14	14	14

FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM

For expenses necessary to clean up contamination from sites in the United States resulting from work performed as part of the Nation's early atomic energy program, \$200,285,000, to remain available until expended.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM—Continued

Program and Financing (in millions of dollars)

Identification code 096-3130-0-1-053	2023 actual	2024 est.	2025 est.
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Obligations by program activity:

0007 Formerly Utilized Site Remedial Action Program	285	198	198
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Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	182	304	506
1021 Recoveries of prior year unpaid obligations	6	.....	.....
1033 Recoveries of prior year paid obligations	1

1070 Unobligated balance (total)	189	304	506
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Budget authority:

1100 Appropriations	400	400	200
1900 Budget authority (total)	400	400	200
1930 Total budgetary resources available	589	704	706

1941 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	304	506	508

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	211	302	258
3010 New obligations, unexpired accounts	285	198	198
3020 Outlays (gross)	-188	-242	-125
3040 Recoveries of prior year unpaid obligations, unexpired	-6

3050 Unpaid obligations, end of year	302	258	331
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3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	211	302	258
3200 Obligated balance, end of year	302	258	331

Budget authority and outlays, net:

4000 Discretionary:			
4000 Budget authority, gross	400	400	200

4010 Outlays, gross:			
4010 Outlays from new discretionary authority	141	70	
4011 Outlays from discretionary balances	188	101	55

4020 Outlays, gross (total)	188	242	125
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4033 Offsets against gross budget authority and outlays:			
4033 Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	.....	.....

4040 Additional offsets against gross budget authority and outlays (total)	-1
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4053 Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1

4060 Additional offsets against budget authority only (total)	1
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4070 Budget authority, net (discretionary)	400	400	200
4080 Outlays, net (discretionary)	187	242	125

4180 Budget authority, net (total)	400	400	200
4190 Outlays, net (total)	187	242	125

The Budget funds the clean-up of certain low-level radioactive materials and mixed wastes, located mostly at sites contaminated as a result of the Nation's early efforts to develop atomic weapons.

Object Classification (in millions of dollars)

Identification code 096-3130-0-1-053	2023 actual	2024 est.	2025 est.
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Direct obligations:

11.1 Personnel compensation:			
11.1 Full-time permanent	19	13	13
11.5 Other personnel compensation	1	1	1

11.9 Total personnel compensation	20	14	14
12.1 Civilian personnel benefits	4	2	2

25.1 Advisory and assistance services	132	92	92
25.2 Other services from non-Federal sources	13	9	9

25.3 Other goods and services from Federal sources	1	1	1
32.0 Land and structures	115	80	80

99.0 Direct obligations	285	198	198
99.9 Total new obligations, unexpired accounts	285	198	198

Employment Summary

Identification code 096-3130-0-1-053	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	120	120	120

EXPENSES

For expenses necessary for the supervision and general administration of the civil works program in the headquarters of the Corps of Engineers and the offices of the Division Engineers; and for costs of management and operation of the Humphreys Engineer Center Support Activity, the Institute for Water Resources, the United States Army Engineer Research and Development Center, and the United States Army Corps of Engineers Finance Center allocable to the civil works program, \$231,240,000, to remain available until September 30, 2026, of which not to exceed \$5,000 may be used for official reception and representation purposes and only during the current fiscal year: Provided, That no part of any other appropriation provided in this title shall be available to fund the civil works activities of the Office of the Chief of Engineers or the civil works executive direction and management activities of the division offices: Provided further, That any Flood Control and Coastal Emergencies appropriation may be used to fund the supervision and general administration of emergency operations, repairs, and other activities in response to any flood, hurricane, or other natural disaster.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 096-3124-0-1-301	2023 actual	2024 est.	2025 est.
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0009 Executive Direction and Management	250	219	220
0799 Total direct obligations	250	219	220
0806 Other Federal Agencies	1	1	.....
0899 Total reimbursable obligations	1	1	.....
0900 Total new obligations, unexpired accounts	251	220	220

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	72	75	70
1011 Unobligated balance transfer from other acct [096-3123]	27	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	101	75	70
1100 Appropriation	220	215	231
1121 Appropriations transferred from other acct [096-3123]	3	.....	.....
1160 Appropriation, discretionary (total)	223	215	231
1700 Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	2	.....	.....
1900 Budget authority (total)	225	215	231
1930 Total budgetary resources available	326	290	301
1941 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	75	70	81

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	14	11	2
3010 New obligations, unexpired accounts	251	220	220
3020 Outlays (gross)	-250	-229	-222
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	11	2	.....
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	9	.....
3200 Obligated balance, end of year	9	.....	-2

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	225	215	231
Outlays, gross:			
4010 Outlays from new discretionary authority	209	200	215
4011 Outlays from discretionary balances	41	29	7
4020 Outlays, gross (total)	250	229	222
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4060 Additional offsets against budget authority only (total)	-1	.....	.....
4070 Budget authority, net (discretionary)	223	215	231
4080 Outlays, net (discretionary)	249	229	222
4180 Budget authority, net (total)	223	215	231
4190 Outlays, net (total)	249	229	222

This appropriation funds the command and control, policy and guidance, program management, national and regional coordination, and quality assurance for the civil works program. These activities are carried out by Corps headquarters and eight division offices:

Corps Headquarters.—This office provides executive direction and management for the civil works program.

