

# DEPARTMENT OF THE INTERIOR

## LAND AND MINERALS MANAGEMENT

### BUREAU OF LAND MANAGEMENT

The Bureau of Land Management (BLM) is charged with the multiple use management of natural resources on approximately 245 million acres of surface estate of public land, about one-eighth of the land in the United States. The BLM also administers approximately 700 million acres of on-shore Federal mineral estate underlying the BLM and other surface owner-ships. In addition, the BLM has trust responsibilities on 56 million acres of Indian trust lands for mineral operations and cadastral (land) surveys. The lands managed by the BLM provide important natural resources, recreational and scenic values to the American people, as well as resource commodities and revenue to the Federal Government, States, and counties. It is the mission of the BLM to sustain the health, diversity, and productivity of the public lands for the use and enjoyment of present and future generations.

### Federal Funds

#### MANAGEMENT OF LANDS AND RESOURCES

For necessary expenses for protection, use, improvement, development, disposal, cadastral surveying, classification, acquisition of easements and other interests in lands, and performance of other functions, including maintenance of facilities, as authorized by law, in the management of lands and their resources under the jurisdiction of the Bureau of Land Management, including the general administration of the Bureau, and assessment of mineral potential of public lands pursuant to section 1010(a) of the Alaska Interest Lands Conservation Act, Public Law 96-487 (16 U.S.C. 3150(a)), \$827,385,000, to remain available until September 30, 2027; of which \$33,000,000 for annual maintenance and deferred maintenance programs and \$106,676,000 for the wild horse and burro program, as authorized by the Wild Free-Roaming Horses and Burros Act, Public Law 92-195, as amended (16 U.S.C. 1331 et seq.), shall remain available until expended: Provided, That amounts in the fee account of the BLM Permit Processing Improvement Fund may be used for any bureau-related expenses associated with the processing of oil and gas applications for permits to drill and related use of authorizations: Provided further, That of the amounts made available under this heading, up to \$1,000,000 may be made available for the purposes described in section 122(e)(1)(A) of the Department of the Interior, Environment, and Related Agencies Appropriations Act, division G of Public Law 115-31 (43 U.S.C. 1748c(e)(1)(A)): Provided further, That of the amounts made available under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

In addition, \$42,696,000 is for Mining Law Administration program operations, including the cost of administering the mining claim fee program, to remain available until expended, to be reduced by amounts collected by the Bureau and credited to this appropriation from mining claim maintenance fees and location fees that are hereby authorized for fiscal year 2026, so as to result in a final appropriation estimated at not more than \$827,385,000, and \$2,000,000, to remain available until expended, from communication site rental fees established by the Bureau for the cost of administering communication site activities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### MANAGEMENT OF LANDS AND RESOURCES

■ For an additional amount for "Management of Lands and Resources", \$58,115,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount 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. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

#### Program and Financing (in millions of dollars)

Identification code 014-1109-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0005 2022 Inflation Reduction Act (P.L. 117-169) .....	138	138	138
0011 Land resources .....	300	300	144
0012 Wildlife and fisheries .....	1	1	.....

0014 Recreation management .....	72	72	27
0015 Energy and minerals .....	225	225	208
0016 Realty and ownership management .....	92	92	57
0017 Resource protection .....	157	157	100
0018 Transportation and facilities maintenance .....	67	67	22
0020 Workforce and organizational support .....	189	178	124
0021 Aquatic resources management .....	57	57	27
0022 Wildlife habitat management .....	149	149	35
0030 National Monuments and NCA .....	60	60	15
0799 Total direct obligations .....	1,507	1,496	897
0801 Management of Lands and Resources (Reimbursable) .....	25	25	25
0802 Communication site rental fees (R) .....	2	2	2
0803 Mining law administration (R) .....	47	47	47
0805 Cadastral reimbursable program .....	6	6	6
0899 Total reimbursable obligations .....	80	80	80
0900 Total new obligations, unexpired accounts .....	1,587	1,576	977

#### Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	461	315	214
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	181	.....	.....
1011 Unobligated balance transfer from other acct [047-0616] .....	.....	2	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	5	.....	.....
1021 Recoveries of prior year unpaid obligations .....	59	45	45
1070 Unobligated balance (total) .....	525	362	259
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,295	1,295	827
1100 Appropriation - Supplemental - American Relief Act, 2025, P. L. 118-158 .....	.....	58	.....
1160 Appropriation, discretionary (total) .....	1,295	1,353	827
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Offsetting collections (Mining law and Comm Sites) .....	41	40	40
1700 Offsetting collections (Economy Act) .....	32	32	32
1701 Change in uncollected payments, Federal sources .....	4	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	77	72	72
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	1	3	.....
1801 Change in uncollected payments, Federal sources .....	4	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	5	3	.....
1900 Budget authority (total) .....	1,377	1,428	899
1930 Total budgetary resources available .....	1,902	1,790	1,158
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	315	214	181

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	826	856	1,040
3010 New obligations, unexpired accounts .....	1,587	1,576	977
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-1,481	-1,347	-1,072
3040 Recoveries of prior year unpaid obligations, unexpired .....	-59	-45	-45
3041 Recoveries of prior year unpaid obligations, expired .....	-18	.....	.....
3050 Unpaid obligations, end of year .....	856	1,040	900
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-37	-45	-45
3070 Change in uncollected pymts, Fed sources, unexpired .....	-8	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-45	-45	-45
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	789	811	995
3200 Obligated balance, end of year .....	811	995	855

#### Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,372	1,425	899
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	817	957	602
4011 Outlays from discretionary balances .....	635	390	470
4020 Outlays, gross (total) .....	1,452	1,347	1,072
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-29	-32	-32
4033 Non-Federal sources .....	-44	-40	-40
4040 Offsets against gross budget authority and outlays (total) ....	-73	-72	-72

MANAGEMENT OF LANDS AND RESOURCES—Continued  
Program and Financing—Continued

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4070 Budget authority, net (discretionary) .....	1,295	1,353	827
4080 Outlays, net (discretionary) .....	1,379	1,275	1,000
Mandatory:			
4090 Budget authority, gross .....	5	3	
Outlays, gross:			
4101 Outlays from mandatory balances .....	29		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-3	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4170 Outlays, net (mandatory) .....	28	-3	
4180 Budget authority, net (total) .....	1,295	1,353	827
4190 Outlays, net (total) .....	1,407	1,272	1,000
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	4	4	4
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	4	4	4

**Land resources.**—Provides for the integrated management of public land resources, including forestry, and rangeland, as well as wild horses and burros.

**Wildlife habitat management and aquatic resources.**—This activity encompasses programs that provide for the maintenance, improvement, or enhancement of wildlife habitats; the protection, conservation, recovery, and evaluation of populations and habitats of threatened, endangered and special status animal and plant species; as well as the management of water resources and riparian and wetlands areas, as part of the management of public lands and ecosystems.

**Recreation management.**—Provides for management and protection of recreational resource values, designated and potential wilderness areas, visitor services, and collection and expenditure of recreation user fees.

**Energy and minerals management.**—Provides for the management of: onshore oil, gas, coal and geothermal energy; other leasable minerals and mineral materials activities; and the administration of encumbrances on the mineral estate on Federal and Indian lands. These programs also address needed remediation and reclamation of abandoned or orphaned oil and gas wells on BLM lands. The 2026 Budget continues to fund oil and gas management activities through a combination of direct appropriations and permanent appropriations authorized by the National Defense Authorization Act of 2015.

**Realty and ownership management.**—Provides for management and non-reimbursable processing of authorizations and compliance for realty actions and rights-of-way (including Alaska), administration of land title records and completion of cadastral surveys on public lands.

**Communication site management.**—This program grants and administers authorizations for communications sites; develops site management plans to guide users and analyze the impacts of communication structures on the sites and the surrounding lands; and conducts facility compliance inspections.

**Resource protection.**—Provides for management of the land use planning and National Environmental Policy Act processes, including assessment and monitoring activities. Also ensures the health and safety of users of the public lands through remediation of abandoned mine lands and protection from criminal and other unlawful activities; mitigation of the effects of hazardous material and/or waste and physical safety hazards.

**Transportation and facilities management.**—Provides for construction and maintenance of administrative and recreation sites, roads, trails, bridges and dams, including compliance with building codes and standards and environmental protection requirements. These funds allow for the systematic management of facilities with critical health and safety concerns, and ensure the protection of natural resources. The Bureau of Land Management

funds all construction and deferred maintenance projects from this activity, including those on the Oregon and California grant lands.

**National Conservation Lands.**—Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations in the National Conservation Lands. This program also includes funding for National Scenic and Historic Trails.

**Workforce and organizational support.**—Provides for the management of bureau business practices, such as human resources, financial resources, procurement, property, and fixed costs.

**Mining law administration.**—Provides for exploration and development of minerals on public lands pursuant to the General Mining Law of 1872, including validity examinations, patent application reviews, enforcement of environmental and bonding requirements, and recordation of mining claims. Program costs are expected to be fully offset by claim maintenance and other fees in 2026.

## Object Classification (in millions of dollars)

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	502	502	301
11.3 Other than full-time permanent .....	9	9	5
11.5 Other personnel compensation .....	27	27	16
11.9 Total personnel compensation .....	538	538	322
12.1 Civilian personnel benefits .....	175	175	105
21.0 Travel and transportation of persons .....	17	17	10
22.0 Transportation of things .....	6	6	4
23.1 Rental payments to GSA .....	38	38	23
23.2 Rental payments to others .....	24	24	14
23.3 Communications, utilities, and miscellaneous charges .....	21	21	13
24.0 Printing and reproduction .....	2	2	1
25.1 Advisory and assistance services .....	43	43	26
25.2 Other services from non-Federal sources .....	243	232	139
25.3 Other goods and services from Federal sources .....	124	124	74
25.4 Operation and maintenance of facilities .....	13	13	8
25.5 Research and development contracts .....	2	2	1
25.7 Operation and maintenance of equipment .....	45	45	27
26.0 Supplies and materials .....	24	24	14
31.0 Equipment .....	18	18	11
32.0 Land and structures .....	17	17	10
41.0 Grants, subsidies, and contributions .....	155	155	94
42.0 Insurance claims and indemnities .....	2	2	1
99.0 Direct obligations .....	1,507	1,496	897
99.0 Reimbursable obligations .....	80	80	80
99.9 Total new obligations, unexpired accounts .....	1,587	1,576	977

## Employment Summary

Identification code 014–1109–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5,344	4,666	4,187
2001 Reimbursable civilian full-time equivalent employment .....	335	334	334
3001 Allocation account civilian full-time equivalent employment .....	2,666	2,654	2,532

## OREGON AND CALIFORNIA GRANT LANDS

*For expenses necessary for management, protection, and development of resources and for construction, operation, and maintenance of access roads, reforestation, and other improvements on the revested Oregon and California Railroad grant lands, on other Federal lands in the Oregon and California land-grant counties of Oregon, and on adjacent rights-of-way; and acquisition of lands or interests therein, including existing connecting roads on or adjacent to such grant lands; \$69,313,000, to remain available until expended: Provided, That 25 percent of the aggregate of all receipts during the current fiscal year from the revested Oregon and California Railroad grant lands is hereby made a charge against the Oregon and California land-grant fund and shall be transferred to the General Fund in the Treasury in accordance with the second paragraph of subsection (b) of title II of the Act of August 28, 1937, as amended (43 U.S.C. 2605).*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0004 Western Oregon Resource Management .....	110	106	48
0005 Western Oregon Data Systems Operation & Management .....	2	2	1
0006 Western Oregon National Monuments and NCA .....	1	1	.....
0007 Western Oregon Transportation and Facilities Maintenance .....	11	11	6
0900 Total new obligations, unexpired accounts .....	124	120	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	4	3
1021 Recoveries of prior year unpaid obligations .....	10	3	3
1070 Unobligated balance (total) .....	12	7	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	116	116	69
1930 Total budgetary resources available .....	128	123	75
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	3	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	57	84
3010 New obligations, unexpired accounts .....	124	120	55
3020 Outlays (gross) .....	-116	-90	-80
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-3	-3
3050 Unpaid obligations, end of year .....	57	84	56
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	57	84
3200 Obligated balance, end of year .....	57	84	56
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	116	116	69
Outlays, gross:			
4010 Outlays from new discretionary authority .....	79	90	54
4011 Outlays from discretionary balances .....	37	.....	26
4020 Outlays, gross (total) .....	116	90	80
4180 Budget authority, net (total) .....	116	116	69
4190 Outlays, net (total) .....	116	90	80

**Western Oregon resources management.**—Provides for the management of approximately 2.4 million acres of lands that are primarily forested ecosystems in western Oregon. These lands support a number of resource activities including timber production, livestock grazing allotments, and outdoor recreation opportunities.

**Western Oregon information and resource data systems.**—Provides for the acquisition, operation, and maintenance of the automated data support systems and spatial data systems required for management of the Oregon and California programs.

**Western Oregon transportation and facilities maintenance.**—Provides for annual maintenance activities of the transportation system, office buildings, warehouse and storage structures, shops, greenhouses, and recreation sites necessary to assure public safety and effective management of the lands in western Oregon. The BLM funds deferred maintenance projects on Oregon and California Grant Lands from the Management of Lands and Resources appropriation.

**Western Oregon acquisition.**—Provides for the necessary acquisition of easements and road-use agreements to facilitate timber sale and administrative site access for general resource management purposes and for monitoring and fee collection of timber hauling on government controlled roads. This activity also provides for transportation planning, survey, and design of access and other resource management roads.

**Western Oregon National Conservation Lands.** —Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations on the National Conservation Lands.

**Object Classification** (in millions of dollars)

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	53	53	24
11.3 Other than full-time permanent .....	3	3	1
11.5 Other personnel compensation .....	2	2	1
11.9 Total personnel compensation .....	58	58	26
12.1 Civilian personnel benefits .....	18	18	8
21.0 Travel and transportation of persons .....	1	1	.....
23.1 Rental payments to GSA .....	1	1	.....
23.2 Rental payments to others .....	1	1	.....
23.3 Communications, utilities, and miscellaneous charges .....	4	4	1
25.1 Advisory and assistance services .....	2	2	1
25.2 Other services from non-Federal sources .....	12	12	6
25.3 Other goods and services from Federal sources .....	17	13	6
25.4 Operation and maintenance of facilities .....	1	1	.....
25.7 Operation and maintenance of equipment .....	2	2	1
26.0 Supplies and materials .....	2	2	1
31.0 Equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	124	120	55

**Employment Summary**

Identification code 014–1116–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	539	548	516

**ABANDONED WELL REMEDIATION FUND**

**Abandoned Well Remediation Fund.**—Section 10, paragraph (b) of Public Law 113–40, 127 Stat. 545, provided mandatory appropriated funds to reclaim, and close abandoned oil and gas wells on current or former National Petroleum Reserve land in 2014, 2015, and 2019. The account remains open as BLM continues to complete work and execute funds.

**LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE****Program and Financing** (in millions of dollars)

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land acquisition .....	75	77	77
0002 Acquisition management .....	1	1	1
0900 Total new obligations, unexpired accounts .....	76	78	78
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	189	182	182
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	41	.....	.....
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-5	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	74	78	78
1203 Appropriation (previously unavailable)(special or trust) ....	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-4	-4
1260 Appropriations, mandatory (total) .....	74	78	78
1900 Budget authority (total) .....	69	78	78
1930 Total budgetary resources available .....	258	260	260
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	182	182	182
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	16	69
3010 New obligations, unexpired accounts .....	76	78	78
3020 Outlays (gross) .....	-64	-25	-77
3050 Unpaid obligations, end of year .....	16	69	70

LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE—Continued  
Program and Financing—Continued

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	16	69
3200 Obligated balance, end of year .....	16	69	70

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-5		
Outlays, gross:			
4011 Outlays from discretionary balances .....	11	3	3
Mandatory:			
4090 Budget authority, gross .....	74	78	78
Outlays, gross:			
4100 Outlays from new mandatory authority .....		15	15
4101 Outlays from mandatory balances .....	53	7	59
4110 Outlays, gross (total) .....	53	22	74
4180 Budget authority, net (total) .....	69	78	78
4190 Outlays, net (total) .....	64	25	77

This appropriation of permanent funding derived from the Land and Water Conservation Fund provides for the acquisition of lands or interests in lands, by purchase, easement or exchange, when necessary for public access and recreation use, preservation of open space, resource protection, and/or other purposes related to the management of public lands. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public and also propose the allocation of funding to projects under a new deferred maintenance program.

## Object Classification (in millions of dollars)

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	5	5	5
25.7 Operation and maintenance of equipment .....	1	1	1
32.0 Land and structures .....	66	67	67
99.9 Total new obligations, unexpired accounts .....	76	78	78

## Employment Summary

Identification code 014–5033–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	32	33	33

## RANGE IMPROVEMENTS

For rehabilitation, protection, and acquisition of lands and interests therein, and improvement of Federal rangelands pursuant to section 401 of the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1751), notwithstanding any other Act, sums equal to 50 percent of all moneys received during the prior fiscal year under sections 3 and 15 of the Taylor Grazing Act, as amended (43 U.S.C. 315b, 315m) and the amount designated for range improvements from grazing fees and mineral leasing receipts from Bankhead-Jones lands transferred to the Department of the Interior pursuant to law, but not less than \$9,430,000, to remain available until expended: Provided, That not to exceed \$600,000 shall be available for administrative expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	8	9	10
Receipts:			
Current law:			
1130 Grazing Fees for Range Improvements, Taylor Grazing Act, As Amended .....	8	8	8
2000 Total: Balances and receipts .....	16	17	18

## Appropriations:

Current law:			
2101 Range Improvements .....	-8	-8	-7
2132 Range Improvements .....	1	1	1
2199 Total current law appropriations .....	-7	-7	-6
2999 Total appropriations .....	-7	-7	-6
5099 Balance, end of year .....	9	10	12

## Program and Financing (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Public Lands Improvements .....	9	8	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	18	19
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (General Fund) .....	2	2	2
1201 Appropriation (special or trust fund) .....	8	8	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	9	9	8
1930 Total budgetary resources available .....	27	27	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	19	19

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	3
3010 New obligations, unexpired accounts .....	9	8	8
3020 Outlays (gross) .....	-8	-10	-9
3050 Unpaid obligations, end of year .....	5	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	3
3200 Obligated balance, end of year .....	5	3	2

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	9	9	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	4	3
4101 Outlays from mandatory balances .....	7	6	6
4110 Outlays, gross (total) .....	8	10	9
4180 Budget authority, net (total) .....	9	9	8
4190 Outlays, net (total) .....	8	10	9

This appropriation is derived from a percentage of receipts from grazing of livestock on the public lands and from grazing and mineral leasing receipts on Bankhead-Jones Farm Tenant Act lands transferred from the Department of Agriculture by various Executive Orders. These funds are used for the planning, construction, development, and monitoring of range improvements.

## Object Classification (in millions of dollars)

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
26.0 Supplies and materials .....	2	1	1
32.0 Land and structures .....	2	2	2
41.0 Grants, subsidies, and contributions .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	9	8	8

## Employment Summary

Identification code 014–5132–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	21	20	20

## SERVICE CHARGES, DEPOSITS, AND FORFEITURES

For administrative expenses and other costs related to processing application documents and other authorizations for use and disposal of public lands and resources, for costs of providing copies of official public land documents, for monitoring construction, operation, and termination of facilities in conjunction with use authorizations, and for rehabilitation of damaged property, such amounts as may be collected under the Federal Land Policy and Management Act of 1976, Public Law 94-579, as amended (43 U.S.C. 1701 et seq.), and under section 28 of the Mineral Leasing Act, as amended (30 U.S.C. 185), to remain available until expended: Provided, That notwithstanding any provision to the contrary of section 305(a) of Public Law 94-579 (43 U.S.C. 1735(a)), any moneys that have been or will be received pursuant to that section, whether as a result of forfeiture, compromise, or settlement, if not appropriate for refund pursuant to section 305(c) of Public Law 94-579 (43 U.S.C. 1735(c)), shall be available and may be expended under the authority of this Act by the Secretary of the Interior to improve, protect, or rehabilitate any public lands administered through the Bureau of Land Management which have been damaged by the action of a resource developer, purchaser, permittee, or any unauthorized person, without regard to whether all moneys collected from each such action are used on the exact lands damaged which led to the action: Provided further, That any such moneys that are in excess of amounts needed to repair damage to the exact land for which funds were collected may be used to repair other damaged public lands.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Service Charges, Deposits, and Forfeitures, BLM .....	65	45	35
2000 Total: Balances and receipts .....	65	45	35
Appropriations:			
Current law:			
2101 Service Charges, Deposits, and Forfeitures .....	-65	-45	-35
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Right-of-way processing .....	19	21	21
0004 Energy and minerals cost recovery .....	2	2	2
0005 Wild horse and burro cost recover .....	1	1	1
0006 Repair of damaged lands .....	19	5	5
0007 Cost recoverable realty .....	1	1	1
0008 Recreation cost recovery .....	5	4	4
0009 Copy fees .....	1	1	1
0011 Trans Alaska Pipeline Authority .....	2	2	2
0900 Total new obligations, unexpired accounts .....	48	37	37

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	124	142	150
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	125	142	150
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	65	45	35
1930 Total budgetary resources available .....	190	187	185
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	142	150	148

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	21	34
3010 New obligations, unexpired accounts .....	48	37	37
3020 Outlays (gross) .....	-36	-24	-32
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	21	34	39
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	21	34
3200 Obligated balance, end of year .....	21	34	39

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	65	45	35
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	13	10
4011 Outlays from discretionary balances .....	24	11	22
4020 Outlays, gross (total) .....	36	24	32
4180 Budget authority, net (total) .....	65	45	35
4190 Outlays, net (total) .....	36	24	32

This appropriation is derived from: 1) revenues received to offset administrative and other costs incurred to process applications for rights-of-way, and the monitoring of construction, operation, and termination of rights-of-ways; 2) recovery of costs associated with the adopt-a-horse program; 3) revenues received for rehabilitation of damages to lands, resources, and facilities; 4) fees for processing specified categories of realty actions under the Federal Land Policy and Management Act of 1976; 5) deposits received from contractors in lieu of completing contract requirements such as slash burning and timber extension expenses; 6) fees for costs of reproduction and administrative services involved in providing requested copies of materials; 7) fixed fees for energy and minerals lease applications, assignments, and transfers; 8) costs of processing applications and administering permits, including environmental analysis and monitoring of special recreation permits; and, 9) rents received for permits to conduct filming and photography on public lands that rise above casual use.

## Object Classification (in millions of dollars)

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	16	17	17
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	18	19	19
12.1 Civilian personnel benefits .....	5	5	5
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	7	4	4
25.3 Other goods and services from Federal sources .....	4	2	2
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	10	3	3
99.9 Total new obligations, unexpired accounts .....	48	37	37

## Employment Summary

Identification code 014-5017-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	160	155	152

## PERMANENT OPERATING FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9926-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	77	77	83
Receipts:			
Current law:			
1130 Deposits for Road Maintenance and Reconstruction .....	3	4	4
1130 Rents and Charges for Quarters, Bureau of Land Management, Interior .....	1	1	1
1130 Forest Ecosystem Health and Recovery, Disposal of Salvage Timber .....	14	15	16
1130 Land Sales, Southern Nevada Public Land Management .....	133	129	173
1130 Timber Sale Pipeline Restoration Fund .....	2	4	4
1130 Surplus Land Sales, Federal Land Disposal Account .....	1		
1130 Recreation Enhancement Fee, BLM .....	32	27	28
1130 Rent from Mineral Leases, Permit Processing Improvement Fund .....	4	5	4
1130 Oil and Gas Permit Processing Fee - 85% .....	57	59	56
1140 Earnings on Investments, Southern Nevada Public Land Management .....	87	81	56
1140 Interest, Lincoln County Land Act Land Sales .....	1	1	2

PERMANENT OPERATING FUNDS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
1199 Total current law receipts .....	335	326	344
1999 Total receipts .....	335	326	344
2000 Total: Balances and receipts .....	412	403	427
Appropriations:			
Current law:			
2101 Permanent Operating Funds .....	-32	-27	-28
2101 Permanent Operating Funds .....	-14	-15	-16
2101 Permanent Operating Funds .....	-3	-4	-4
2101 Permanent Operating Funds .....	-4	-4	-4
2101 Permanent Operating Funds .....	-133	-129	-173
2101 Permanent Operating Funds .....	-87	-81	-56
2101 Permanent Operating Funds .....	-61	-59	-55
2101 Permanent Operating Funds .....	-1	-1	-1
2101 Permanent Operating Funds .....	-2	-1	-2
2101 Permanent Operating Funds .....			-2
2103 Permanent Operating Funds .....	-15	-17	-18
2132 Permanent Operating Funds .....	17	18	17
2199 Total current law appropriations .....	-335	-320	-342
2999 Total appropriations .....	-335	-320	-342
5099 Balance, end of year .....	77	83	85

## Program and Financing (in millions of dollars)

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Forest ecosystem health and recovery fund .....	26	27	28
0002 Recreation fee demonstration .....	32	31	31
0003 Expenses, road maintenance deposits .....	4	4	4
0004 Timber sale pipeline restoration fund .....	3	3	3
0005 Southern Nevada public land sales (85) .....	263	265	267
0008 Lincoln County Lands Act .....	1	1	1
0013 Operation and maintenance of quarters .....	1	1	1
0014 Permit Processing Improvement Fund .....	47	46	44
0900 Total new obligations, unexpired accounts .....	377	378	379
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,729	1,699	1,641
1021 Recoveries of prior year unpaid obligations .....	12		
1070 Unobligated balance (total) .....	1,741	1,699	1,641
Budget authority:			
Appropriations, mandatory:			
1201 Recreation fee demonstration program .....	32	27	28
1201 Forest ecosystem health and recovery fund .....	14	15	16
1201 Timber sales pipeline restoration fund .....	3	4	4
1201 Expenses, road maintenance deposits .....	4	4	4
1201 S. Nevada public land management .....	133	129	173
1201 S. Nevada public land management-interest earned .....	87	81	56
1201 Permit processing improvement fund .....	61	59	55
1201 Operation and maintenance of quarters .....	1	1	1
1201 Lincoln County Lands Act .....	2	1	2
1201 White Pine County Special Account .....			2
1203 Appropriation (previously unavailable)(special or trust) ....	15	17	18
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-17	-18	-17
1260 Appropriations, mandatory (total) .....	335	320	342
1900 Budget authority (total) .....	335	320	342
1930 Total budgetary resources available .....	2,076	2,019	1,983
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,699	1,641	1,604
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	246	447	602
3010 New obligations, unexpired accounts .....	377	378	379
3020 Outlays (gross) .....	-164	-223	-262
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12		
3050 Unpaid obligations, end of year .....	447	602	719
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	246	447	602
3200 Obligated balance, end of year .....	447	602	719

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	335	320	342
Outlays, gross:			
4100 Outlays from new mandatory authority .....	11	54	63
4101 Outlays from mandatory balances .....	153	169	199
4110 Outlays, gross (total) .....	164	223	262
4180 Budget authority, net (total) .....	335	320	342
4190 Outlays, net (total) .....	164	223	262

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	1,646	1,787	1,810
5001 Total investments, EOY: Federal securities: Par value .....	1,787	1,810	2,056

Permanent operating funds accounts include:

*Operations and maintenance of quarters.*—Funds in this account are used to maintain and repair the Bureau of Land Management (BLM) employee-occupied quarters from which rental charges are collected. Agencies are required to collect rental charges from employees who occupy Government-owned housing and quarters. This housing is provided only in isolated areas or where an employee is required to live on-site at a Federally owned facility or reservation.

*Forest ecosystems health and recovery.*—The Forest Ecosystems Health and Recovery Fund was established as a permanent appropriation in the FY 1993 Interior Appropriations Act (Public Law 102–381). Funds in this account are derived from revenue generated from the Federal share of receipts from the sale of salvage timber from the Oregon and California grant lands, public domain lands, and Coos Bay Wagon Road lands. Pursuant to Public Law 102–381, as amended, this account was established to allow the BLM to more efficiently and effectively address forest health issues. Funds can be used for other forest health purposes, including vegetation and density control treatments.

*Timber sale pipeline restoration fund.*—This Fund provides for the deposit and use of fees collected by the BLM for sales of timber authorized by section 2001(k) of Public Law 104–19. Of the total deposited into this account, 75 percent is to be used for the preparation of timber sales to fill the timber pipeline on lands administered by the BLM, and 25 percent is to be used to address recreation projects on the BLM lands.

*Stewardship contract product sales.*—Stewardship contracting improves, maintains, or restores forest and rangeland health; restores or maintains water quality; improves fish and wildlife habitat; reestablishes native plant species and increases their resilience to insects and disease; and reduces hazardous fuels that pose risks to communities and ecosystem values. With stewardship contracting, the BLM may apply the value of timber or other forest products removed as an offset against the cost of services received, and monies from a contract may be retained by the BLM.

*Expenses, road maintenance deposits.*—Users of certain roads under the BLM's jurisdiction make deposits for maintenance purposes. Moneys collected are appropriated for necessary road maintenance. Moneys collected on Oregon and California grant lands are available only for those lands (43 U.S.C. 1762(c), 43 U.S.C. 1735(b)).

*Federal Lands Recreation Enhancement Act, BLM.*—The Federal Lands Recreation Enhancement Act (FLREA) was enacted on December 8, 2004, as part of the Consolidated Appropriations Act for 2005. All recreation fee receipts collected under this authority at BLM sites are deposited in the Recreation Fee account.

*Operations and acquisitions in Nevada from land sale receipts.*—Pursuant to the Southern Nevada Public Land Management Act (SNPLMA) (Public Law 105–263), 85 percent of receipts from sales of public domain lands in southern Nevada are used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, the U.S. Fish and Wildlife Service and BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

*Lincoln County Land Sales Act.*—Public Law 106–298 authorizes the Secretary to dispose of certain lands in Lincoln County, Nevada, and distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an interest bearing account available for expenditure without further appropriation to be used by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

*White Pine County Land Sales Act.*—Public Law 109–432 authorizes the Secretary to dispose of certain lands in White Pine County, Nevada, and to distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an account available for expenditure without further appropriation for the management of archaeological resources, wilderness protection, recreation activities, preparation of a management plan, reimbursement for sale costs, and other purposes.

*Leases from Naval Petroleum Reserve No 2.*—The 2005 Energy Policy Act established this Fund for environmental investigation and restoration on that site located in Kern County, California. A portion of revenue from new leases on the site is authorized to be deposited to this account. In 2008, it was certified that sufficient funds had been collected to cover the cost of the cleanup and other expenses and no more deposits were to be made to the Fund. New revenue from site operations is distributed under the Mineral Leasing Act.

*BLM Permit Processing Improvement Fund.*—The 2005 Energy Policy Act, as amended by the National Defense Authorization Act for Fiscal Year 2015, established pilot offices to improve interagency coordination in processing onshore Federal oil and gas permits. Fifty-percent of the rents from non-geothermal onshore mineral leases are authorized to be deposited in this Fund and used to facilitate the BLM oil and gas permit processing in these pilot offices. In addition, in 2016 through 2026, fees collected for processing applications for permits to drill will be deposited to this Fund and available for Federal oil and gas permitting activities.

*Federal land disposal.*—The Federal Land Transaction Facilitation Act, Public Law 106–248 (114 Stat. 613), provided authority for the BLM to sell public lands classified as suitable for disposal under resource management plans in effect at the time of enactment. This law provided that receipts from such sales could be used to acquire non-Federal lands with significant resource values that fall within the boundaries of areas now managed by the Department of the Interior and the U.S. Forest Service. The Federal Land Transaction Facilitation Act was permanently reauthorized by Public Law 115–141, the 2018 Consolidated Appropriations Act.

*Owyhee Land Acquisition Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1039), provides that the Secretary may sell public land located within the Boise District of the BLM that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land in, or adjacent to certain wilderness areas.

*Washington County, Utah Land Acquisition Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1091), authorizes the sale of public land located within Washington County, Utah, that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land, in or adjacent to certain wilderness areas.

*Silver Saddle Endowment Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1114), requires Carson City, Nevada to deposit twenty-five percent of the difference between what the Secretary of the Interior and the City paid for the 62-acre Bernhard parcel before the Secretary conveys the land to the City. Amounts deposited in the account shall be available to the Secretary,

without further appropriation, for the oversight and enforcement of a certain conservation easement.

*Carson City Special Account.*—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1113), authorizes the sale of 158 acres of public land described in the statute. Five percent of the proceeds are paid to the State of Nevada for use for public education. The remainder is deposited to this account and used to acquire environmentally sensitive land or an interest in environmentally sensitive land in Carson City; to cover the cost of surveys and appraisals; and to reimburse the BLM for administrative expenses.

*Ojito Land Acquisition.*—The Ojito Wilderness Act authorized the sale of land to the Pueblo Indian Tribe and the purchase of land from willing sellers within the State of New Mexico.