Division Offices.—Eight of the nine Corps division offices provide quality assurance for and supervise work of the 38 district offices that have civil works responsibilities. This appropriation also funds certain costs allocable to the civil works program of these Corps-wide support facilities:

Institute for Water Resources.—This institute performs studies and analyses on a wide range of water resources issues and develops project planning techniques.

Engineer Research and Development Center.—This center operates seven labs and conducts research and development for the Corps and other agencies.

Finance Center.—This center supports all Corps finance and accounting activities.

Humphreys Engineer Center.—This field operating activity of the Corps provides day-to-day operational support services to the Corps.

Object Classification (in millions of dollars)

Identification code 096-3124-0-1-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	133	117	117
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	140	123	123
12.1 Civilian personnel benefits	52	46	46
21.0 Travel and transportation of persons	6	5	5
23.1 Rental payments to GSA	4	3	3
23.2 Rental payments to others	2	1	1
25.1 Advisory and assistance services	5	5	5
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	39	34	34
32.0 Land and structures	1	1	1
99.0 Direct obligations	250	219	219
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	251	220	220

Employment Summary

Identification code 096-3124-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	974	939	939
2001 Reimbursable civilian full-time equivalent employment	43	50	50

WASHINGTON AQUEDUCT

Program and Financing (in millions of dollars)

Identification code 096-3128-0-1-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0801 Reimbursable Capital Improvement	112	37	37
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	87	102	
1020 Adjustment of unobligated bal brought forward, Oct 1	46	.....

1021 Recoveries of prior year unpaid obligations	5	3	.....
1070 Unobligated balance (total)	51	90	102
Budget authority:			
1400 Borrowing authority .....	.....	51	51
1420 Borrowing authority permanently reduced .....	.....	-2	-2
1440 Borrowing authority, mandatory (total) .....	.....	49	49
Spending authority from offsetting collections, mandatory:			
1800 Collected	148	.....	.....
1900 Budget authority (total)	148	49	49
1930 Total budgetary resources available	199	139	151
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	87	102	114

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	78	87	87
3001 Adjustments to unpaid obligations brought forward, Oct 1	43	.....	.....
3010 New obligations, unexpired accounts	112	37	37
3020 Outlays (gross)	-72	-25	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-3	.....
3050 Unpaid obligations, end of year	78	87	99
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	43	78	87
3200 Obligated balance, end of year	78	87	99

Budget authority and outlays, net:

4090 Budget authority, gross	148	49	49
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	25	25
4101 Outlays from mandatory balances	72	.....	.....
4110 Outlays, gross (total)			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-148	.....	.....
4180 Budget authority, net (total) .....	.....	49	49
4190 Outlays, net (total)	-76	25	25

The Washington Aqueduct supplies drinking water to customers in four jurisdictions: the District of Columbia; Arlington County, Virginia; the City of Falls Church, Virginia; and part of Fairfax County, Virginia. Although the Aqueduct is owned and operated by the Corps (40 U.S.C. 9501 et seq.), the customers finance the operation, maintenance, and certain capital improvements of Aqueduct facilities. The Aqueduct's customers also pay in advance the full cost of those capital improvements.

Object Classification (in millions of dollars)

Identification code 096-3128-0-1-301	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	14	14	14
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	17	17	17
12.1 Civilian personnel benefits	6	6	6
23.3 Communications, utilities, and miscellaneous charges	7	.....	.....
25.2 Other services from non-Federal sources	7	.....	.....
25.3 Other goods and services from Federal sources	16	2	2
25.4 Operation and maintenance of facilities	36	10	10
26.0 Supplies and materials	18	2	2
32.0 Land and structures	5	.....	.....
99.0 Reimbursable obligations	112	37	37
99.9 Total new obligations, unexpired accounts	112	37	37

Employment Summary

Identification code 096-3128-0-1-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	164	164	164

PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	45	46	45

PERMANENT APPROPRIATIONS—Continued
Special and Trust Fund Receipts—Continued

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
Receipts:			
Current law:			
1110 Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc.	12	11	11
1130 Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	20	15	15
1199 Total current law receipts	32	26	26
1999 Total receipts	32	26	26
2000 Total: Balances and receipts	77	72	71
Appropriations:			
Current law:			
2101 Permanent Appropriations	-32	-26	-26
2103 Permanent Appropriations	-1	-2	-1
2132 Permanent Appropriations	2	1	1
2199 Total current law appropriations	-31	-27	-26
2999 Total appropriations	-31	-27	-26
5099 Balance, end of year	46	45	45

Program and Financing (in millions of dollars)