#### Object Classification (in millions of dollars)

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	55	55	55
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	60	60	60
12.1 Civilian personnel benefits .....	19	19	20
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	17	17	17
25.3 Other goods and services from Federal sources .....	12	12	12
25.4 Operation and maintenance of facilities .....	8	8	8
25.7 Operation and maintenance of equipment .....	2	2	2
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	16	16	16
41.0 Grants, subsidies, and contributions .....	236	237	237
99.9 Total new obligations, unexpired accounts .....	377	378	379

#### Employment Summary

Identification code 014–9926–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	694	696	710

#### MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	134	134	133
Receipts:			
Current law:			
1130 Receipts from Grazing, Etc., Public Lands outside Grazing Districts .....	1	1	1
1130 Receipts from Grazing, Etc., Public Lands within Grazing Districts .....	1	2	2
1130 Payments to States and Counties from Land Sales .....	30	29	29
1130 Funds Reserved, Title II Projects on Federal Lands .....	2	3	.....
1130 Sale of Public Lands and Materials .....	-18	.....	.....
1130 Oregon and California Land-grant Fund .....	12	.....	.....
1130 Deposits, Oregon and California Grant Lands .....	30	28	33
1130 Coos Bay Wagon Road Grant Fund .....	4	.....	.....
1199 Total current law receipts .....	62	63	65
1999 Total receipts .....	62	63	65
2000 Total: Balances and receipts .....	196	197	198
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Payment Accounts .....	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts .....	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts .....	-1	-2	-2
2101 Miscellaneous Permanent Payment Accounts .....	-30	-31	-33
2101 Miscellaneous Permanent Payment Accounts .....	-2	.....	.....
2101 Miscellaneous Permanent Payment Accounts .....	-29	-29	-29
2103 Miscellaneous Permanent Payment Accounts .....	-2	-4	-4
2132 Miscellaneous Permanent Payment Accounts .....	4	4	4

## MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS—Continued

## Special and Trust Fund Receipts—Continued

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
2199 Total current law appropriations .....	-62	-64	-66
2999 Total appropriations .....	-62	-64	-66
5099 Balance, end of year .....	134	133	132

## Program and Financing (in millions of dollars)

Identification code 014–9921–0–2–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to O and C Counties, Title I/II 5884 .....	28	.....	.....
0003 Payment to O&C and CBWR Counties, Title II 5485 .....	3	.....	.....
0004 From grazing fees, etc., public lands outside grazing districts 5016 .....	1	1	1
0005 From grazing fees, etc., public lands within grazing districts 5032 .....	2	2	2
0009 Proceeds from sales 5133 .....	1	1	1
0013 Payments to State and Counties from Nevada Land Sales .....	28	28	28
0014 Payments to O&C counties under 1937 statute .....	.....	29	29
0015 Payments to CBWR counties under 1939 statute .....	.....	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	63	64	64

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	16	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Proceeds of sales—payments to states .....	1	1	1
1201 Payments from grazing fees outside grazing districts .....	1	1	1
1201 Payments from grazing fees within grazing districts .....	1	2	2
1201 Payments to O&C Counties, Title I/II 5884 .....	30	31	33
1201 Payment to O&C and CBWR Counties, Title II 5485 .....	2	.....	.....
1201 Payments to State and Counties from Nevada Land Sales .....	29	29	29
1203 Appropriation (previously unavailable)(special or trust) ....	2	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-4	-4
1260 Appropriations, mandatory (total) .....	62	64	66
1930 Total budgetary resources available .....	78	79	81
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	17

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	6	6
3010 New obligations, unexpired accounts .....	63	64	64
3020 Outlays (gross) .....	-63	-64	-65
3050 Unpaid obligations, end of year .....	6	6	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	6	6
3200 Obligated balance, end of year .....	6	6	5

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	62	64	66
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	58	59
4101 Outlays from mandatory balances .....	63	6	6
4110 Outlays, gross (total) .....	63	64	65
4180 Budget authority, net (total) .....	62	64	66
4190 Outlays, net (total) .....	63	64	65

## Miscellaneous permanent payments include:

*Payments for Oregon and California and Coos Bay Wagon Road grant lands, receipts.*—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments to the 18 O&C counties. These payments are derived from revenues from Federal activities on O&C lands in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Community Self-Determination Act to extend SRS payments through

2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive funds authorized under the 1937 and 1939 statutes. Payments to the Oregon counties under the 1937 statute would be 50 percent of revenues from O&C grant lands. Payments under the 1939 statute are for lost tax revenue in two Oregon counties and would be roughly 75 percent of all revenues from Coos Bay Wagon Road grant lands.

*Payments to States (proceeds of sales).*—States are paid five percent of the net proceeds from the sale of public land and public land products (31 U.S.C. 1305).

*Payments to States from grazing receipts, etc., public lands outside grazing districts.*—States are paid 50 percent of the grazing receipts from public lands outside of grazing districts (43 U.S.C. 315i, 315m).

*Payments to States from grazing receipts, etc., public lands within districts.*—States are paid 12.5 percent of grazing receipts from public lands inside grazing districts (43 U.S.C. 315b, 315i).

*Payments to States from grazing receipts, etc., public lands within grazing districts, miscellaneous.*—States are paid specifically determined amounts from grazing receipts derived from miscellaneous lands within grazing districts when payment is not feasible on a percentage basis (43 U.S.C. 315).

*Payments to counties, National Grasslands.*—Of the revenues received from the use of Bankhead-Jones Act lands administered by the Bureau of Land Management (BLM), 25 percent is paid to the counties in which such lands are situated, for school and road purposes (7 U.S.C. 1012).

*Payments to Nevada from receipts on land sales.*—Public Law 96–586 authorizes and directs the Secretary to sell not more than 700 acres of public lands per calendar year in and around Las Vegas, Nevada, the proceeds of which are to be used to acquire environmentally sensitive lands in the Lake Tahoe Basin of California and Nevada. Annual revenues are distributed to the State of Nevada (five percent) and the county in which the land is located (10 percent).

Public Law 105–263, as amended by Public Law 107–282, authorizes the disposal through sale of approximately 49,000 acres in Clark County Nevada, the proceeds of which are to be distributed as follows: a) five percent for use in the general education program of the State of Nevada; b) 10 percent for use by the Southern Nevada Water Authority for water treatment and transmission facility infrastructure in Clark County, Nevada; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to be used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, Fish and Wildlife Service, and the BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails, and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

Public Law 106–298 authorizes the sale of certain lands in Lincoln County, Nevada. The proceeds of these sales are to be distributed as follows: a) five percent to the State of Nevada for general education purposes; b) 10 percent to Lincoln County for general purposes with emphasis on supporting schools; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

*Cook Inlet Region, Incorporated Account.*—This account received funding appropriated by section 9102 of the 1990 Department of Defense Appropriations Act for the acquisition of Federal real properties, improvements on such lands or rights to their use or exploitation, and any personal property related to the land purchased by the Cook Inlet Region, Incorporated as authorized by the provisions of section 12(b) of Public Law



94–204 (43 U.S.C. 1611). The BLM maintains an accounting of the funds used by the Cook Inlet Region, Incorporated to purchase properties.

## HELIUM FUND

## Program and Financing (in millions of dollars)

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Production and sales .....	2	14	14
0802 Transmission and storage .....	4	8	8
0803 Administration and other expenses .....	1	6	6
0900 Total new obligations, unexpired accounts .....	7	28	28
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	75	558	165
1021 Recoveries of prior year unpaid obligations .....	10	10	10
1022 Capital transfer of unobligated balances to general fund .....		-460	
1070 Unobligated balance (total) .....	85	108	175
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	480	85	47
1930 Total budgetary resources available .....	565	193	222
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	558	165	194
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	11	12
3010 New obligations, unexpired accounts .....	7	28	28
3020 Outlays (gross) .....	-21	-17	-17
3040 Recoveries of prior year unpaid obligations, unexpired .....	-10	-10	-10
3050 Unpaid obligations, end of year .....	11	12	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	11	12
3200 Obligated balance, end of year .....	11	12	13
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	480	85	47
Outlays, gross:			
4100 Outlays from new mandatory authority .....		17	9
4101 Outlays from mandatory balances .....	21		8
4110 Outlays, gross (total) .....	21	17	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-423		
4123 Non-Federal sources .....	-57	-85	-47
4130 Offsets against gross budget authority and outlays (total) ....	-480	-85	-47
4170 Outlays, net (mandatory) .....	-459	-68	-30
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-459	-68	-30

The Helium Act Amendments of 1960, Public Law 86–777 (50 U.S.C. 167), authorized activities necessary to provide sufficient helium to meet the current and foreseeable future needs of essential government activities. The Helium Privatization Act of 1996 (HPA), Public Law 104–273, provided for the eventual privatization of the program and its functions, specifying that once the helium debt is retired, the Helium Production Fund would be dissolved. The debt was repaid at the beginning of 2014. The Helium Stewardship Act of 2013 (HSA), Public Law 113–40, provided for continued operation of the Helium program while facilitating a gradual exit from the helium market. The Helium program consists of: (a) continued storage and transmission of crude helium; (b) oversight of the production of helium on Federal lands; and (c) administration of in-kind and open market crude helium gas sale programs. To minimize impacts to the helium market, the HSA provides a "glide path" from the sales mandated under HPA, increasing the sales price of helium through an auction mechanism and reducing the total volume of helium sold each year until the amount in storage reaches 3.0 billion cubic feet. The 3.0 bcf target was reached October 1, 2018, and BLM is no longer selling crude helium. Additionally,

pursuant to HSA BLM transferred all assets for disposal to the General Services Administration (GSA) at the end of FY 2021. The GSA, following its disposal process, will complete marketing, asset valuation, and dispose of all assets.

## Balance Sheet (in millions of dollars)

Identification code 014–4053–0–3–306	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	171	171
1206 Non-Federal assets: Receivables, net .....	6	6
1605 Accounts receivable from foreclosed property .....	6	6
Other Federal assets:		
1802 Inventories and related properties .....		
1803 Property, plant and equipment, net .....		
1901 Other assets .....		
1999 Total assets .....	183	183
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	21	21
2105 Other .....		
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	21	21
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	162	162
4999 Total liabilities and net position .....	183	183

## Object Classification (in millions of dollars)

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
23.2 Rental payments to others .....		9	9
23.3 Communications, utilities, and miscellaneous charges .....		3	3
25.2 Other services from non-Federal sources .....	2	6	6
25.7 Operation and maintenance of equipment .....	2	7	7
99.9 Total new obligations, unexpired accounts .....	7	28	28

## Employment Summary

Identification code 014–4053–0–3–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	16	16	16

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 014–4525–0–4–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Operating expenses .....	213	190	190
0802 Capital investment .....	116	60	60
0900 Total new obligations, unexpired accounts .....	329	250	250
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	219	227	246
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	220	227	246
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	333	269	275
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	336	269	275
1930 Total budgetary resources available .....	556	496	521
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	227	246	271
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	71	100	323

WORKING CAPITAL FUND—Continued  
Program and Financing—Continued

Identification code 014-4525-0-4-302	2024 actual	2025 est.	2026 est.
3010 New obligations, unexpired accounts .....	329	250	250
3020 Outlays (gross) .....	-299	-27	-55
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	100	323	518
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	60	86	309
3200 Obligated balance, end of year .....	86	309	504
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	336	269	275
Outlays, gross:			
4010 Outlays from new discretionary authority .....	211	27	28
4011 Outlays from discretionary balances .....	88	.....	27
4020 Outlays, gross (total) .....	299	27	55
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-333	-269	-275
4040 Offsets against gross budget authority and outlays (total) ....	-333	-269	-275
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4080 Outlays, net (discretionary) .....	-34	-242	-220
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-34	-242	-220

Section 306 of the Federal Land Policy and Management Act of 1976 authorizes a Bureau of Land Management working capital fund. The fund is managed as a self-sustaining revolving fund for purchase and maintenance of vehicles and equipment, purchase of materials for resource conservation projects, purchase of uniforms, and other business-type functions.

## Balance Sheet (in millions of dollars)

Identification code 014-4525-0-4-302	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	233	233
Investments in U.S. securities:		
1106 Receivables, net .....	7	7
Other Federal assets:		
1801 Cash and other monetary assets .....	.....	.....
1802 Inventories and related properties .....	.....	.....
1803 Property, plant and equipment, net .....	.....	.....
1999 Total assets .....	240	240
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	.....	.....
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	240	240
4999 Total liabilities and net position .....	240	240

## Object Classification (in millions of dollars)

Identification code 014-4525-0-4-302	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	144	144	144
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	2	3	3
11.9 Total personnel compensation .....	150	151	151
12.1 Civilian personnel benefits .....	68	68	68
25.2 Other services from non-Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	8	2	2
26.0 Supplies and materials .....	35	10	10
31.0 Equipment .....	67	18	18
99.9 Total new obligations, unexpired accounts .....	329	250	250

## Employment Summary

Identification code 014-4525-0-4-302	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	33	34	34

## Trust Funds

## MISCELLANEOUS TRUST FUNDS

*In addition to amounts authorized to be expended under existing laws, there is hereby appropriated such amounts as may be contributed under section 307 of the Federal Land Policy and Management Act of 1976, Public Law 94-579, as amended (43 U.S.C. 1737), and such amounts as may be advanced for administrative costs, surveys, appraisals, and costs of making conveyances of omitted lands under section 211(b) of Public Law 94-579 (43 U.S.C. 1721(b)), to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9971-0-7-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	2
Receipts:			
Current law:			
1130 Contributions and Deposits, BLM .....	27	32	32
2000 Total: Balances and receipts .....	27	32	34
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-27	-30	-30
5099 Balance, end of year .....	.....	2	4

## Program and Financing (in millions of dollars)

Identification code 014-9971-0-7-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Resource development FLPMA .....	17	18	18
0002 Resource development CA OHV .....	9	10	10
0003 Resource development Taylor Grazing .....	1	1	1
0004 Public Survey .....	1	1	1
0900 Total new obligations, unexpired accounts .....	28	30	30

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	77	81	81
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	82	81	81
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	27	30	30
1930 Total budgetary resources available .....	109	111	111
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	81	81	81

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	14	12
3010 New obligations, unexpired accounts .....	28	30	30
3020 Outlays (gross) .....	-26	-32	-31
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	14	12	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17	14	12
3200 Obligated balance, end of year .....	14	12	11

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	27	30	30
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	14	14
4101 Outlays from mandatory balances .....	20	18	17
4110 Outlays, gross (total) .....	26	32	31
4180 Budget authority, net (total) .....	27	30	30
4190 Outlays, net (total) .....	26	32	31

**Current Trust Funds include:**

**Land and Resource Management Trust Fund.**—Provides for the acceptance of contributed money or services for: 1) resource development, protection, and management; 2) conveyance or acquisition of public lands (including omitted lands or islands) to States, their political subdivisions, or individuals; and 3) conducting cadastral surveys, provided that estimated costs are paid prior to project initiation. (The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1721, 1737)). The Sikes Act of 1974, as amended, provides for acceptance of contributions for conservation, restoration, and management of species and their habitats in cooperation with State wildlife agencies (16 U.S.C. 670 et seq.).

**Permanent Trust Funds include:**

**Range improvements.**—Acceptance of contributions for rangeland improvements is authorized by the Taylor Grazing Act (43 U.S.C. 315h and 315i). These funds are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

**Public surveys.**—Acceptance of contributions for public surveys is authorized by 43 U.S.C. 759, 761, and 31 U.S.C. 1321(a). These contributions are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

**Trustee funds, Alaska townsites.**—Amounts received from the sale of Alaska town lots are available for expenses incident to the maintenance and sale of townsites (31 U.S.C. 1321; Comp. Gen. Dec. of Nov. 18, 1935).

**Object Classification** (in millions of dollars)

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	8	9	9
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	10	11	11
12.1 Civilian personnel benefits .....	3	3	3
25.2 Other services from non-Federal sources .....	7	8	8
25.3 Other goods and services from Federal sources .....	2	2	2
26.0 Supplies and materials .....	2	2	2
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	28	30	30

**Employment Summary**

Identification code 014–9971–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	99	98	98

**ADMINISTRATIVE PROVISIONS**

*The Bureau of Land Management may carry out the operations funded under this Act by direct expenditure, contracts, grants, cooperative agreements, and reimbursable agreements with public and private entities, including with States. Appropriations for the Bureau shall be available for purchase, erection, and dismantlement of temporary structures, and alteration and maintenance of necessary buildings and appurtenant facilities to which the United States has title; up to \$100,000 for payments, at the discretion of the Secretary, for information or evidence concerning violations of laws administered by the Bureau; miscellaneous and emergency expenses of enforcement activities authorized or approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed \$10,000: Provided, That notwithstanding section 501 of title 44, United States Code, the Bureau may, under cooperative cost-sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share the cost of printing either in cash or in services, and the Bureau determines the cooperator is capable of meeting accepted quality standards: Provided further, That projects to be funded pursuant to a written*

*commitment by a State government to provide an identified amount of money in support of the project may be carried out by the Bureau on a reimbursable basis.*

**BUREAU OF OCEAN ENERGY MANAGEMENT****Federal Funds****OCEAN ENERGY MANAGEMENT**

*For expenses necessary for granting and administering leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf and approving operations related thereto, as authorized by law; for environmental studies, as authorized by law; for implementing other laws and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, \$148,234,000, of which \$76,458,000 is to remain available until September 30, 2027, and of which \$71,776,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Bureau of Ocean Energy Management pursuant to the Outer Continental Shelf Lands Act (67 Stat. 28) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That the sum herein appropriated shall be reduced as such collections are received during the fiscal year, so as to result in a final fiscal year 2026 appropriation estimated at not more than \$76,458,000: Provided further, That not to exceed \$3,000 shall be available for reasonable expenses related to promoting volunteer beach and marine cleanup activities: Provided further, That not to exceed \$5,000 shall be available for official reception and representation expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Renewable Energy .....	44	24	.....
0002 Conventional Energy .....	62	53	54
0003 Environmental Programs .....	83	55	32
0004 Executive Direction .....	18	15	7
0006 Marine Minerals .....	14	11	11
0007 2022 Inflation Reduction Act (P.L. 117–169) .....	18	1	.....
0192 Total direct program .....	239	159	104
0799 Total direct obligations .....	239	159	104
0802 RSAs .....	4	3	2
0900 Total new obligations, unexpired accounts .....	243	162	106

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	70	56	117
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	38	.....	.....
1021 Recoveries of prior year unpaid obligations .....	3	8	8
1070 Unobligated balance (total) .....	73	64	125
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation – Ocean Energy Management .....	155	156	76
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected – Offsetting Collections (Rents & Cost Recoveries) .....	56	55	72
1700 Collected – RSAs .....	1	2	2
1700 Collected – Contributions .....	1	1	1
1701 Change in uncollected payments, Federal sources .....	13	1	1
1750 Spending auth from offsetting collections, disc (total) .....	71	59	76
1900 Budget authority (total) .....	226	215	152
1930 Total budgetary resources available .....	299	279	277
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	56	117	171

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	154	166	156
3010 New obligations, unexpired accounts .....	243	162	106
3020 Outlays (gross) .....	-226	-164	-177
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-8	-8
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	166	156	77

OCEAN ENERGY MANAGEMENT—Continued  
Program and Financing—Continued

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-16	-17
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-16	-17	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	151	150	139
3200 Obligated balance, end of year .....	150	139	59
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	226	215	152
Outlays, gross:			
4010 Outlays from new discretionary authority .....	126	121	72
4011 Outlays from discretionary balances .....	95	33	93
4020 Outlays, gross (total) .....	221	154	165
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: RSAs .....	-1	-2	-2
4033 Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions .....	-57	-56	-73
4040 Offsets against gross budget authority and outlays (total) ....	-58	-58	-75
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-13	-1	-1
4070 Budget authority, net (discretionary) .....	155	156	76
4080 Outlays, net (discretionary) .....	163	96	90
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	10	12
4180 Budget authority, net (total) .....	155	156	76
4190 Outlays, net (total) .....	168	106	102
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	5	5	5
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	5	5	5

The Bureau of Ocean Energy Management (BOEM) manages the development of the nation's offshore energy, mineral, and geological resources on the U.S. Outer Continental Shelf (OCS) in an environmentally and economically responsible way. BOEM's work supports Administration efforts to unleash OCS energy and critical mineral potential and thus generate prosperity and economic growth while improving national security. To carry out this mission, BOEM: provides OCS oil and gas planning, leasing and oversight, including inventories of oil and gas reserves, resource and economic evaluation, review and administration of oil and gas exploration and development plans, geological and geophysical permitting, and financial assurance and risk management; conveys sand and gravel resources for use in coastal restoration and beach nourishment to preserve infrastructure, defense facilities, and the nation's coasts; collects information to advance geologic mapping of OCS critical minerals; and conducts environmental assessment and analysis.

The Ocean Energy Management account includes the following budget activities: Conventional Energy, Marine Minerals, Environmental Programs, and Executive Direction.

**Conventional Energy.**—Manages OCS oil and gas development in line with the requirements of Executive Orders 14148, 14153, 14154, and 14156. BOEM activities include: developing and implementing the National OCS Oil and Gas Leasing Program; implementing the lease sale process; administering leases; protecting the Federal Government from financial risks related to natural resource development; reviewing exploration and development plans and geological and geophysical permit applications; developing and maintaining the OCS cadastre; conducting technical and economic resource evaluation and fair market value determination; and, engaging in carbon sequestration efforts. In conducting these activities, the bureau involves Tribal Nations, the public and stakeholders.

**Marine Minerals.**—Manages non-energy minerals on the OCS and conveys, on a noncompetitive basis, the rights to those resources to Federal,

State, and local government agencies for shore protection, beach and wetlands restoration projects, or for use in construction projects funded or authorized by the Federal Government. Facilitates access to and manages these crucial OCS resources to support resilient coasts, natural disaster preparedness, and protection of shoreline infrastructure vital to the Nation's security, economy, and ecosystems. In line with Executive Order 14285, resources support assessment of OCS critical minerals and collection of baseline information about the ecological communities and conditions associated with critical mineral deposits. Funding supports mineral resource exploration and leasing activities, coordination with governmental partners, engagement of stakeholders, and scientific research to improve decision-making and risk management.

**Environmental Programs.**—Advances Administration priorities by ensuring science and environmental protection are considered in BOEM's decision-making. Informs decision-makers and the public about the potential impacts of OCS energy and mineral activities on the marine, coastal, and human environments and measures to avoid or reduce impacts. Develops the environmental impact statements and environmental assessments needed to consider the potential environmental impacts of proposed actions in accordance with the National Environmental Protection Act, the OCS Lands Act, and numerous other statutes, regulations, and executive orders. Funding supports scientific research needed to inform policy decisions regarding energy and mineral development on the OCS.

**Executive Direction.**—Funds bureau-wide leadership, direction, management, coordination, communication strategies, outreach, and regulatory development. This includes budget management, administrative services management, bureau-wide information technology management and governance, congressional and public affairs, policy analysis, regulations, overseeing official documents, international affairs, and Freedom of Information Act activities.

## Object Classification (in millions of dollars)

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	85	58	38
12.1 Civilian personnel benefits .....	31	21	13
21.0 Travel and transportation of persons .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	.....
25.2 Other services from non-Federal sources .....	40	26	17
25.3 Other goods and services from Federal sources .....	67	44	29
31.0 Equipment .....	2	2	1
41.0 Grants, subsidies, and contributions .....	11	7	5
99.0 Direct obligations .....	239	160	104
99.0 Reimbursable obligations .....	4	2	2
99.9 Total new obligations, unexpired accounts .....	243	162	106

## Employment Summary

Identification code 014–1917–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	611	676	547
2001 Reimbursable civilian full-time equivalent employment .....	3	.....	.....

## DECOMMISSIONING ACTIVITIES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5614–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	3	4
Receipts:			
Current law:			
1130 Proceeds from Forfeited Bonds and Settlements, Decommissioning Activities .....	3	10	1
2000 Total: Balances and receipts .....	3	13	5
Appropriations:			
Current law:			
2101 Decommissioning Activities .....	.....	-10	-1
2103 Decommissioning Activities .....	.....	.....	-1

2132	Decommissioning Activities .....	1	
2199	Total current law appropriations .....	-9	-2
2999	Total appropriations .....	-9	-2
5099	Balance, end of year .....	3	4

**Program and Financing** (in millions of dollars)

Identification code 014-5614-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Forfeitures .....		9	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....		9	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			451
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	451		
1070 Unobligated balance (total) .....	451		451
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	10		1
1203 Appropriation (previously unavailable)(special or trust) ....			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1		
1260 Appropriations, mandatory (total) .....	9		2
1930 Total budgetary resources available .....	460		453
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	451		452
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			8
3010 New obligations, unexpired accounts .....	9		1
3020 Outlays (gross) .....	-1		-1
3050 Unpaid obligations, end of year .....	8		8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			8
3200 Obligated balance, end of year .....	8		8
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9		2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1		
4101 Outlays from mandatory balances .....			1
4110 Outlays, gross (total) .....	1		1
4180 Budget authority, net (total) .....	9		2
4190 Outlays, net (total) .....	1		1

## BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT

**Federal Funds**

## OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT

For expenses necessary for the regulation of operations related to leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf, as authorized by law; for enforcing and implementing laws and regulations as authorized by law and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, \$91,162,000, of which \$53,020,000, including not to exceed \$3,000 for official reception and representation expenses, is to remain available until September 30, 2027, and of which \$38,142,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Bureau of Safety and Environmental Enforcement pursuant to the Outer Continental Shelf Lands Act (67 Stat. 29) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That the sum herein appropriated shall be reduced as such collections are received during the fiscal year, so as to result in a final fiscal year 2026 appropriation estimated at not more than \$53,020,000.

For an additional amount, \$37,144,000, to remain available until expended, to be reduced by amounts collected by the Secretary and credited to this appropriation, which shall be derived from non-refundable inspection fees collected in fiscal year 2026, as provided in this Act: Provided, That for fiscal year 2026, not less than 50 percent of the inspection fees expended by the Bureau of Safety and Environmental Enforcement will be used to fund personnel and mission-related costs to expand capacity and expedite the orderly development, subject to environmental safeguards, of the Outer Continental Shelf pursuant to the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.), including the review of applications for permits to drill.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 014-1700-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Environmental Enforcement .....	6	8	4
0002 Operations, Safety and Regulation .....	192	193	101
0003 Administrative Operations .....	19	20	12
0004 Executive Direction .....	21	21	11
0192 Total direct program .....	238	242	128
0799 Total direct obligations .....	238	242	128
0802 Reimbursable Service Agreements .....	68	69	
0900 Total new obligations, unexpired accounts .....	306	311	128
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	76	56	2
1021 Recoveries of prior year unpaid obligations .....	8		
1070 Unobligated balance (total) .....	84	56	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	148	137	53
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections (Cost Recovery) .....	3	8	8
1700 Offsetting Collections (Rental Receipts) .....	23	23	30
1700 Collected (Inspection Fee) .....	32	37	37
1700 Reimbursable Service Agreements .....	62	52	
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	130	120	75
1900 Budget authority (total) .....	278	257	128
1930 Total budgetary resources available .....	362	313	130
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	134	135	137
3010 New obligations, unexpired accounts .....	306	311	128
3020 Outlays (gross) .....	-295	-309	-168
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	135	137	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-44	-53	-53
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-53	-53	-53
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	90	82	84
3200 Obligated balance, end of year .....	82	84	44
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	278	257	128
Outlays, gross:			
4010 Outlays from new discretionary authority .....	165	180	90
4011 Outlays from discretionary balances .....	130	129	78
4020 Outlays, gross (total) .....	295	309	168
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-62	-52	
4033 Non-Federal sources .....	-58	-68	-75
4040 Offsets against gross budget authority and outlays (total) ....	-120	-120	-75
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10		

## OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT—Continued

## Program and Financing—Continued

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
4060 Additional offsets against budget authority only (total) .....	-10	.....	.....
4070 Budget authority, net (discretionary) .....	148	137	53
4080 Outlays, net (discretionary) .....	175	189	93
4180 Budget authority, net (total) .....	148	137	53
4190 Outlays, net (total) .....	175	189	93
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	6	6	6
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	6	6	6

The Bureau of Safety and Environmental Enforcement (BSEE) was established on October 1, 2011, to ensure the safe and environmentally responsible exploration, development, production, and stewardship of the Nation's offshore energy resources. BSEE is committed to eliminating unnecessary regulatory barriers, accelerating offshore energy development, ensuring the United States leads in global energy production, and engaging in offshore development that is rapid, responsible, and fully aligned with the Administration's energy goals. The Bureau continues to improve its mission processes and staff capabilities to keep pace with innovation in Outer Continental Shelf (OCS) exploration and production, and it must continue to adapt and respond to changes in the lifecycle of offshore energy development. BSEE is committed to continually improving the effectiveness of its safety management systems program and compliance assurance functions, such as the inspection program, enhancing its permitting processes around greater quality assurance and consistency, ensuring high levels of preparedness in the event of oil spills, and addressing requirements to regulate existing OCS energy infrastructure. BSEE's operations align with the Administration's vision for American energy dominance, ensuring the OCS remains a safe and stable energy source. The Offshore Safety and Environmental Enforcement (OSEE) account is BSEE's primary operating account and funds the following activities: Operations, Safety, and Regulation; Environmental Enforcement; Administrative Operations; Executive Direction; and Offshore Decommissioning.

**Operations, Safety, and Regulation.**—Funds reviews of OCS energy permit applications; inspections of OCS facilities, including critical high-risk activities; investigations; enforcement of relevant statutes; audit programs; annual operator performance reviews; verification of oil and gas production; research supporting the analysis of emerging technologies, standards and regulatory review; development activities; and technical training.

**Environmental Enforcement.**—Funds environmental compliance staff and operational support required to manage compliance verification and enforcement of environmental standards placed on OCS energy and marine mineral operations; BSEE's compliance with NEPA, the Endangered Species Act (ESA), the National Historic Preservation Act (NHPA), and other environmental laws and regulations; specialized inspections to ensure compliance with air and water quality requirements and other environmental mitigation measures; management of "Rigs-to-Reefs", BSEE's artificial reef program; and support for BSEE's Tribal consultation responsibilities.

**Administrative Operations.**—Funds general administration programs, emergency management, finance, human resources, procurement, and information management.

**Executive Direction.**—Funds bureau-wide leadership, direction, management, coordination, communications strategies, and outreach. This includes functions such as budget and policy and analysis.

**Offshore Decommissioning.**—Funds according to regulatory standards, the proper maintenance, monitoring, and decommissioning of orphaned wells, pipelines, and structures left on the OCS for which there is no remaining liable party.

## Object Classification (in millions of dollars)

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	93	96	54
12.1 Civilian personnel benefits .....	34	35	20
21.0 Travel and transportation of persons .....	2	2	1
23.1 Rental payments to GSA .....	10	10	8
25.1 Advisory and assistance services .....	23	23	2
25.2 Other services from non-Federal sources .....	48	48	30
25.3 Other goods and services from Federal sources .....	14	14	13
25.5 Research and development contracts .....	5	5	.....
25.7 Operation and maintenance of equipment .....	3	3	.....
26.0 Supplies and materials .....	1	1	.....
31.0 Equipment .....	3	3	.....
41.0 Grants, subsidies, and contributions .....	2	2	.....
99.0 Direct obligations .....	238	242	128
99.0 Reimbursable obligations .....	68	69	.....
99.9 Total new obligations, unexpired accounts .....	306	311	128

## Employment Summary

Identification code 014–1700–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	695	778	501
2001 Reimbursable civilian full-time equivalent employment .....	137	125	.....

## Trust Funds

## OIL SPILL RESEARCH

*For necessary expenses to carry out title I, section 1016 and title IV, section 4303 of the Oil Pollution Act of 1990, Public Law 101–380, as amended (33 U.S.C. 2716 and 2716a), section 311(j) of the Federal Water Pollution Control Act Amendments of 1972, Public Law 92–500, as amended (33 U.S.C. 1321(j)), and section 24(b) of the Outer Continental Shelf Land Act Amendments of 1978, Public Law 95–372, as amended (43 U.S.C. 1350(b)), \$15,099,000, which shall be derived from the Oil Spill Liability Trust Fund, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Oil Spill Research (Direct) .....	16	15	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	19	19
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	20	19	19
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	15	15	15
1930 Total budgetary resources available .....	35	34	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	19	19
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	13	10
3010 New obligations, unexpired accounts .....	16	15	15
3020 Outlays (gross) .....	-16	-18	-16
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	13	10	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	13	10
3200 Obligated balance, end of year .....	13	10	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	8	8
4011 Outlays from discretionary balances .....	11	10	8

4020	Outlays, gross (total) .....	16	18	16
4180	Budget authority, net (total) .....	15	15	15
4190	Outlays, net (total) .....	16	18	16

The Oil Pollution Act of 1990 authorizes use of the Oil Spill Liability Trust Fund, established by section 9509 of the Internal Revenue Code of 1986. The Oil Spill Research appropriation is drawn from the Oil Spill Liability Trust Fund and funds: 1) oil spill prevention, abatement, planning, preparedness, and response functions for all facilities seaward of the coastline of the United States that handle, store, or transport oil; 2) oil spill research; and 3) Ohmsett—the National Oil Spill Response Research and Renewable Energy Test Facility.

**Object Classification** (in millions of dollars)

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	4	4	4
25.5 Research and development contracts .....	6	6	6
99.0 Direct obligations .....	15	15	15
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	16	15	15

**Employment Summary**

Identification code 014–8370–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	25	23	23

## OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

**Federal Funds****REGULATION AND TECHNOLOGY**

For necessary expenses to carry out the provisions of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1201 et seq.), \$101,186,000, to remain available until September 30, 2027, of which \$52,400,000 shall be available for State and tribal regulatory grants, and of which not to exceed \$5,000 may be for official reception and representation expenses: Provided, That appropriations for the Office of Surface Mining Reclamation and Enforcement may provide for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training.

In addition, for costs to review, administer, and enforce permits issued by the Office pursuant to section 507 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1257), \$40,000, to remain available until expended: Provided, That fees assessed and collected by the Office pursuant to such section 507 shall be credited to this account as discretionary offsetting collections, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as collections are received during the fiscal year, so as to result in a fiscal year 2026 appropriation estimated at not more than \$101,186,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1110 Civil Penalties, Office of Surface Mining Reclamation and Enforcement .....		1	1
2000 Total: Balances and receipts .....		1	2
5099 Balance, end of year .....		1	2

**Program and Financing** (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Environmental protection .....	86	86	74
0003 Technology development and transfer .....	16	16	14
0004 Financial management .....	1	1	1
0005 Executive direction and administration .....	13	13	12
0900 Total new obligations, unexpired accounts .....	116	116	101
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	39	41	44
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	42	44	47
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	116	116	101
1900 Budget authority (total) .....	116	116	101
1930 Total budgetary resources available .....	158	160	148
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	41	44	47
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	55	51	48
3010 New obligations, unexpired accounts .....	116	116	101
3020 Outlays (gross) .....	-115	-116	-109
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	51	48	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	55	51	48
3200 Obligated balance, end of year .....	51	48	37
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	116	116	101
Outlays, gross:			
4010 Outlays from new discretionary authority .....	35	50	43
4011 Outlays from discretionary balances .....	80	66	66
4020 Outlays, gross (total) .....	115	116	109
4180 Budget authority, net (total) .....	116	116	101
4190 Outlays, net (total) .....	115	116	109

**Environmental protection.**—This activity ensures the environment is protected during surface coal mining operations and coal operators adequately reclaim disturbed land after mining is completed.

Under this activity, the Office of Surface Mining Reclamation and Enforcement provides grants and support to States and Tribes to operate enforcement programs on lands within their jurisdiction under the terms of the Surface Mining Control and Reclamation Act of 1977. This activity also provides for the Federal operation of enforcement programs in States without their own regulatory program and on Federal and Indian lands, as well as Federal oversight of the State regulatory programs.

**Technology development and transfer.**—This activity provides funding to enhance the technical skills that States and Indian Tribes need to operate their regulatory programs. It provides training and technical tools, such as the Coal Information Management System, to States and Indian Tribes to solve problems related to the environmental effects of coal mining and technical assistance to address specific coal mining issues.

**Financial management.**—This activity provides resources for managing, accounting, and processing collections, and pursuing delinquent civil penalties. This includes developing and maintaining information management systems that support these functions and enhance the agency's ability to deny new mining permits to applicants with unabated State or Federal violations. This activity also includes accounting for and reporting on grants awarded to States and Tribes for regulatory purposes.