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Maintenance and operation of dams and other improvements of navigable waters			
0002 Maintenance and operation of dams and other improvements of navigable waters	32	25	25
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	39	38	40
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	32	26	26
1203 Appropriation (previously unavailable)(special or trust)	1	2	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	31	27	26
1930 Total budgetary resources available	70	65	66
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	38	40	41
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	11	13
3010 New obligations, unexpired accounts	32	25	25
3020 Outlays (gross)	-25	-23	-24
3050 Unpaid obligations, end of year	11	13	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	11	13
3200 Obligated balance, end of year	11	13	14
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	31	27	26
Outlays, gross:			
4100 Outlays from new mandatory authority	18	18	18
4101 Outlays from mandatory balances	7	5	6
4110 Outlays, gross (total)	25	23	24
4180 Budget authority, net (total)	31	27	26
4190 Outlays, net (total)	25	23	24

This account covers three permanent appropriations:

Hydraulic mining debris reservoir.—The Corps uses fees collected from the Yuba County Water Agency to help maintain the Englebright Dam, Yuba River, California project. (33 U.S.C. 683)

Maintenance and operation of dams and other improvements of navigable waters.—The Corps uses its share of certain fees levied by the Federal Energy Regulatory Commission (on the private use of Federal property, including facilities and land; private construction and operation of water management and appurtenant facilities; and private benefit from headwater improvement by others) for construction, operation, and maintenance of Federal water management facilities. (16 U.S.C. 810(a))

Payments to States.—The Corps pays to States three-fourths of the rent received from the leasing of lands acquired for flood control, navigation, and allied purposes, including the development of hydroelectric power. (33 U.S.C. 701c-3)

Object Classification (in millions of dollars)

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
25.2 Other services from non-Federal sources	4	2	2
25.3 Other goods and services from Federal sources	20	15	15
25.4 Operation and maintenance of facilities	1	1	1
32.0 Land and structures	5	5	5
99.9 Total new obligations, unexpired accounts	32	25	25

Employment Summary

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	22	20	20

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 096-4902-0-4-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0803 Intra-Corps	11,684	9,892	9,892
0809 Reimbursable program activities, subtotal	11,684	9,892	9,892

Budgetary resources:	Unobligated balance:	2023 actual	2024 est.	2025 est.
1000 Unobligated balance brought forward, Oct 1	941	686	647	
1021 Recoveries of prior year unpaid obligations	99	98	98	
1033 Recoveries of prior year paid obligations	1	4	4	
1070 Unobligated balance (total)	1,041	788	749	
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800 Collected	11,314	9,749	9,749	
1801 Change in uncollected payments, Federal sources	16	3	3	
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1	
1850 Spending auth from offsetting collections, mand (total)	11,329	9,751	9,751	
1900 Budget authority (total)	11,329	9,751	9,751	
1930 Total budgetary resources available	12,370	10,539	10,500	
Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year	686	647	608	
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	1,277	1,645	1,759	
3010 New obligations, unexpired accounts	11,684	9,892	9,892	
3020 Outlays (gross)	-11,217	-9,680	-9,680	
3040 Recoveries of prior year unpaid obligations, unexpired	-99	-98	-98	
3050 Unpaid obligations, end of year	1,645	1,759	1,873	
Uncollected payments:				
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-94	-110	-113	
3070 Change in uncollected pymts, Fed sources, unexpired	-16	-3	-3	
3090 Uncollected pymts, Fed sources, end of year	-110	-113	-116	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	1,183	1,535	1,646	
3200 Obligated balance, end of year	1,535	1,646	1,757	
Budget authority and outlays, net:				
Mandatory:				
4090 Budget authority, gross	11,329	9,751	9,751	
Outlays, gross:				
4100 Outlays from new mandatory authority	8,999	7,379	6,773	
4101 Outlays from mandatory balances	2,218	2,301	2,907	
4110 Outlays, gross (total)	11,217	9,680	9,680	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120 Federal sources	-11,299	-9,737	-9,737	
4123 Non-Federal sources	-16	-16	-16	
4130 Offsets against gross budget authority and outlays (total)	-11,315	-9,753	-9,753	

Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
Payments to States. — The Corps pays to States three-fourths of the rent received from the leasing of lands acquired for flood control, navigation, and allied purposes, including the development of hydroelectric power. (33 U.S.C. 701c-3)			
Employment Summary			
Identification code 096-9921-0-2-999	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	22	20	20
REVOLVING FUND			
Program and Financing (in millions of dollars)			
Identification code 096-4902-0-4-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0803 Intra-Corps	11,684	9,892	9,892
0809 Reimbursable program activities, subtotal	11,684	9,892	9,892
Budgetary resources:			
1000 Unobligated balance brought forward, Oct 1	941	686	647
1021 Recoveries of prior year unpaid obligations	99	98	98
1033 Recoveries of prior year paid obligations	1	4	4
1070 Unobligated balance (total)	1,041	788	749
Budget authority:			
1800 Spending authority from offsetting collections, mandatory:	11,314	9,749	9,749
1801 Change in uncollected payments, Federal sources	16	3	3
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	11,329	9,751	9,751
1900 Budget authority (total)	11,329	9,751	9,751
1930 Total budgetary resources available	12,370	10,539	10,500
Change in obligated balance:			
3000 Unpaid obligations, brought forward, Oct 1	1,277	1,645	1,759
3010 New obligations, unexpired accounts	11,684	9,892	9,892
3020 Outlays (gross)	-11,217	-9,680	-9,680
3040 Recoveries of prior year unpaid obligations, unexpired	-99	-98	-98
3050 Unpaid obligations, end of year	1,645	1,759	1,873
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-94	-110	-113
3070 Change in uncollected pymts, Fed sources, unexpired	-16	-3	-3
3090 Uncollected pymts, Fed sources, end of year	-110	-113	-116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,183	1,535	1,646
3200 Obligated balance, end of year	1,535	1,646	1,757
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	11,329	9,751	9,751
Outlays, gross:			
4100 Outlays from new mandatory authority	8,999	7,379	6,773
4101 Outlays from mandatory balances	2,218	2,301	2,907
4110 Outlays, gross (total)	11,217	9,680	9,680
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-11,299	-9,737	-9,737
4123 Non-Federal sources	-16	-16	-16
4130 Offsets against gross budget authority and outlays (total)	-11,315	-9,753	-9,753

Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-16	-3
4143	Recoveries of prior year paid obligations, unexpired accounts	1	4
4150 Additional offsets against budget authority only (total)			
4160	Budget authority, net (mandatory)	-1	-1
4170	Outlays, net (mandatory)	-98	-73
4180	Budget authority, net (total)	-1	-1
4190	Outlays, net (total)	-98	-73
Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	16	17
5092	Unexpired unavailable balance, EOY: Offsetting collections	17	18

This revolving fund provides for the acquisition, operation, and maintenance of plant and equipment used by the civil works program and for temporary financing of services chargeable to the civil works program. The fund also initially finances Corps district office operating expenses, which the districts later reimburse with project-specific funds. In addition, payments are made into the fund when other agencies or entities use plant and equipment acquired by the fund.

Object Classification (in millions of dollars)

Identification code 096-4902-0-4-301	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons	124	100	100
22.0 Transportation of things	16	10	10
23.1 Rental payments to GSA	263	260	260
23.2 Rental payments to others	30	20	20
23.3 Communications, utilities, and miscellaneous charges	95	90	90
24.0 Printing and reproduction	1	.....	.....
25.1 Advisory and assistance services	122	100	100
25.2 Other services from non-Federal sources	600	400	400
25.3 Other goods and services from Federal sources	9,938	8,445	8,445
25.4 Operation and maintenance of facilities	171	160	160
25.7 Operation and maintenance of equipment	77	75	75
26.0 Supplies and materials	88	80	80
31.0 Equipment	37	30	30
32.0 Land and structures	122	122	122
99.9 Total new obligations, unexpired accounts	11,684	9,892	9,892

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-5570-0-2-303	2023 actual	2024 est.	2025 est.
0100 Balance, start of year			
Receipts:	.....	.....	.....
Current law:			
1130 Fees, Interagency America the Beautiful Pass Revenues	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:	.....	.....	.....
Current law:			
2101 Interagency America the Beautiful Pass Revenues	-2	-2	-2
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 096-5570-0-2-303	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Interagency America the Beautiful Pass Revenues	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.4)	2	2	2
Budgetary resources:			
1000 Unobligated balance:	.....	.....	.....
Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:	.....	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:	.....	.....	.....
1941 Unexpired unobligated balance, end of year	3	3	3

Change in obligated balance:

Unpaid obligations:	.....	.....	.....
3000 Unpaid obligations, brought forward, Oct 1	2	1	1
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-3	-2	-2
3050 Unpaid obligations, end of year			
Memorandum (non-add) entries:	.....	.....	.....
3100 Obligated balance, start of year	2	1	1
3200 Obligated balance, end of year	1	1	1

Budget authority and outlays, net:

Mandatory:	.....	.....	.....
4090 Budget authority, gross	2	2	2
Outlays, gross:	.....	.....	.....
4100 Outlays from new mandatory authority .....	.....	2	2
4101 Outlays from mandatory balances	3	.....	.....
4110 Outlays, gross (total)	3	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	3	2	2

Funds in this account are collected from the sale of interagency America the Beautiful National Parks and Federal Recreational Lands Passes as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113-121, section 1048). The Corps sells and distributes the passes to the public at over 200 Corps locations and deposits the funds into this account. The funds are expended as allowed by the Federal Lands Recreation Enhancement Act at the locations where they are collected.

SPECIAL USE PERMIT FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-5607-0-2-303	2023 actual	2024 est.	2025 est.
0100 Balance, start of year			
Receipts:	.....	.....	.....
Current law:			
1130 Fees, Special Use Permit Fees	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:	.....	.....	.....
Current law:			
2101 Special Use Permit Fees	-1	-1	-1
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 096-5607-0-2-303	2023 actual	2024 est.	2025 est.
0001 Recreational Resources			
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
1000 Unobligated balance:	.....	.....	.....
Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:	.....	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:	.....	.....	.....
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:	.....	.....	.....
3000 Unpaid obligations, brought forward, Oct 1	1	2	2
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:	.....	.....	.....
3100 Obligated balance, start of year	1	2	2
3200 Obligated balance, end of year	2	2	2
Budget authority and outlays, net:			
Mandatory:	.....	.....	.....
4090 Budget authority, gross	1	1	1
Outlays, gross:	.....	.....	.....
4100 Outlays from new mandatory authority .....	.....	1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1

SPECIAL USE PERMIT FEES—Continued

Funds in this account are collected from the issuance of special use permits for activities, events, facility use, and other specialized recreation uses, as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113–121, section 1047(a)). These funds are expended on labor, vehicle costs, materials, supplies, utilities, and other costs associated with administering the special permits and carrying out related operation and maintenance activities at the site where the fees are collected.