**Executive direction and administration.**—This activity provides funding for executive direction, general administrative support, and the acquisition

## REGULATION AND TECHNOLOGY—Continued

of certain agency-wide common services, such as rent, telephones, and postage.

## Object Classification (in millions of dollars)

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	26	26	24
12.1 Civilian personnel benefits .....	10	10	8
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.2 Rental payments to others .....	1	1	1
25.2 Other services from non-Federal sources .....	9	9	8
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	66	66	56
99.9 Total new obligations, unexpired accounts .....	116	116	101

## Employment Summary

Identification code 014–1801–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	224	219	219

## ABANDONED MINE RECLAMATION FUND

For necessary expenses to carry out title IV of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1231–1245), \$30,546,000, to be derived from receipts of the Abandoned Mine Reclamation Fund and to remain available until expended: Provided, That pursuant to sections 3701 and 3717 of title 31, United States Code, the Department of the Interior is authorized to use up to 20 percent from the recovery of the delinquent debt owed to the United States Government to pay for contracts to collect these debts: Provided further, That funds made available under title IV of Public Law 95–87, as amended, may be used for any required non-Federal share of the cost of projects funded by the Federal Government for the purpose of environmental restoration related to treatment or abatement of acid mine drainage from abandoned mines: Provided further, That such projects must be consistent with the purposes and priorities of the Surface Mining Control and Reclamation Act: Provided further, That amounts provided under this heading may be used for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training: Provided further, That of the amounts provided under this heading, not to exceed \$5,000 shall be available for official reception and representation expenses.

In addition, \$130,000,000, to remain available until expended, for grants to States and federally recognized Indian tribes for reclamation of abandoned mine lands and other related activities: Provided, That such additional amount shall be used for economic and community development in conjunction with the priorities described in section 403(a) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)): Provided further, That of such additional amount, \$86,000,000 shall be distributed in equal amounts to the three Appalachian States with the greatest amount of unfunded needs to meet the priorities described in paragraphs (1) and (2) of such section, \$33,000,000 shall be distributed in equal amounts to the three Appalachian States with the subsequent greatest amount of unfunded needs to meet such priorities, and \$11,000,000 shall be for grants to federally recognized Indian tribes, without regard to their status as certified or uncertified under the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)), for reclamation of abandoned mine lands and other related activities and shall be used for economic and community development in conjunction with the priorities in section 403(a) of the Surface Mining Control and Reclamation Act of 1977.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2,516	2,904	3,004
Receipts:			
Current law:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees .....	84	80	70
1140 Earnings on Investments, Abandoned Mine Reclamation Fund .....	796	543	492

1199 Total current law receipts .....	880	623	562
1999 Total receipts .....	880	623	562
2000 Total: Balances and receipts .....	3,396	3,527	3,566
Appropriations:			
Current law:			
2101 Abandoned Mine Reclamation Fund .....	-33	-33	-31
2101 Abandoned Mine Reclamation Fund .....	-363	-401	-464
2101 Abandoned Mine Reclamation Fund .....	-102	-94	-92
2132 Abandoned Mine Reclamation Fund .....	6	5	5
2199 Total current law appropriations .....	-492	-523	-582
2999 Total appropriations .....	-492	-523	-582
5099 Balance, end of year .....	2,904	3,004	2,984

## Program and Financing (in millions of dollars)

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Environmental Restoration .....	270	286	286
0002 Technology development and transfer .....	6	6	4
0003 Financial management .....	6	6	6
0004 Executive direction and administration .....	7	7	7
0005 AML funded Grants to States .....	139	92	87
0006 UMW and other benefits .....	363	401	464
0007 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	763	745	745
0900 Total new obligations, unexpired accounts .....	1,554	1,543	1,599

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10,753	9,855	8,990
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10,726		
1021 Recoveries of prior year unpaid obligations .....	34	25	25
1070 Unobligated balance (total) .....	10,787	9,880	9,015
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (Economic Development) .....	130	130	130
1101 Appropriation (special or trust) .....	33	33	31
1160 Appropriation, discretionary (total) .....	163	163	161
Appropriations, mandatory:			
1201 Appropriation (AML & RAMP transfers to UMW) .....	363	401	464
1201 Appropriation (AML grants to states) .....	102	94	92
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-5	-5
1260 Appropriations, mandatory (total) .....	459	490	551
1900 Budget authority (total) .....	622	653	712
1930 Total budgetary resources available .....	11,409	10,533	9,727
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9,855	8,990	8,128

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,337	1,811	2,127
3010 New obligations, unexpired accounts .....	1,554	1,543	1,599
3020 Outlays (gross) .....	-1,046	-1,202	-1,310
3040 Recoveries of prior year unpaid obligations, unexpired .....	-34	-25	-25
3050 Unpaid obligations, end of year .....	1,811	2,127	2,391
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,337	1,811	2,127
3200 Obligated balance, end of year .....	1,811	2,127	2,391

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	163	163	161
Outlays, gross:			
4010 Outlays from new discretionary authority .....	146	152	150
4011 Outlays from discretionary balances .....	468	551	604
4020 Outlays, gross (total) .....	614	703	754
Mandatory:			
4090 Budget authority, gross .....	459	490	551
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	417	479
4101 Outlays from mandatory balances .....	429	82	77
4110 Outlays, gross (total) .....	432	499	556
4180 Budget authority, net (total) .....	622	653	712
4190 Outlays, net (total) .....	1,046	1,202	1,310



**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	14,663	14,554	14,618
5001	Total investments, EOY: Federal securities: Par value .....	14,554	14,618	14,748

**Environmental restoration.**—This activity includes functions that contribute to the reclamation of lands and waters affected by historical coal mining. This activity provides discretionary funding for the Federal reclamation program, including for watershed restoration projects, and for the evaluation of State and tribal reclamation programs that now receive mandatory funding for reclamation activities. This activity also provides for the operation of Federal reclamation programs for activities in those States without their own reclamation programs.

This account includes the Abandoned Mine Land Economic Revitalization program, which aims to return legacy coal mining sites to productive use and foster economic and community development.

**Technology development and transfer.**—This activity provides funding to enhance the technical skills States and Indian Tribes need to operate their reclamation programs. The Office of Surface Mining Reclamation and Enforcement (OSMRE) provides training and technical assistance on mining and reclamation-related problems.

**Financial management.**—This activity provides funding to identify, notify operators of, collect, and audit fees from coal operators for the Abandoned Mine Reclamation Fund. The OSMRE seeks to maximize voluntary compliance with the Surface Mining Control and Reclamation Act's reclamation fee provisions. This activity also includes accounting for and reporting on grants awarded to States and Tribes for reclamation activities.

**Executive direction and administration.**—This activity provides funding for executive direction, general administrative support, and the acquisition of certain agency-wide common services such as rent, telephones, and postage.

**Status of Funds (in millions of dollars)**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	3,055	2,889	2,310
0999 Total balance, start of year .....	3,055	2,889	2,310
Cash income during the year:			
Current law:			
Receipts:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees .....	84	80	70
1150 Earnings on Investments, Abandoned Mine Reclamation Fund .....	796	543	492
1199 Income under present law .....	880	623	562
1999 Total cash income .....	880	623	562
Cash outgo during year:			
Current law:			
2100 Abandoned Mine Reclamation Fund .....	-1,046	-1,202	-1,310
2199 Outgo under current law .....	-1,046	-1,202	-1,310
2999 Total cash outgo (-) .....	-1,046	-1,202	-1,310
Surplus or deficit:			
3110 Excluding interest .....	-962	-1,122	-1,240
3120 Interest .....	796	543	492
3199 Subtotal, surplus or deficit .....	-166	-579	-748
3999 Total change in fund balance .....	-166	-579	-748
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-11,665	-12,308	-13,186
4200 Abandoned Mine Reclamation Fund .....	14,554	14,618	14,748
4999 Total balance, end of year .....	2,889	2,310	1,562

**Object Classification (in millions of dollars)**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	17	19	17
12.1 Civilian personnel benefits .....	7	7	7
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	369	369	369
26.0 Supplies and materials .....	2	2	2

31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	1,155	1,142	1,200
99.9	Total new obligations, unexpired accounts .....	1,554	1,543	1,599

**Employment Summary**

Identification code 014–5015–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	180	105	105

**PAYMENTS TO STATES IN LIEU OF COAL FEE RECEIPTS****Program and Financing (in millions of dollars)**

Identification code 014–1803–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 In Lieu Payments to Certified States and Tribes .....	112	55	53
0900 Total new obligations, unexpired accounts (object class 41.0) .....	112	55	53
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	5	4
1021 Recoveries of prior year unpaid obligations .....	85	30	30
1070 Unobligated balance (total) .....	88	35	34
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	31	26	24
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-1
1260 Appropriations, mandatory (total) .....	29	24	23
1930 Total budgetary resources available .....	117	59	57
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	5	4	4

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	266	248	199
3010 New obligations, unexpired accounts .....	112	55	53
3020 Outlays (gross) .....	-45	-74	-70
3040 Recoveries of prior year unpaid obligations, unexpired .....	-85	-30	-30
3050 Unpaid obligations, end of year .....	248	199	152
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	266	248	199
3200 Obligated balance, end of year .....	248	199	152

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	29	24	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2		
4101 Outlays from mandatory balances .....	43	74	70
4110 Outlays, gross (total) .....	45	74	70
4180 Budget authority, net (total) .....	29	24	23
4190 Outlays, net (total) .....	45	74	70

The Surface Mining Control and Reclamation Act of 1977, as amended, authorizes mandatory Treasury payments that return half of annual coal reclamation fee collections to States and Tribes that have certified completion of their abandoned coal mine reclamation programs.

**SUPPLEMENTAL PAYMENTS TO UMWA PLANS****Program and Financing (in millions of dollars)**

Identification code 014–1804–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Supplemental Payments to UMWA Benefit Plans .....	1	5	6
0002 Payments to the 1974 UMWA Pension Plan .....	718	720	719
0900 Total new obligations, unexpired accounts (object class 25.2) .....	719	725	725

SUPPLEMENTAL PAYMENTS TO UMWA PLANS—Continued  
Program and Financing—Continued

Identification code 014–1804–0–1–999	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	719	725	725
1930 Total budgetary resources available .....	719	725	725
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	719	725	725
3020 Outlays (gross) .....	-719	-725	-725
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	719	725	725
Outlays, gross:			
4100 Outlays from new mandatory authority .....	719	725	725
4180 Budget authority, net (total) .....	719	725	725
4190 Outlays, net (total) .....	719	725	725

The Surface Mining Control and Reclamation Act of 1977, as amended by the Infrastructure Investment and Jobs Act (Public Law 117–58), the Tax Relief and Health Care Act of 2006 (Public Law 109–432), the Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), and the American Miner Benefits Improvement Act of 2020 (Division Y of Public Law 116–260), authorizes mandatory Treasury payments to three United Mine Workers of America (UMWA) retiree health benefit plans (the Combined Benefit Fund, the 1992 Plan, and the 1993 Plan), to the extent that other Federal funding sources do not meet the plans' expenditure needs, and to the 1974 UMWA Pension Plan, subject to certain limitations.

## WATER AND SCIENCE

## BUREAU OF RECLAMATION

Appropriations to the Bureau of Reclamation are made from the General Fund and from certain special funds in the Treasury. Projects funded from the General Fund include the Colorado River Basin Project and the Colorado River Storage Project, among others. Special funds include the Reclamation Fund, the Central Valley Project Restoration Fund, the Colorado River Dam Fund, and the Recreation, Entrance, and User Fee account. Non-Federal entities also advance funds for operation and maintenance and provide funds under the Contributed Funds Act.

Of the Bureau's special funds, the Reclamation Fund consists of repayments and other revenues from water and power users; receipts from the sale, lease, and rental of Federal lands; and certain oil and mineral revenues. It can finance program activities authorized under "Reclamation Law" that directly benefit the 17 Western States. The Central Valley Project Restoration Fund consists of revenues from project beneficiaries. The Colorado River Dam Fund generates revenue from the sale of Boulder Canyon Project power.

The 2026 estimates are summarized by source as follows (in millions of dollars):

	Total Appropriations	General Fund	Reclamation Fund	CVP Restoration Fund	Other
<b>Appropriated Funds:</b>					
Water and Related Resources (net) .....	1080	120	960	—	—
Transferred from Water and Related Resources to Lower and Upper Colorado Basin Funds and Aging Infrastructure .....	32	32	—	—	—
California Bay-Delta Restoration .....	32	32	—	—	—
Policy and Administration .....	64	—	64	—	—
Working Capital Fund .....	0	—	—	—	—
Loan Program .....	0	0	—	—	—
Central Valley Project Restoration Fund .....	65	—	—	65	—

Gross Current Authority .....	1273	184	1024	65	0
Central Valley Project Restoration Fund, current offset .....	-65	—	—	-65	—
Net Current Authority .....	1208	184	1024	0	0
Loan Liquidating Account .....	-1	—	—	—	-1
Colorado River Dam Fund .....	115	—	—	—	115
Reclamation Trust Fund .....	1	—	—	—	1
San Joaquin Restoration Fund .....	14	—	—	—	14
Reclamation Water Settlements Fund .....	148	—	—	—	148
Federal Lands Recreation Enhancement Act .....	2	—	—	—	2
Aging Infrastructure Account .....	0	—	—	—	0
Total Permanent Appropriations .....	279	0	0	0	279
Grand Total .....	1487	184	1024	0	279

*The following appropriations shall be expended to execute authorized functions of the Bureau of Reclamation:*

## Federal Funds

## WATER AND RELATED RESOURCES

## (INCLUDING TRANSFERS OF FUNDS)

*For management, development, and restoration of water and related natural resources and for related activities, including the operation, maintenance, and rehabilitation of reclamation and other facilities, participation in fulfilling related Federal responsibilities to Native Americans, and related grants to, and cooperative and other agreements with, State and local governments, federally recognized Indian Tribes, and others, \$1,112,000,000, to remain available until expended, of which \$23,899,000 shall be available for transfer to the Upper Colorado River Basin Fund and \$7,679,000 shall be available for transfer to the Lower Colorado River Basin Development Fund: Provided further, That such transfers, may be increased or decreased within the overall appropriation under this heading: Provided further, That of the total appropriated, the amount for program activities that can be financed by the Reclamation Fund, the Water Storage Enhancement Receipts account established by section 4011(e) of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, or the Bureau of Reclamation special fee account established by section 807 of the Federal Lands Recreation Enhancement Act, title VIII, Division J, of Public Law 108–447, as amended (16 U.S.C. 6806) shall be derived from that Fund or account: Provided further, That funds contributed under the Act of March 4, 1921 (43 U.S.C. 395) are available until expended for the purposes for which the funds were contributed: Provided further, That funds advanced under the Act of January 12, 1927 (43 U.S.C. 397a) shall be credited to this account and are available until expended for the same purposes as the sums appropriated under this heading.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## WATER AND RELATED RESOURCES

**For an additional amount for "Water and Related Resources", \$74,464,000, to remain available until expended, of which \$27,930,000 shall be for necessary expenses related to the consequences of natural disasters that occurring in or prior to calendar year 2024: Provided, That \$46,534,000 shall be available for deposit into the Aging Infrastructure Account established by section 9603(d)(1) of the Omnibus Public Land Management Act of 2009 (43 U.S.C. 510b(d)(1)), and shall be made available for reserved or transferred works that have suffered a critical failure, in accordance with section 40901(2)(A) of division D of Public Law 117–58: Provided further, That such amount 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.] (Disaster Relief Supplemental Appropriations Act, 2025.)**

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–0680–0–1–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	236	236	236
Receipts:			
Current law:			
1130 Recreation Enhancement Fee Program .....	1	2	2
2000 Total: Balances and receipts .....	237	238	238

Appropriations:			
Current law:			
2101	Water and Related Resources .....	-1	-2
5099	Balance, end of year .....	236	236

**Program and Financing** (in millions of dollars)

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Facility operations .....	350	691
0002	Facility maintenance and rehabilitation .....	316	607
0003	Water and energy management and development .....	541	985
0004	Fish and wildlife management and development .....	222	374
0005	Land management and development .....	51	116
0006	Restoration of Federal Assets (Disaster Supplemental P.L. 116-20) .....	2	.....
0008	2022 Disaster Supplemental (P.L. 117-43) .....	6	6
0009	2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	757	819
0010	2022 Inflation Reduction Act (P.L. 117-169) .....	1,211	1,483
0011	2025 Disaster Supplemental (P.L. 118-158) .....	27	.....
0100	Total direct program .....	3,454	5,110
0799	Total direct obligations .....	3,454	5,110
0801	Water and Related Resources (Reimbursable) .....	553	696
0900	Total new obligations, unexpired accounts .....	4,007	5,806

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	7,359	6,733
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	3,231	3,817
1011	Unobligated balance transfer from other acct [014-2699] .....	198	.....
1021	Recoveries of prior year unpaid obligations .....	82	.....
1070	Unobligated balance (total) .....	7,639	6,733
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	166	334
1100	Appropriation - Disaster Relief Supplemental (P.L. 118-158) .....	74	.....
1101	Appropriation (special or trust) .....	1,586	1,377
1120	Appropriations transferred to other accts [014-4081] .....	-25	-1
1120	Appropriations transferred to other accts [014-4079] .....	-7	-8
1120	Appropriations transferred to other acct [014-5624] .....	-1	-48
1120	Appropriations transferred to other acct [014-5483] .....	-6	.....
1160	Appropriation, discretionary (total) .....	1,713	1,728
Advance appropriations, discretionary:			
1170	Advance appropriation - Bipartisan Infrastructure Law (P.L. 117-58) .....	1,660	1,660
1172	Advance appropriations transferred to other accounts [014-5624] .....	-714	-820
1180	Advanced appropriation, discretionary (total) .....	946	840
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	1	2
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	458	421
1701	Change in uncollected payments, Federal sources .....	-17	.....
1750	Spending auth from offsetting collections, disc (total) .....	441	421
1900	Budget authority (total) .....	3,101	2,991
1930	Total budgetary resources available .....	10,740	9,724
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	6,733	3,918

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3,762	4,784
3010	New obligations, unexpired accounts .....	4,007	5,806
3020	Outlays (gross) .....	-2,903	-6,359
3040	Recoveries of prior year unpaid obligations, unexpired .....	-82	.....
3050	Unpaid obligations, end of year .....	4,784	4,231
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-319	-302
3070	Change in uncollected pymts, Fed sources, unexpired .....	17	.....
3090	Uncollected pymts, Fed sources, end of year .....	-302	-302
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,443	4,482
3200	Obligated balance, end of year .....	4,482	3,929

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	3,100	2,989

Outlays, gross:			
4010	Outlays from new discretionary authority .....	565	1,794
4011	Outlays from discretionary balances .....	1,763	2,152
4020	Outlays, gross (total) .....	2,328	3,946
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-246	-206
4033	Non-Federal sources .....	-212	-215
4040	Offsets against gross budget authority and outlays (total) ....	-458	-421
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	17	.....
4070	Budget authority, net (discretionary) .....	2,659	2,568
4080	Outlays, net (discretionary) .....	1,870	3,525
Mandatory:			
4090	Budget authority, gross .....	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	2
4101	Outlays from mandatory balances .....	575	2,411
4110	Outlays, gross (total) .....	575	2,413
4180	Budget authority, net (total) .....	2,660	2,570
4190	Outlays, net (total) .....	2,445	5,938

The Water and Related Resources account supports the development, management, and restoration of water and related resources in the 17 Western States. The account includes funds to operate, maintain, and rehabilitate existing water and power facilities; protect public safety; conduct studies and perform work to improve the reliability of water and related resources; and provide financial assistance for various projects, water conservation, and fish and wildlife activities.