Trust Funds

HARBOR MAINTENANCE TRUST FUND

For expenses necessary to perform work authorized by law to be financed from the Harbor Maintenance Trust Fund, and to be derived from such fund, \$1,726,000,000, to remain available until expended; of which \$29,000,000 shall be used to cover the Federal share of construction costs for dredged material disposal facilities; of which \$1,691,535,000 shall be used to cover the Federal share of eligible operation and maintenance costs for coastal harbors and channels and inland harbors; of which \$60,000,000 shall be available to carry out subsection (c) of section 2106 of the Water Resources Reform and Development Act of 2014 (33 U.S.C. 2238c); and of which \$5,465,000 shall be used to cover the Federal share of eligible operation and maintenance costs for inland harbors on the lower Mississippi River.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8863–0–7–301	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	8,372	8,200	7,841
Receipts:			
Current law:			
1110 User Fees, Harbor Maintenance Trust Fund	1,849	1,846	1,908
1140 Earnings on Investments, Harbor Maintenance Trust Fund	339	155	155
1199 Total current law receipts	2,188	2,001	2,063
1999 Total receipts	2,188	2,001	2,063
2000 Total: Balances and receipts	10,560	10,201	9,904
Appropriations:			
Current law:			
2101 Operations and Maintenance	–39	–39	–41
2101 Operations and Support	–3	–3	–3
2101 Harbor Maintenance Trust Fund	–2,227	–2,227	–1,684
2101 Harbor Maintenance Trust Fund	–76	–76	–37
2101 Harbor Maintenance Trust Fund	–15	–15	–5
2199 Total current law appropriations	–2,360	–2,360	–1,770
2999 Total appropriations	–2,360	–2,360	–1,770
5099 Balance, end of year	8,200	7,841	8,134

Program and Financing (in millions of dollars)

Identification code 096–8863–0–7–301	2023 actual	2024 est.	2025 est.
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Obligations by program activity:			
0001 Commercial navigation	2,453	2,318	1,726
Budgetary resources:			
Unobligated balance:			
1045 Adjustment for change in allocation (prior year)	135	.....	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (O&M)	2,227	2,227	1,684
1101 Appropriation (Construction)	76	76	37
1101 Appropriation (MR&T)	15	15	5
1160 Appropriation, discretionary (total)	2,318	2,318	1,726
1930 Total budgetary resources available	2,453	2,318	1,726

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,061	2,217	3,003
3010 New obligations, unexpired accounts	2,453	2,318	1,726
3020 Outlays (gross)	–1,297	–1,532	–1,579
3050 Unpaid obligations, end of year	2,217	3,003	3,150
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,061	2,217	3,003

3200 Obligated balance, end of year	2,217	3,003	3,150
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,318	2,318	1,726
4010 Outlays from new discretionary authority	1,162	927	690
4011 Outlays from discretionary balances	135	605	889
4020 Outlays, gross (total)	1,297	1,532	1,579
4180 Budget authority, net (total)	2,318	2,318	1,726
4190 Outlays, net (total)	1,297	1,532	1,579
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9,370	10,372	11,000
5001 Total investments, EOY: Federal securities: Par value	10,372	11,000	12,000

The Harbor Maintenance Trust Fund is authorized under the Harbor Maintenance Revenue Act of 1986 (P.L. 99–662, Title XIV), as amended. Under current law, revenue is derived from a 0.125 percent ad valorem tax imposed upon commercial users of specified U.S. ports, Saint Lawrence Seaway tolls, and investment interest. The Budget proposes to execute these appropriations within the Harbor Maintenance Trust Fund rather than to transfer and execute them in the Construction, Operation and Maintenance, and Mississippi River and Tributaries accounts.

The Harbor Maintenance Revenue Act authorizes expenditures from this fund to finance up to 100 percent of eligible Corps harbor operation and maintenance costs, including the operation and maintenance of Great Lakes navigation projects. The fund fully finances eligible operation and maintenance costs of the Saint Lawrence Seaway Development Corporation. The Water Resources Development Act of 1996 (P.L. 104–303, section 201) authorizes the fund to pay the Federal share of the costs for the construction of dredged material disposal facilities that are necessary for the operation and maintenance of coastal or inland harbors, the dredging and disposal of contaminated sediments that are in or affect the operation and maintenance of Federal navigation channels, the mitigation of impacts resulting from Federal navigation operation and maintenance activities, and the operation and maintenance of dredged material disposal facilities.

The North American Free Trade Agreement Implementation Act (26 U.S.C. 9505(c)(3)) authorizes the fund to pay all expenses of administration incurred by the Department of the Treasury, the Corps, and the Department of Commerce related to the administration of the harbor maintenance tax (under 26 U.S.C. 4461 et seq.), but not in excess of \$5 million for any fiscal year.