Work is done in partnership and cooperation with non-Federal entities and other Federal agencies to reduce conflict, facilitate solutions to complex water issues, and stretch limited water supplies.

**Object Classification** (in millions of dollars)

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	215	297
11.3	Other than full-time permanent .....	2	3
11.5	Other personnel compensation .....	16	21
11.9	Total personnel compensation .....	233	321
12.1	Civilian personnel benefits .....	68	94
21.0	Travel and transportation of persons .....	11	11
22.0	Transportation of things .....	1	1
23.1	Rental payments to GSA .....	3	3
23.2	Rental payments to others .....	1	1
23.3	Communications, utilities, and miscellaneous charges .....	26	26
25.2	Other services from non-Federal sources .....	1,938	3,603
26.0	Supplies and materials .....	19	18
31.0	Equipment .....	13	13
32.0	Land and structures .....	264	133
41.0	Grants, subsidies, and contributions .....	874	882
99.0	Direct obligations .....	3,451	5,106
99.0	Reimbursable obligations .....	553	696
99.5	Adjustment for rounding .....	3	4
99.9	Total new obligations, unexpired accounts .....	4,007	5,806

**Employment Summary**

Identification code 014-0680-0-1-301	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	1,744	2,145
2001	Reimbursable civilian full-time equivalent employment .....	643	683
3001	Allocation account civilian full-time equivalent employment .....	1	5
3001	Allocation account civilian full-time equivalent employment .....	.....	2
3001	Allocation account civilian full-time equivalent employment .....	9	.....
3001	Allocation account civilian full-time equivalent employment .....	2	.....
3001	Allocation account civilian full-time equivalent employment .....	1	.....

## CALIFORNIA BAY-DELTA RESTORATION

(INCLUDING TRANSFERS OF FUNDS)

*For carrying out activities authorized by the Water Supply, Reliability, and Environmental Improvement Act, Public Law 108–361, as amended, consistent with plans to be approved by the Secretary of the Interior, \$32,000,000, to remain available until expended, of which such amounts as may be necessary to carry out such activities may be transferred to appropriate accounts of other participating Federal agencies to carry out authorized purposes: Provided, That funds appropriated herein may be used for the Federal share of the costs of CALFED Program management: Provided further, That CALFED implementation shall be carried out in a balanced manner with clear performance measures demonstrating concurrent progress in achieving the goals and objectives of the Program.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 California Bay-Delta Restoration (Direct) .....	36	34	32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	4	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	33	33	32
1930 Total budgetary resources available .....	37	34	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	69	71	76
3010 New obligations, unexpired accounts .....	36	34	32
3020 Outlays (gross) .....	-31	-29	-32
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	71	76	76
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	69	71	76
3200 Obligated balance, end of year .....	71	76	76
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	33	33	32
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	12	11
4011 Outlays from discretionary balances .....	25	17	21
4020 Outlays, gross (total) .....	31	29	32
4180 Budget authority, net (total) .....	33	33	32
4190 Outlays, net (total) .....	31	29	32

This account funds activities that are consistent with the CALFED Bay-Delta Program, a collaborative effort involving State and Federal agencies and representatives of California's urban, agricultural, and environmental communities. The goals of the program are to improve fish and wildlife habitat, water supply reliability, water quality, and levee integrity in the San Francisco Bay-San Joaquin River Delta, the principal hub of California's water distribution system.

## Object Classification (in millions of dollars)

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	5	4
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	9	5	4
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	21	21	21
99.0 Direct obligations .....	35	33	31
99.5 Adjustment for rounding .....	1	1	1

99.9	Total new obligations, unexpired accounts .....	36	34	32
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## Employment Summary

Identification code 014–0687–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	17	31	26

## TAOS SETTLEMENT FUND

## Program and Financing (in millions of dollars)

Identification code 014–2638–0–1–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Taos Settlement Fund (Direct) .....	.....	1	.....
0900 Total new obligations, unexpired accounts (object class 25.2) .....	.....	1	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	.....
1930 Total budgetary resources available .....	1	1	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	12	.....
3010 New obligations, unexpired accounts .....	.....	1	.....
3020 Outlays (gross) .....	.....	-13	.....
3050 Unpaid obligations, end of year .....	12	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	12	.....
3200 Obligated balance, end of year .....	12	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	13	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	13	.....

This account covers certain expenses associated with Mutual-Benefit Projects funding authorized by the Taos Pueblo Indian Water Rights Settlement Act contained in Title V of the Claims Resolution Act of 2010 (Public Law 111–291).

## AGING INFRASTRUCTURE ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Aging Infrastructure Account (Direct) .....	.....	1	.....
0002 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	464	873	820
0003 2025 Disaster Supplemental (P.L. 118–158) .....	.....	47	.....
0900 Total new obligations, unexpired accounts .....	464	921	820
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	802	1,053	1,000
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680] ....	1	48	.....
1173 Advance appropriations, discretionary:	.....	.....	.....
Advance appropriations transferred from other accounts [014–0680] .....	714	820	820
1900 Budget authority (total) .....	715	868	820
1930 Total budgetary resources available .....	1,517	1,921	1,820
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,053	1,000	1,000
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	119	506	349

3010	New obligations, unexpired accounts .....	464	921	820
3020	Outlays (gross) .....	-77	-1,078	-839
3050	Unpaid obligations, end of year .....	506	349	330
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	119	506	349
3200	Obligated balance, end of year .....	506	349	330
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	715	868	820
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	10	521	492
4011	Outlays from discretionary balances .....	67	557	347
4020	Outlays, gross (total) .....	77	1,078	839
4180	Budget authority, net (total) .....	715	868	820
4190	Outlays, net (total) .....	77	1,078	839

This account provides funds to, and provides for the extended repayment of the funds by, a transferred works operating entity or project beneficiary responsible for repayment of reimbursable costs for the conduct of extraordinary operation and maintenance work at a project facility as authorized by Title XI of the Consolidated Appropriations Act, 2021 (Public Law 116–260) and Title IX of the Infrastructure Investment and Jobs Act, 2021 (Public Law 117–58).

**Object Classification** (in millions of dollars)

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2		
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	320	777	674
32.0 Land and structures .....	113	115	117
41.0 Grants, subsidies, and contributions .....	27	28	28
99.0 Direct obligations .....	463	920	819
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	464	921	820

**Employment Summary**

Identification code 014–5624–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	16		

**RECLAMATION WATER SETTLEMENTS FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Reclamation Water Settlements Fund .....	120	120	120
1140 Earnings on Investments, Reclamation Water Settlement Fund .....	28	28	28
1199 Total current law receipts .....	148	148	148
1999 Total receipts .....	148	148	148
2000 Total: Balances and receipts .....	148	148	148
Appropriations:			
Current law:			
2101 Reclamation Water Settlements Fund .....	-148	-148	-148
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reclamation Water Settlements Fund (Direct) .....	107	118	173

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	556	603	633
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	562	603	633
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	148	148	148
1930 Total budgetary resources available .....	710	751	781
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	603	633	608

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	59	136	47
3010 New obligations, unexpired accounts .....	107	118	173
3020 Outlays (gross) .....	-24	-207	-151
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	136	47	69
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59	136	47
3200 Obligated balance, end of year .....	136	47	69

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	148	148	148
Outlays, gross:			
4100 Outlays from new mandatory authority .....		71	79
4101 Outlays from mandatory balances .....	24	136	72
4110 Outlays, gross (total) .....	24	207	151
4180 Budget authority, net (total) .....	148	148	148
4190 Outlays, net (total) .....	24	207	151

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	504	564	594
5001 Total investments, EOY: Federal securities: Par value .....	564	594	569

This account funds expenses associated with Indian water rights settlements under the Navajo-Gallup Water Supply Project, other projects as authorized by the Omnibus Public Land Management Act of 2009 (P.L. 111–11), the Claims Resolution Act of 2010 (P.L. 111–291), and the Water Infrastructure Improvements for the Nation Act of 2016 (P.L. 114–322). The Secretary may expend money from the Fund to implement a settlement agreement approved by the Congress that resolves, in whole or in part, litigation involving the United States, if the settlement agreement or implementing legislation requires the Bureau of Reclamation to provide financial assistance for, or plan, design, and construct: A) water supply infrastructure; or B) a project: (i) to rehabilitate a water delivery system to conserve water; or (ii) to restore fish and wildlife habitat or otherwise improve environmental conditions associated with or affected by, or located within the same river basin as a Federal reclamation project that is in existence on the date of enactment of this Act.

**Object Classification** (in millions of dollars)

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	102	102	102
32.0 Land and structures .....	4	4	4
41.0 Grants, subsidies, and contributions .....		11	66
99.0 Direct obligations .....	106	117	172
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	107	118	173

**Employment Summary**

Identification code 014–5593–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

## BLACKFEET WATER SETTLEMENT IMPLEMENTATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5668–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	11	23	35
Receipts:			
Current law:			
1140 Interest Earned on Investments, Blackfeet Water Settlement Implementation Fund .....	12	12	12
2000 Total: Balances and receipts .....	23	35	47
5099 Balance, end of year .....	23	35	47

## Program and Financing (in millions of dollars)

Identification code 014–5668–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Blackfeet Water Settlement Implementation Fund (Direct) .....	2		
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	209	207	207
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	110		
1930 Total budgetary resources available .....	209	207	207
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	207	207	207
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....		-2	
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		2	
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	220	232	244
5001 Total investments, EOY: Federal securities: Par value .....	232	244	256

This account covers multiple construction components associated with the Blackfeet Water Rights Settlement Act contained in Title III, Subtitle G of the Water Infrastructure Improvements for the Nation Act of 2016 (Public Law 114–322).

## RECLAMATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5000–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21,909	23,347	25,141
0198 Reconciliation adjustment .....	2		
0199 Balance, start of year .....	21,911	23,347	25,141
Receipts:			
Current law:			
1130 Reclamation Fund, Miscellaneous Interest .....	46	40	40
1130 Reclamation Fund, Royalties on Natural Resources .....	2,932	3,127	3,280
1130 Reclamation Fund, Sale of Timber and Other Products .....	2	1	1
1130 Reclamation Fund, Other Proprietary Receipts from the Public .....	157	69	69
1130 Reclamation Fund, Sale of Public Domain .....	42	14	14
1130 Reclamation Fund, All Other, Sale of Electric Energy, Bonneville Power Administration .....	1	2	10
1130 Reclamation Fund, All Other, Sale of Power and Other Utilities (WAPA) .....	9	85	85

1199 Total current law receipts .....	3,189	3,338	3,499
1999 Total receipts .....	3,189	3,338	3,499
2000 Total: Balances and receipts .....	25,100	26,685	28,640
Appropriations:			
Current law:			
2101 Water and Related Resources .....	-1,586	-1,377	-960
2101 Policy and Administration .....	-67	-67	-64
2101 Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration .....	-100	-100	-63
2199 Total current law appropriations .....	-1,753	-1,544	-1,087
2999 Total appropriations .....	-1,753	-1,544	-1,087
5099 Balance, end of year .....	23,347	25,141	27,553

This fund is derived from repayments and other revenues from water and power users, together with certain receipts from the sale, lease, and rental of Federal lands in the 17 Western States and certain oil and mineral revenues. Receipts deposited are made available by the Congress through annual appropriations acts.

## POLICY AND ADMINISTRATION

*For expenses necessary for policy, administration, and related functions in the Office of the Commissioner, the Denver office, and offices in the six regions of the Bureau of Reclamation, to remain available until September 30, 2027, \$64,000,000, to be derived from the Reclamation Fund and be nonreimbursable as provided in subsection O of section 4 of the Act of December 5, 1924, as amended (43 U.S.C. 377), of which not to exceed \$5,000 may be used for official reception and representation expenses: Provided, That no part of any other appropriation in this Act shall be available for activities or functions budgeted as policy and administration expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Policy and Administration (Direct) .....	66	80	64
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	13	
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	67	67	64
1930 Total budgetary resources available .....	79	80	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13		
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1	2	2
1953 Expired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	7	12
3010 New obligations, unexpired accounts .....	66	80	64
3020 Outlays (gross) .....	-68	-75	-64
3050 Unpaid obligations, end of year .....	7	12	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	7	12
3200 Obligated balance, end of year .....	7	12	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Budget authority, gross .....	67	67	64
Outlays, gross:			
4010 Outlays from new discretionary authority .....	55	57	54
4011 Outlays from discretionary balances .....	13	18	10
4020 Outlays, gross (total) .....	68	75	64
4180 Budget authority, net (total) .....	67	67	64
4190 Outlays, net (total) .....	68	75	64

This account supports the direction and management of all Reclamation activities as performed by the Commissioner's office and the six regional

offices. Charges attributable to individual projects or specific beneficiaries, including the costs of related administrative and technical services, are covered under other Bureau of Reclamation accounts.

#### Object Classification (in millions of dollars)

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	44	38
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	32	46	40
12.1 Civilian personnel benefits .....	9	14	12
21.0 Travel and transportation of persons .....	3	3	3
25.2 Other services from non-Federal sources .....	20	15	7
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	65	79	63
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	66	80	64

#### Employment Summary

Identification code 014–5065–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	191	276	229

#### CENTRAL VALLEY PROJECT RESTORATION FUND

*For carrying out the programs, projects, plans, habitat restoration, improvement, and acquisition provisions of the Central Valley Project Improvement Act, title XXXIV of Public Law 102–575, as amended, such sums as may be collected in fiscal year 2026 in the Central Valley Project Restoration Fund pursuant to sections 3407(d), 3404(c)(3), and 3405(f) of Public Law 102–575, to remain available until expended: Provided, That the Bureau of Reclamation is directed to assess and collect the full amount of the additional mitigation and restoration payments authorized by section 3407(d) of Public Law 102–575: Provided further, That none of the funds made available under this heading may be used for the acquisition or leasing of water for in-stream purposes if the water is already committed to in-stream purposes by a court adopted decree or order.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Central Valley Project Restoration Fund, Revenue .....	53	56	65
2000 Total: Balances and receipts .....	53	56	65
Appropriations:			
Current law:			
2101 Central Valley Project Restoration Fund .....	-53	-56	-65
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Central Valley Project Restoration Fund (Direct) .....	51	70	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	14	
1021 Recoveries of prior year unpaid obligations .....	5		
1070 Unobligated balance (total) .....	12	14	
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, restoration fund, 3407(d)) ....	53	56	65
1930 Total budgetary resources available .....	65	70	65

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14		

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	104	109	121
3010 New obligations, unexpired accounts .....	51	70	65
3020 Outlays (gross) .....	-41	-58	-59
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5		
3050 Unpaid obligations, end of year .....	109	121	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	104	109	121
3200 Obligated balance, end of year .....	109	121	127

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	53	56	65
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	20	23
4011 Outlays from discretionary balances .....	32	38	36
4020 Outlays, gross (total) .....	41	58	59
4180 Budget authority, net (total) .....	53	56	65
4190 Outlays, net (total) .....	41	58	59

This fund was established to carry out the provisions of the Central Valley Project Improvement Act—to provide funding from project beneficiaries for habitat restoration, improvement and acquisition, and other fish and wildlife restoration activities in the Central Valley Project area of California. Resources are derived from donations, revenues from voluntary water transfers, and tiered water pricing. The account is also financed through additional mitigation and restoration payments collected on an annual basis from project beneficiaries.