In 1998, the U.S. Supreme Court excluded all U.S. exports from the harbor maintenance tax. The Court found that the tax violated Article I, section 9, clause 5 of the constitution because the value of the cargo, which is the basis for calculating this tax, does not fairly match the use of port services and facilities by exporters.

The proposed appropriations language for eligible operation and maintenance costs for inland harbors on the lower Mississippi River is intended to only apply to: Helena Harbor, Phillips County, AR; Baton Rouge Harbor, Devil Swamp, LA; Greenville Harbor, MS; Vicksburg Harbor, MS; and Memphis Harbor, McKellar Lake, Memphis, TN.

Object Classification (in millions of dollars)

Identification code 096–8863–0–7–301	2023 actual	2024 est.	2025 est.
Direct obligations:			
94.0 Financial transfers (Operation and Maintenance)	2,227	2,227	1,684
94.0 Financial transfers (Construction)	76	76	37
94.0 Financial transfers (MR&T)	15	15	5
94.0 Financial transfers (Prior Year)	135	.....	.....
99.9 Total new obligations, unexpired accounts	2,453	2,318	1,726

INLAND WATERWAYS TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8861–0–7–301	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	200	306	402
Receipts:			
Current law:			
1110 Transfer from General Fund, Inland Waterways Revenue Act Taxes	95	114	114
1140 Interest and Profits on Investments in Public Debt Securities, Inland Waterways Trust Fund	11	3	3
1199 Total current law receipts	106	117	117
1999 Total receipts	106	117	117
2000 Total: Balances and receipts	306	423	519
Appropriations:			
Current law:			
2101 Inland Waterways Trust Fund .....	.....	–21	.....

5099	Balance, end of year	306	402	519
Program and Financing (in millions of dollars)				
Identification code 096-8861-0-7-301		2023 actual	2024 est.	2025 est.
Obligations by program activity:				
0001	Inland Waterways Trust Fund	41	21	.....
0900	Total new obligations, unexpired accounts (object class 94.0)	41	21	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	.....	.....	21
1045	Adjustment for change in allocation (trust fund portion)	41	21	.....
1070	Unobligated balance (total)	41	21	21
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (Construction) .....	.....	.....	21
1930	Total budgetary resources available	41	42	21
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	.....	.....	21
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	.....	20
3010	New obligations, unexpired accounts	41	21	.....
3020	Outlays (gross)	-41	-1	-1
3050	Unpaid obligations, end of year .....	.....	.....	20
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	.....	20
3200	Obligated balance, end of year .....	.....	20	19
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	.....	.....	21
Outlays, gross:				
4010	Outlays from new discretionary authority .....	.....	.....	1
4011	Outlays from discretionary balances	41	.....	1
4020	Outlays, gross (total)	41	1	1
4180	Budget authority, net (total) .....	.....	.....	21
4190	Outlays, net (total)	41	1	1
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	194	265	295
5001	Total investments, EOY: Federal securities: Par value	265	295	325

The Inland Waterways Trust Fund is authorized under the Inland Waterways Revenue Act of 1978 (P.L. 95-502), as amended by the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The fund is used to pay 35 percent of the costs associated with the construction, replacement, rehabilitation, and expansion of Federal inland waterways projects, except as otherwise specifically provided for in law. Section 109 of WRDA 2020 (Division AA of P.L. 116-260), as amended specifically provides that for a project for navigation receiving a construction appropriation during fiscal years 2021 through 2022, 35 percent of the costs of construction of the project shall be paid from the fund until such construction of the project is complete. Section 8157 of WRDA 2022 (Division H, Title LXXXI of P.L. 117-263) amended Section 102 to increase the share of construction and related costs paid from the IWTF from 50 percent to 65 percent, beginning October 1, 2022, for any project for navigation on the inland waterways that was new or ongoing on or after October 1, 2022. Under current law, revenue is derived from an excise tax imposed on diesel fuel for commercial vessels on most of the inland waterways, plus investment interest. The Budget proposes to execute these appropriations within the Inland Waterways Trust Fund rather than to transfer and execute them in the Construction account.

RIVERS AND HARBORS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8862-0-7-301		2023 actual	2024 est.	2025 est.
0100	Balance, start of year	9	9	1
	Receipts:			
	Current law:			
1130	Contributions, Rivers and Harbors, Other Than Port and Harbor			
	User Fees	822	711	711
2000	Total: Balances and receipts	831	720	712
	Appropriations:			
	Current law:			
2101	Rivers and Harbors Contributed Funds	-822	-711	-711
2103	Rivers and Harbors Contributed Funds	-9	-9	-1

2132	Rivers and Harbors Contributed Funds	9	1	1
2199	Total current law appropriations	-822	-719	-711
2999	Total appropriations	-822	-719	-711
5099	Balance, end of year	9	1	1

Program and Financing (in millions of dollars)

Identification code 096-8862-0-7-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Commercial Navigation	133	105	105
0002 Flood Risk Management	401	282	282
0003 Aquatic Ecosystem Restoration	28	26	26
0004 Hydropower	10	9	9
0005 Multipurpose and Other Programs	249	185	185
0006 Emergency Management	23	10	10
0799 Total direct obligations	844	617	617
0807 NON-FEDERAL AGENCIES	4	1	1
0808 INTRA-CORPS	2	.....	.....
0899 Total reimbursable obligations	6	1	1
0900 Total new obligations, unexpired accounts	850	618	618

Budgetary resources:

Budgetary resources:					
Unobligated balance:					
1000	Unobligated balance brought forward, Oct 1		1,626	1,625	1,726
1021	Recoveries of prior year unpaid obligations		15		
1070	Unobligated balance (total)		1,641	1,625	1,726
	Budget authority:				
	Appropriations, mandatory:				
1201	Appropriation (special or trust fund)		822	711	711
1203	Appropriation (previously unavailable)(special or trust)		9	9	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced		-9	-1	-1
1260	Appropriations, mandatory (total)		822	719	711
	Spending authority from offsetting collections, mandatory:				
1800	Collected		12		
1900	Budget authority (total)		834	719	711
1930	Total budgetary resources available		2,475	2,344	2,437
	Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year		1,625	1,726	1,819

Change in obligated balance:

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	813	1,208	1,371
3010	New obligations, unexpired accounts	850	618	618
3020	Outlays (gross)	–440	–455	–429
3040	Recoveries of prior year unpaid obligations, unexpired	–15	.....	.....
3050	Unpaid obligations, end of year	1,208	1,371	1,560
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	813	1,208	1,371
3200	Obligated balance, end of year	1,208	1,371	1,560

Budget authority and outlays, net:

Budget authority and outlays, net:					
Mandatory:					
4090	Budget authority, gross		834	719	711
	Outlays, gross:				
4100	Outlays from new mandatory authority		4	15	7
4101	Outlays from mandatory balances		436	440	422
4110	Outlays, gross (total)		440	455	429
	Offsets against gross budget authority and outlays:				
	Offsetting collections (collected) from:				
4123	Non-Federal sources		-12	.....	.....
4180	Budget authority, net (total)		822	719	711
4190	Outlays, net (total)		428	455	429

The funds in this account are provided by non-Federal interests to cover some or all of the costs for the study, design, construction, and operation and maintenance of water resources projects. These funds include amounts for the authorized non-Federal share of the costs, amounts in excess of the authorized non-Federal share that are provided voluntarily as contributed or advanced funds, and amounts for certain work carried out in connection with a project with 100 percent non-Federal funding.

RIVERS AND HARBORS CONTRIBUTED FUNDS—Continued
Object Classification (in millions of dollars)

Identification code 096-8862-0-7-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	82	82	82
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	85	85	85
12.1 Civilian personnel benefits	16	16	16
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	36	15	15
25.3 Other goods and services from Federal sources	12	5	5
25.4 Operation and maintenance of facilities	36	15	15
26.0 Supplies and materials	2	1	1
32.0 Land and structures	655	478	478
99.0 Direct obligations	844	617	617
99.0 Reimbursable obligations	6	1	1
99.9 Total new obligations, unexpired accounts	850	618	618

Employment Summary

Identification code 096-8862-0-7-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	509	509	509
2001 Reimbursable civilian full-time equivalent employment	26	26	26

COASTAL WETLANDS RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 096-8333-0-7-301	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Coastal Wetlands Restoration Trust Fund			
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	384	420	442
1021 Recoveries of prior year unpaid obligations	17	12	12
1070 Unobligated balance (total)	401	432	454
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1221 Appropriations transferred from other acct [014-8151]	95	85	98
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	95	85	98
1930 Total budgetary resources available	496	517	552
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	420	442	477
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	214	212	213
3010 New obligations, unexpired accounts	76	75	75
3020 Outlays (gross)	-61	-62	-62
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-12	-12
3050 Unpaid obligations, end of year	212	213	214
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	214	212	213
3200 Obligated balance, end of year	212	213	214

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	95	85	98
Outlays, gross:			
4100 Outlays from new mandatory authority	21	24	
4101 Outlays from mandatory balances	61	41	38
4110 Outlays, gross (total)	61	62	62
4180 Budget authority, net (total)	95	85	98
4190 Outlays, net (total)	61	62	62

The Coastal Wetlands Planning, Protection and Restoration Act (P.L. 101-646, Title III), as amended, directs the Secretary of the Interior to distribute to the Coastal Wetlands Restoration

Trust Fund a portion of the amounts appropriated each fiscal year from the Sport Fish Restoration Account. The Louisiana Coastal Wetlands Conservation and Restoration Task Force, which is an interagency task force consisting of the Corps, Environmental Protection Agency, Fish and Wildlife Service, Natural Resources Conservation Service, National Marine Fisheries Service, and the State of Louisiana, uses these funds to plan, set priorities, and carry out projects for the creation, protection, and restoration of coastal wetlands in the State of Louisiana.