#### Object Classification (in millions of dollars)

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	3	2
12.1 Civilian personnel benefits .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	22	22	23
25.2 Other services from non-Federal sources .....	17	33	28
32.0 Land and structures .....	2	2	2
33.0 Investments and loans .....	8	8	8
99.0 Direct obligations .....	50	69	64
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	51	70	65

#### Employment Summary

Identification code 014–5173–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7	18	15

#### COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Revenues, Colorado River Dam Fund, Boulder Canyon Project .....	97	108	115
2000 Total: Balances and receipts .....	97	108	115
Appropriations:			
Current law:			
2101 Colorado River Dam Fund, Boulder Canyon Project .....	-97	-108	-115
5099 Balance, end of year .....			

## COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT—Continued

## Program and Financing (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Facility operations .....	67	74	76
0002 Facility maintenance and rehabilitation .....	38	19	21
0003 Water and Energy Management and Development .....	8	13	13
0900 Total new obligations, unexpired accounts .....	113	106	110
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	78	63	64
1021 Recoveries of prior year unpaid obligations .....	2		
1022 Capital transfer of unobligated balances to general fund .....		-1	-1
1070 Unobligated balance (total) .....	80	62	63
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	97	108	115
1240 Capital transfer of appropriations to general fund .....	-1		
1260 Appropriations, mandatory (total) .....	96	108	115
1930 Total budgetary resources available .....	176	170	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	63	64	68
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	41	46
3010 New obligations, unexpired accounts .....	113	106	110
3020 Outlays (gross) .....	-91	-101	-107
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	41	46	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	41	46
3200 Obligated balance, end of year .....	41	46	49
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	96	108	115
Outlays, gross:			
4100 Outlays from new mandatory authority .....		62	65
4101 Outlays from mandatory balances .....	91	39	42
4110 Outlays, gross (total) .....	91	101	107
4180 Budget authority, net (total) .....	96	108	115
4190 Outlays, net (total) .....	91	101	107

Revenues from the sale of Boulder Canyon Project power are placed in this Fund and are available without further appropriation to pay the operation and maintenance costs of the project including those of the Western Area Power Administration for power marketing, transmission, operation, maintenance, and rehabilitation; to pay interest on amounts advanced from the Treasury; to pay annually not more than \$300,000 each to Arizona and Nevada; and to repay advances from the Treasury for construction and other purposes. The rates charged for Boulder Canyon power also include certain amounts for transfer to the Lower Colorado River Basin Development Fund.

## Object Classification (in millions of dollars)

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	24	28	24
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	27	31	26
12.1 Civilian personnel benefits .....	8	9	7
25.2 Other services from non-Federal sources .....	61	49	60
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	11	11	11
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	112	105	109
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	113	106	110

## Employment Summary

Identification code 014–5656–0–2–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	194	218	181

## SAN GABRIEL BASIN RESTORATION FUND

## Program and Financing (in millions of dollars)

Identification code 014–5483–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 San Gabriel Basin Restoration Fund (Direct) .....	6		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680] ....	6		
1930 Total budgetary resources available .....	6		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6		
3020 Outlays (gross) .....	-6		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	6		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6		
4180 Budget authority, net (total) .....	6		
4190 Outlays, net (total) .....	6		

## SAN JOAQUIN RESTORATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5537–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 San Joaquin River Restoration Fund Receipts .....	12	14	14
2000 Total: Balances and receipts .....	12	14	14
Appropriations:			
Current law:			
2101 San Joaquin Restoration Fund .....	-12	-14	-14
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5537–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 San Joaquin Restoration Fund (Direct) .....		27	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	276	288	275
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	12	14	14
1900 Budget authority (total) .....	12	14	14
1930 Total budgetary resources available .....	288	302	289
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	288	275	275
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			9
3010 New obligations, unexpired accounts .....		27	14
3020 Outlays (gross) .....		-18	-14
3050 Unpaid obligations, end of year .....		9	9



Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			9
3200	Obligated balance, end of year .....	9	9	

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	12	14	14
Outlays, gross:				
4100	Outlays from new mandatory authority .....		5	5
4101	Outlays from mandatory balances .....		13	9
4110	Outlays, gross (total) .....		18	14
4180	Budget authority, net (total) .....	12	14	14
4190	Outlays, net (total) .....		18	14

This account receives funding (user fees and repayment receipts) from the Friant Division long-term water contractors and other Federal and non-Federal sources to implement the provisions described in the settlement for the National Resources Defense Council et al. v. Rodgers lawsuit. The settlement's two primary goals are: 1) to restore and maintain fish populations in "good condition" in the main stem of the San Joaquin River below Friant Dam to the confluence of the Merced River, including naturally reproducing and self-sustaining populations of salmon and other fish; and 2) to reduce or avoid adverse water supply impacts to all of the Friant Division long-term contractors that may result from the Interim Flows and Restoration Flows provided for in the Settlement.

**Object Classification** (in millions of dollars)

Identification code 014-5537-0-2-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....		3	2
12.1 Civilian personnel benefits .....		1	1
25.2 Other services from non-Federal sources .....		19	8
41.0 Grants, subsidies, and contributions .....		3	2
99.0 Direct obligations .....		26	13
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....		27	14

**Employment Summary**

Identification code 014-5537-0-2-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		22	18

## LOWER COLORADO RIVER BASIN DEVELOPMENT FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Facility operation .....	74	83	127
0802 Water and energy management and development .....	11	40	52
0804 2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	10	11	25
0900 Total new obligations, unexpired accounts .....	95	134	204

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	388	432	396
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	1	
1011 Unobligated balance transfer from other acct [014-2699] ....	9		
1021 Recoveries of prior year unpaid obligations .....	17		
1022 Capital transfer of unobligated balances to general fund .....		-1	-1
1070 Unobligated balance (total) .....	414	431	395
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680] ....	7	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	108	92	125
1801 Change in uncollected payments, Federal sources .....	-1		
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) .....	106	91	124
1900 Budget authority (total) .....	113	99	132

1930 Total budgetary resources available .....	527	530	527
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	432	396	323

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	84	81	88
3010 New obligations, unexpired accounts .....	95	134	204
3020 Outlays (gross) .....	-81	-127	-190
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17		
3050 Unpaid obligations, end of year .....	81	88	102
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	83	81	88
3200 Obligated balance, end of year .....	81	88	102

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	7	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	5
4011 Outlays from discretionary balances .....	8	2	3
4020 Outlays, gross (total) .....	8	7	8
Mandatory:			
4090 Budget authority, gross .....	106	91	124
Outlays, gross:			
4100 Outlays from new mandatory authority .....		31	42
4101 Outlays from mandatory balances .....	73	89	140
4110 Outlays, gross (total) .....	73	120	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-14	-14	-14
4121 Interest on Federal securities .....	-27	-27	-27
4123 Non-Federal sources .....	-67	-51	-84
4130 Offsets against gross budget authority and outlays (total) ....	-108	-92	-125
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		
4160 Budget authority, net (mandatory) .....	-1	-1	-1
4170 Outlays, net (mandatory) .....	-35	28	57
4180 Budget authority, net (total) .....	6	7	7
4190 Outlays, net (total) .....	-27	35	65

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	469	511	571
5001 Total investments, EOY: Federal securities: Par value .....	511	571	631
5090 Unexpired unavailable balance, SOY: Offsetting collections .....		1	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	2	3

Ongoing construction costs of the Central Arizona project are financed through appropriations transferred to this Fund. Revenues from the operation and repayment, including interest, of project facilities are available without further appropriation. A portion of the revenues from the Boulder Canyon power and Parker-Davis projects are also transferred to this Fund. Use of the revenues are authorized for operation and maintenance expenses, for a share of Colorado River salinity control projects, and for other purposes defined in the Colorado River Basin Project Act as amended by the Arizona Water Settlements Act, Public Law 108-451.

**Object Classification** (in millions of dollars)

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
32.0 Land and structures .....	21	30	47
41.0 Grants, subsidies, and contributions .....	69	99	152
99.0 Reimbursable obligations .....	94	133	203
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	95	134	204

LOWER COLORADO RIVER BASIN DEVELOPMENT FUND—Continued  
**Employment Summary**

Identification code 014-4079-0-3-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	22	22	18

UPPER COLORADO RIVER BASIN FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Facility operation .....	59	89	68
0802 Facility maintenance and rehabilitation .....	11	34	25
0803 Water and energy management and development .....	12	6	5
0804 Fish and wildlife management and development .....	26	32	23
0900 Total new obligations, unexpired accounts .....	108	161	121

**Budgetary resources:**  
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	218	237	175
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5	6	.....
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1022 Capital transfer of unobligated balances to general fund .....	.....	-4	-4

1070 Unobligated balance (total) .....	223	233	171
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**Budget authority:**

Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680] ....	25	1	24
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	104	102	101
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-7	.....	.....

1850 Spending auth from offsetting collections, mand (total) .....	97	102	101
1900 Budget authority (total) .....	122	103	125
1930 Total budgetary resources available .....	345	336	296
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	237	175	175

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	186	168	198
3010 New obligations, unexpired accounts .....	108	161	121
3020 Outlays (gross) .....	-121	-131	-113
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	168	198	206
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	186	168	198
3200 Obligated balance, end of year .....	168	198	206

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	25	1	24
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	14
4011 Outlays from discretionary balances .....	43	2	.....
4020 Outlays, gross (total) .....	43	3	14
Mandatory:			
4090 Budget authority, gross .....	97	102	101
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	31	30
4101 Outlays from mandatory balances .....	78	97	69
4110 Outlays, gross (total) .....	78	128	99
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-88	-80	-80
4123 Non-Federal sources .....	-16	-22	-21
4130 Offsets against gross budget authority and outlays (total) ....	-104	-102	-101
4160 Budget authority, net (mandatory) .....	-7	.....	.....
4170 Outlays, net (mandatory) .....	-26	26	-2
4180 Budget authority, net (total) .....	18	1	24
4190 Outlays, net (total) .....	17	29	12

Ongoing construction costs of the Colorado River Storage project are financed through appropriations transferred to this account. Revenues from

the operation of project facilities are available without further appropriation for operation and maintenance expenses and for capital repayment to the General Fund.

**Object Classification** (in millions of dollars)

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	22	11	10
11.5 Other personnel compensation .....	2	1	1
11.9 Total personnel compensation .....	24	12	11
12.1 Civilian personnel benefits .....	7	4	3
32.0 Land and structures .....	27	52	38
41.0 Grants, subsidies, and contributions .....	49	92	68
99.0 Reimbursable obligations .....	107	160	120
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	108	161	121

**Employment Summary**

Identification code 014-4081-0-3-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	187	97	81

WORKING CAPITAL FUND

**Program and Financing** (in millions of dollars)

Identification code 014-4524-0-4-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Information resources management .....	60	79	75
0803 Administrative expenses .....	394	469	444
0804 Technical expenses .....	211	221	194
0900 Total new obligations, unexpired accounts .....	665	769	713

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	144	169	103
1021 Recoveries of prior year unpaid obligations .....	7	.....	.....
1070 Unobligated balance (total) .....	151	169	103
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	664	703	713
1701 Change in uncollected payments, Federal sources .....	19	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	683	703	713
1930 Total budgetary resources available .....	834	872	816
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	169	103	103

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	94	105	175
3010 New obligations, unexpired accounts .....	665	769	713
3020 Outlays (gross) .....	-647	-699	-712
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	105	175	176
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-85	-104	-104
3070 Change in uncollected pymts, Fed sources, unexpired .....	-19	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-104	-104	-104
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	9	1	71
3200 Obligated balance, end of year .....	1	71	72

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	683	703	713
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	633	642
4011 Outlays from discretionary balances .....	647	66	70
4020 Outlays, gross (total) .....	647	699	712

Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-662	-701	-711
4033	Non-Federal sources .....	-2	-2	-2
4040	Offsets against gross budget authority and outlays (total) ....	-664	-703	-713
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-19		
4080	Outlays, net (discretionary) .....	-17	-4	-1
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-17	-4	-1

This revolving fund enables Reclamation to recover the costs of administrative and technical services and of facilities used by its programs and by others and accumulate funds to finance capital equipment purchases.

#### Object Classification (in millions of dollars)

Identification code 014-4524-0-4-301		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	285	184	106
11.3	Other than full-time permanent .....	7	7	7
11.5	Other personnel compensation .....	8	5	3
11.9	Total personnel compensation .....	300	196	116
12.1	Civilian personnel benefits .....	97	63	37
21.0	Travel and transportation of persons .....	5	5	5
23.1	Rental payments to GSA .....	17	17	18
23.2	Rental payments to others .....	2	2	2
23.3	Communications, utilities, and miscellaneous charges .....	6	6	6
25.2	Other services from non-Federal sources .....	197	438	487
26.0	Supplies and materials .....	6	6	6
31.0	Equipment .....	30	31	31
32.0	Land and structures .....	3	3	3
41.0	Grants, subsidies, and contributions .....	1	1	1
99.0	Reimbursable obligations .....	664	768	712
99.5	Adjustment for rounding .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	665	769	713

#### Employment Summary

Identification code 014-4524-0-4-301	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,485	1,585	905

#### BUREAU OF RECLAMATION LOAN PROGRAM ACCOUNT

Under the Small Reclamation Projects Act, loans and grants can be made to non-Federal organizations for construction of small water resource projects.

As required by the Federal Credit Reform Act of 1990, the Reclamation loan program account records the subsidy costs associated with the direct loans obligated in 1992 and beyond, as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and the administrative expenses are estimated on a cash basis.

No funds are requested for the Reclamation loan program for direct loans or for loan program administration for 2026.

#### BUREAU OF RECLAMATION DIRECT LOAN FINANCING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 014-4547-0-3-301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713      Payment of interest to Treasury .....	2		
0900      Total new obligations, unexpired accounts .....	2		
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800      Collected .....	3	3	3

1825	Spending authority from offsetting collections applied to repay debt .....	-1	-3	-3
1850	Spending auth from offsetting collections, mand (total) .....	2		
1900	Budget authority (total) .....	2		
1930	Total budgetary resources available .....	2		

##### Change in obligated balance:

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

##### Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross .....	2		
Financing disbursements:				
4110	Outlays, gross (total) .....	2		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Repayments of principal .....	-3	-2	-2
4123	Interest received on loans .....		-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
4160	Budget authority, net (mandatory) .....	-1	-3	-3
4170	Outlays, net (mandatory) .....	-1	-3	-3
4180	Budget authority, net (total) .....	-1	-3	-3
4190	Outlays, net (total) .....	-1	-3	-3

##### Status of Direct Loans (in millions of dollars)

Identification code 014-4547-0-3-301		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	24	23	21
1251	Repayments: Repayments and prepayments .....	-1	-2	-2
1290	Outstanding, end of year .....	23	21	19

As required by the Federal Credit Reform Act of 1990, the Reclamation direct loan financing account is a non-budgetary account for recording all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in budget totals.

##### Balance Sheet (in millions of dollars)

Identification code 014-4547-0-3-301		2023 actual	2024 actual
ASSETS:			
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	24	23
1405	Allowance for subsidy cost (-) .....	.....	.....
1499	Net present value of assets related to direct loans .....	24	23
1999	Total assets .....	24	23
LIABILITIES:			
2103	Federal liabilities: Debt .....	24	23
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	24	23

#### BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.	
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1	1	1
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1	-1	-1
4180	Budget authority, net (total) .....	-1	-1	-1

BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total) .....	-1	-1	-1

## Status of Direct Loans (in millions of dollars)

Identification code 014-0667-0-1-301	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	2	1
1251 Repayments: Repayments and prepayments .....	-1	-1	-1
1290 Outstanding, end of year .....	2	1	.....

As required by the Federal Credit Reform Act of 1990, the Reclamation loan liquidating account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. All loans obligated in 1992, or thereafter, are recorded in loan program account No. 14-0685-0-1-301 and loan program financing account No. 14-4547-0-3-301.

## Balance Sheet (in millions of dollars)

Identification code 014-0667-0-1-301	2023 actual	2024 actual
ASSETS:		
1601 Direct loans, gross .....	3	2
1603 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1699 Value of assets related to direct loans .....	3	2
1999 Total assets .....	3	2
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury .....	3	2
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	3	2

## Trust Funds

## RECLAMATION TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Deposits, Reclamation Trust Funds .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Reclamation Trust Funds .....	-1	-1	-1
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reclamation Trust Funds (Direct) .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	1	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

## Change in obligated balance:

3010 Unpaid obligations:			
New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	1	1

The Bureau of Reclamation performs work on various projects and activities with funding provided by non-Federal entities under 43 U.S.C. 395 and 396.