Object Classification (in millions of dollars)

Identification code 096-8333-0-7-301	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	7	7	7
25.3 Other goods and services from Federal sources	60	59	59
25.4 Operation and maintenance of facilities	8	8	8
99.9 Total new obligations, unexpired accounts	76	75	75

Employment Summary

Identification code 096-8333-0-7-301	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	11	11	11

SOUTH DAKOTA TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8217-0-7-306	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	110	110	110
Receipts:			
Current law:			
1140 Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	3	2	2
2000 Total: Balances and receipts	113	112	112
Appropriations:			
Current law:			
2101 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	-3	-2	-2
5099 Balance, end of year	110	110	110

Program and Financing (in millions of dollars)

Identification code 096-8217-0-7-306	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Wildlife Habitat Restoration			
3 2 2			
0900 Total new obligations, unexpired accounts (object class 25.2)	3	2	2

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	2	2
1930 Total budgetary resources available	11	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	3	2	2
3020 Outlays (gross)	-3	-2	-2

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	3	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	3	1	1
4110 Outlays, gross (total)	3	2	2
4180 Budget authority, net (total)	3	2	2
4190 Outlays, net (total)	3	2	2

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	119	118	119
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5001 Total investments, EOY: Federal securities: Par value	118	119	120
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This fund, authorized by the Water Resources Development Act of 1999 (P.L. 106–53), supports wildlife habitat restoration efforts undertaken by the State of South Dakota. The establishment of this fund satisfies the Federal obligation under the Fish and Wildlife Coordination Act (16 U.S.C. 1661 et seq.) to mitigate for the loss of habitat due to flooding from the Oahe and Big Bend projects, which the Corps constructed under the Pick-Sloan Missouri River Basin program.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2023 actual	2024 est.	2025 est.
Offsetting receipts from the public:			
096–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	21	20	20
096–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	126	256	256
General Fund Offsetting receipts from the public	147	276	276
Intragovernmental payments:			
096–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	—	—1	—1
General Fund Intragovernmental payments	—	—1	—1

GENERAL PROVISIONS—CORPS OF ENGINEERS—CIVIL

(INCLUDING TRANSFER OF FUNDS)

SEC. 101. (a) None of the funds provided in title I of this Act shall be available for obligation or expenditure through a reprogramming of funds that:

- (1) creates or initiates a new program, project, or activity;
- (2) eliminates a program, project, or activity;
- (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
- (4) proposes to use funds directed for a specific activity for a different purpose, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
- (5) augments or reduces existing programs, projects, or activities in excess of the amounts contained in paragraphs (6) through (10), unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
- (6) INVESTIGATIONS.—For a base level over \$100,000, reprogramming of 25 percent of the base amount up to a limit of \$150,000 per project, study or activity is allowed: Provided, That for a base level less than \$100,000, the reprogramming limit is \$25,000: Provided further, That up to \$25,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(7) CONSTRUCTION.—For a base level over \$2,000,000, reprogramming of 15 percent of the base amount up to a limit of \$3,000,000 per project, study, or activity is allowed: Provided, That for a base level less than \$2,000,000, the reprogramming limit is \$300,000: Provided further, That up to \$3,000,000 may be reprogrammed for settled contractor claims, changed conditions, or real estate deficiency judgments: Provided further, That up to \$300,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(8) OPERATION AND MAINTENANCE.—Unlimited reprogramming authority is granted for the Corps to be able to respond to emergencies: Provided, That the Chief of Engineers shall notify the Committees on Appropriations of both Houses of Congress of these emergency actions as soon thereafter as practicable: Provided further, That for a base level over \$1,000,000, reprogramming of 15 percent of the base amount up to a limit of \$5,000,000 per project, study, or activity is allowed: Provided further, That for a base level less than \$1,000,000, the reprogramming limit is \$150,000: Provided further, That \$150,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation;

(9) MISSISSIPPI RIVER AND TRIBUTARIES.—The reprogramming guidelines in paragraphs (6), (7), and (8) shall apply to the Investigations, Construction, and Operation and Maintenance portions of the Mississippi River and Tributaries Account, respectively; and

(10) FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM.—Reprogramming of up to 15 percent of the base of the receiving project is permitted.

(b) DE MINIMUS REPROGRAMMINGS.—In no case should a reprogramming for less than \$50,000 be submitted to the Committees on Appropriations of both Houses of Congress.

(c) CONTINUING AUTHORITIES PROGRAM.—Subsection (a)(1) shall not apply to any project or activity funded under the continuing authorities program.

(d) Not later than 60 days after the date of enactment of this Act, the Secretary shall submit a report to the Committees on Appropriations of both Houses of Congress to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year which shall include:

(1) A table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if applicable, and the fiscal year enacted level; and

(2) A delineation in the table for each appropriation both by object class and program, project and activity as detailed in the budget appendix for the respective appropriations.

SEC. 102. None of the funds made available in this title may be used to award or modify any contract that commits funds beyond the amounts appropriated for that program, project, or activity that remain unobligated, except that such amounts may include any funds that have been made available through reprogramming pursuant to section 101.

SEC. 103. The Secretary of the Army may transfer to the Fish and Wildlife Service, and the Fish and Wildlife Service may accept and expend, such funds as the Secretary of the Army and the Director of the Fish and Wildlife Service determine, through consultation, are appropriate from the funds provided in this title under the heading "Operation and Maintenance" to mitigate for fisheries lost due to Corps of Engineers projects.