## Employment Summary

Identification code 014-8070-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	1

## ADMINISTRATIVE PROVISION

*Appropriations for the Bureau of Reclamation shall be available for purchase and replacement of not to exceed 30 motor vehicles, which are for replacement only.*

## CENTRAL UTAH PROJECT

## Federal Funds

## CENTRAL UTAH PROJECT COMPLETION ACCOUNT

*For carrying out activities authorized by the Central Utah Project Completion Act, titles II through VI of Public Law 102-575, as amended, \$17,000,000, to remain available until expended, of which \$4,000,000 shall be deposited into the Utah Reclamation Mitigation and Conservation Account for use by the Utah Reclamation Mitigation and Conservation Commission: Provided, That of the amount provided under this heading, \$1,950,000 shall be available until September 30, 2027, for expenses necessary in carrying out related responsibilities of the Secretary of the Interior: Provided further, That for fiscal year 2026, of the amount made available to the Commission under this Act or any other Act, the Commission may use an amount not to exceed \$2,186,000 for administrative expenses.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## Program and Financing (in millions of dollars)

Identification code 014-0787-0-1-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Central Utah project construction .....	12	12	7
0003 Fish and Wildlife .....	4	4	4
0004 Program administration .....	2	2	2
0900 Total new obligations, unexpired accounts .....	18	18	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	23	17
1120 Appropriations transferred to other accts [014-5174] .....	-5	-5	-4
1160 Appropriation, discretionary (total) .....	18	18	13
1930 Total budgetary resources available .....	19	19	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	18	18	13
3020 Outlays (gross) .....	-18	-18	-14
3050 Unpaid obligations, end of year .....	1	1	.....

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1
3200	Obligated balance, end of year .....	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	18	18
Outlays, gross:			
4010	Outlays from new discretionary authority .....	18	15
4011	Outlays from discretionary balances .....	3	3
4020	Outlays, gross (total) .....	18	18
4180	Budget authority, net (total) .....	18	18
4190	Outlays, net (total) .....	18	18

Titles II through VI of Public Law 102–575 authorize the completion of the Central Utah Project through construction and related activities, including the mitigation, conservation, and enhancement of fish and wildlife and recreational resources. Funds are requested in this account for: the Central Utah Water Conservancy District; transfer to the Utah Reclamation Mitigation and Conservation Commission; and to carry out related responsibilities of the Secretary.

#### Object Classification (in millions of dollars)

Identification code 014–0787–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	12	12
25.3	Other goods and services from Federal sources .....	4	4
41.0	Grants, subsidies, and contributions .....	2	2
99.9	Total new obligations, unexpired accounts .....	18	18

### UTAH RECLAMATION MITIGATION AND CONSERVATION ACCOUNT

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	125	127
Receipts:			
Current law:			
1140	Interest on Principal, Utah Mitigation and Conservation Fund .....	5	5
2000	Total: Balances and receipts .....	130	132
Appropriations:			
Current law:			
2101	Utah Reclamation Mitigation and Conservation Account .....	-3	-3
2103	Utah Reclamation Mitigation and Conservation Account .....	-1	-1
2132	Utah Reclamation Mitigation and Conservation Account .....	1	1
2199	Total current law appropriations .....	-3	-2
2999	Total appropriations .....	-3	-2
5099	Balance, end of year .....	127	130

#### Program and Financing (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001	Utah Reclamation Mitigation and Conservation .....	6	6
0002	Title IV Interest on Investment .....	5	4
0900	Total new obligations, unexpired accounts .....	11	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	14	11
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	9	.....
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–0787] ....	5	5
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	3	3
1203	Appropriation (previously unavailable)(special or trust) ....	1	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1
1260	Appropriations, mandatory (total) .....	3	2

1900	Budget authority (total) .....	8	7
1930	Total budgetary resources available .....	22	18
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	11	8

#### Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	14	16
3010	New obligations, unexpired accounts .....	11	10
3020	Outlays (gross) .....	-9	-12
3050	Unpaid obligations, end of year .....	16	14
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	14	16
3200	Obligated balance, end of year .....	16	14

#### Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross .....	5	5
Outlays, gross:			
4010	Outlays from new discretionary authority .....	2	2
4011	Outlays from discretionary balances .....	4	4
4020	Outlays, gross (total) .....	6	6
Mandatory:			
4090	Budget authority, gross .....	3	2
Outlays, gross:			
4100	Outlays from new mandatory authority .....	3	3
4101	Outlays from mandatory balances .....	3	3
4110	Outlays, gross (total) .....	3	6
4180	Budget authority, net (total) .....	8	7
4190	Outlays, net (total) .....	9	12

#### Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	127	128
5001	Total investments, EOY: Federal securities: Par value .....	128	127

The Utah Reclamation Mitigation and Conservation account was established under Title IV of Public Law 102–575 for contributions from the State of Utah, the Federal Government (through the Secretary of the Interior and the Western Area Power Administration), and project beneficiaries (the Conservancy District). The requirement for contributions as principal from the State, the Secretary, and the Conservancy District ended in 2001. The requirement for contributions from the Western Area Power Administration ended in 2013. Funds deposited into the account as principal may not be expended for any purpose. Interest earned annually on the account is available for expenditure, without further appropriations, by the Utah Reclamation Mitigation and Conservation Commission, which has the option to use the funds for the mitigation, conservation, and enhancement of fish and wildlife and recreational resources, or to reinvest the funds into the account as principal. This account also receives transfer of funds annually appropriated to the Central Utah Completion Account for the Utah Reclamation Mitigation and Conservation Commission, as provided in Title III of Public Law 102–575.

#### Object Classification (in millions of dollars)

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	1	1
25.2	Other services from non-Federal sources .....	8	5
25.3	Other goods and services from Federal sources .....	2	4
99.9	Total new obligations, unexpired accounts .....	11	10

#### Employment Summary

Identification code 014–5174–0–2–301	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	10	12

## UNITED STATES GEOLOGICAL SURVEY

**Federal Funds**

## SURVEYS, INVESTIGATIONS, AND RESEARCH

For expenses necessary for the United States Geological Survey to perform surveys, investigations, and research covering topography, geology, hydrology, biology, and the mineral and water resources of the United States, its territories and possessions, and other areas as authorized by the Organic Act of March 3, 1839, as amended (43 U.S.C. 31), and sections 3 and 11 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1332 and 1340); classify lands as to their mineral and water resources; give engineering supervision to power permittees and Federal Energy Regulatory Commission licensees; administer the minerals exploration program as authorized by section 1 of the Act of August 21, 1958, Public Law 85–701 (30 U.S.C. 641); conduct inquiries into the economic conditions affecting mining and materials processing industries as authorized by the provisions at chapter 3 of title 30, United States Code, section 2 of the Mining and Minerals Policy Act of 1970, Public Law 91–631, as amended (30 U.S.C. 21a), and section 8(a)(1) of the Strategic and Critical Materials Stock Piling Revision Act of 1979, Public Law 96–41, as amended (50 U.S.C. 98g(a)(1)), and related purposes as authorized by law; and to publish and disseminate data relative to the foregoing activities; \$891,560,000, to remain available until September 30, 2027; of which \$81,599,000 shall remain available until expended for satellite operations; and of which \$54,844,000 shall be available until expended for deferred maintenance and capital improvement projects that exceed \$100,000 in cost: Provided, That none of the funds provided for the ecosystem research activity shall be used to conduct new surveys on private property, unless specifically authorized in writing by the property owner: Provided further, That no part of this appropriation shall be used to pay more than one-half the cost of topographic mapping or water resources data collection and investigations carried on in cooperation with States and municipalities: Provided further, That of the amount appropriated under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## SURVEYS, INVESTIGATIONS, AND RESEARCH

For an additional amount for "Surveys, Investigations, and Research", \$2,743,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount 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. (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 014–0804–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ecosystems .....	310	293	29
0004 Natural Hazards .....	203	203	157
0005 Water Resources .....	304	291	230
0006 Core Science Systems .....	270	250	211
0007 Science Support .....	114	105	90
0008 Facilities .....	210	172	164
0009 Energy and Mineral Resources .....	102		
0010 Geology, Energy, and Minerals .....		152	140
0091 Direct program activities, subtotal .....	1,513	1,466	1,021
0102 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	54		
0103 2022 Disaster Supplemental (P.L. 117–43) .....	6	3	1
0104 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	82	73	51
0105 2022 Inflation Reduction Act (P.L. 117–169) .....	6	4	3
0106 2023 Disaster Supplemental (P.L. 117–328) .....	10	12	7
0107 2025 Disaster Supplemental (P.L. 118–158) .....		1	1
0191 Direct program activities, subtotal .....	158	93	63
0799 Total direct obligations .....	1,671	1,559	1,084
0801 Surveys, Investigations, and Research (Reimbursable) .....	675	675	540
0900 Total new obligations, unexpired accounts .....	2,346	2,234	1,624
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,095	986	954
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,010		
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	1,109	986	954

<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	1,455	1,450	892
1100 Appropriation .....		3	
1160 Appropriation, discretionary (total) .....	1,455	1,453	892
Advance appropriations, discretionary:			
1170 Advance appropriation .....	69	69	64
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	647	675	540
1701 Change in uncollected payments, Federal sources .....	41		
1750 Spending auth from offsetting collections, disc (total) .....	688	675	540
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4	5	
1801 Change in uncollected payments, Federal sources .....	9		
1850 Spending auth from offsetting collections, mand (total) .....	13	5	
1900 Budget authority (total) .....	2,225	2,202	1,496
1930 Total budgetary resources available .....	3,334	3,188	2,450
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	986	954	826
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,020	1,116	1,172
3010 New obligations, unexpired accounts .....	2,346	2,234	1,624
3011 Obligations ("upward adjustments"), expired accounts .....	8		
3020 Outlays (gross) .....	-2,237	-2,178	-1,673
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	1,116	1,172	1,123
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-895	-909	-909
3070 Change in uncollected pymts, Fed sources, unexpired .....	-50		
3071 Change in uncollected pymts, Fed sources, expired .....	36		
3090 Uncollected pymts, Fed sources, end of year .....	-909	-909	-909
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	125	207	263
3200 Obligated balance, end of year .....	207	263	214
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,212	2,197	1,496
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,299	1,513	1,019
4011 Outlays from discretionary balances .....	926	654	645
4020 Outlays, gross (total) .....	2,225	2,167	1,664
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-387	-378	-302
4033 Non-Federal sources .....	-301	-297	-238
4040 Offsets against gross budget authority and outlays (total) ....	-688	-675	-540
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-41		
4052 Offsetting collections credited to expired accounts .....	41		
4070 Budget authority, net (discretionary) .....	1,524	1,522	956
4080 Outlays, net (discretionary) .....	1,537	1,492	1,124
Mandatory:			
4090 Budget authority, gross .....	13	5	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	4	
4101 Outlays from mandatory balances .....	9	7	9
4110 Outlays, gross (total) .....	12	11	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-4	-5	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-9		
4170 Outlays, net (mandatory) .....	8	6	9
4180 Budget authority, net (total) .....	1,524	1,522	956
4190 Outlays, net (total) .....	1,545	1,498	1,133

The U.S. Geological Survey (USGS) monitors, analyzes, and predicts current and evolving Earth-system interactions and delivers actionable information at scales and timeframes relevant to decision makers. The USGS provides actionable science to decision makers about energy and mineral resources, natural hazards, and water resources using state-of-the-art science, tools, and technology. The USGS also provides authoritative mapping and imagery of the Earth's land and water features.

**Geology, Energy, and Minerals.**—The USGS Geology, Energy, and Minerals Mission Area is the Nation's primary source of impartial scientific information on domestic and global geologic resources and their supply chains. The Nation relies on energy and mineral resources to power homes and businesses and to manufacture products and technologies from phones to vehicles. The mission area maps and conducts research on the entire life-cycle of these resources, including geologic resource occurrence, extraction, use, disposal, and environmental and socioeconomic effects such as wastes and demands on water supplies. Additionally, the mission area assesses emerging uses of the Nation's subsurface, including hydrogen energy storage. The mission area's science informs economic, technological, national security, and global trade strategies and investments, as well as sustainable natural resource management and the development of infrastructure and new technologies.

**Natural Hazards.**—The USGS Natural Hazards Mission Area plays a critical role in providing policymakers and the public with a clear understanding of potential threats from natural hazards, societal vulnerability to these threats, and strategies for improving resilience to earthquakes, volcanic eruptions, landslides, floods, hurricanes, geomagnetic storms, tsunamis, as well as longer-term impacts such as sea level change and coastal erosion. This mission area also includes USGS activities that characterize and assess coastal and marine hazards, processes, conditions, change, and vulnerability. The USGS Natural Hazards Mission Area works with partners and stakeholders to define and mitigate hazards risks, build an understanding of natural hazard processes, and characterize potential impacts on human activity and health and the economy.

**Water Resources.**—The USGS Water Resources Mission Area is the Nation's primary Federal source of information about water resources. To fulfill this responsibility, the mission area monitors and assesses the amount and characteristics of the Nation's water resources, assesses sources and behavior of contaminants in the water environment, and develops tools to improve management and understanding of water resources. These activities support an overarching science strategy to observe, understand, predict, and deliver water science to the Nation. This work assists Federal, State, tribal, and municipal government decisions in managing water resources for domestic, agricultural, commercial, industrial, recreational, and ecological uses; protects and enhances water resources for human health, aquatic health, and environmental quality; minimizes loss of life and property as a result of water-related natural hazards, such as floods, droughts, and land movement; and contributes to sustainable stewardship and development of the Nation's resources for the benefit of present and future generations.

**Core Science Systems.**—The USGS is the Federal agency responsible for mapping the geologic, geographic, and land features of the United States. The USGS conducts detailed surveys and distributes high-quality and highly-accurate topographic, hydrographic, and biogeographic maps and remotely sensed data to the public. Mapping accuracy enabled by cutting-edge technologies allows precise planning for recreational use on public lands; supporting permitting with Department of the Interior partners; critical mineral resource assessments; transportation and pipeline infrastructure projects; land change and flood prediction at regional, local, and neighborhood scales; emergency response; and hazards mitigation. The USGS Core Science Systems Mission Area fulfills the USGS role as the primary national civilian mapping agency, including topographic mapping in support of Federal and State requirements; national geospatial coordination in support of Interior and the Federal Geographic Data Committee; geospatial mapping and applications through the Civil Applications Committee; and satellite operations and remote sensing. The USGS, through Core Science Systems is the primary Federal steward of high-quality geospatial data and remote sensing data and provides data access to the public through The National Map, the Federal Geospatial Platform, the National Land Cover Database, the USGS Earth Explorer, and the National Biogeographic Map. The USGS also operates Landsat satellites and data systems necessary to understand, monitor, and detect changes that affect

the Nation's natural and agricultural resources, economy, public safety and national security.

**Science Support.**—The USGS Science Support Program provides business and information services including acquisition and grants; safety; finance; financial reporting; internal controls; communications; budget and performance; monitoring and evaluation of science quality and integrity; information assurance; information management and technology services; strategic planning; international program activities; Freedom of Information Act (FOIA); and human capital, each of which are crucial to conducting high-quality science. Science Support also provides policy and analysis services related to technology transfer, intellectual property, agreement reviews, and directive management.

**Facilities.**—The USGS Facilities activity provides safe, functional workspace to accomplish the bureau's science mission. The Facilities activity's goal is to meet bureau science needs while optimizing facility locations and functionality of workspace while reducing costs. The USGS defines facilities as all sites where USGS activities are housed and mission-related work is conducted. Facilities typically provide space for offices, laboratories and storage, as well as shared support for food services, conference rooms, and other common space uses. USGS research vessels are also considered facilities for funding purposes. Rent costs, basic facility operations, and security are funded and performed through this program. This activity is also responsible for facility maintenance and ensuring facilities are in compliance with Federal, State, and local standards to provide a safe, and functional work environment for employees, visiting partners, and customers. The USGS Facilities Program serves the public by saving money through improving space utilization and disposing of underutilized assets.

**Reimbursable Activities.**—This work includes reimbursements from non-Federal sources (States, Tribes, and municipalities) for cooperative efforts; proceeds from the sale of copies of photographs and records and the sale of personal property; reimbursements from permittees and licensees of the Federal Energy Regulatory Commission; and reimbursements from foreign countries and international organizations for technical assistance. The USGS also receives reimbursements from other Federal agencies for mission-related work performed at the request of the financing agency.

#### Object Classification (in millions of dollars)

Identification code 014-0804-0-1-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	470	459	266
11.3 Other than full-time permanent .....	50	50	25
11.5 Other personnel compensation .....	23	22	13
11.9 Total personnel compensation .....	543	531	304
12.1 Civilian personnel benefits .....	204	200	116
13.0 Benefits for former personnel .....		4	
21.0 Travel and transportation of persons .....	28	28	22
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	56	43	46
23.2 Rental payments to others .....	4	4	4
23.3 Communications, utilities, and miscellaneous charges .....	23	23	19
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	63	62	50
25.2 Other services from non-Federal sources .....	218	173	178
25.3 Other goods and services from Federal sources .....	101	115	97
25.4 Operation and maintenance of facilities .....	10	10	10
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	22	22	20
26.0 Supplies and materials .....	27	27	19
31.0 Equipment .....	55	55	45
32.0 Land and structures .....	108	53	50
41.0 Grants, subsidies, and contributions .....	205	205	100
99.0 Direct obligations .....	1,671	1,559	1,084
99.0 Reimbursable obligations .....	675	675	540
99.9 Total new obligations, unexpired accounts .....	2,346	2,234	1,624

## SURVEYS, INVESTIGATIONS, AND RESEARCH—Continued

## Employment Summary

Identification code 014–0804–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4,717	4,497	2,650
2001 Reimbursable civilian full-time equivalent employment .....	3,153	3,153	2,503
3001 Allocation account civilian full-time equivalent employment .....	78	78	78

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working capital fund .....	113	113	113
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	215	208	185
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	217	208	185
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	104	90	90
1930 Total budgetary resources available .....	321	298	275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	208	185	162
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	67	59	82
3010 New obligations, unexpired accounts .....	113	113	113
3020 Outlays (gross) .....	-119	-90	-90
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	59	82	105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	67	59	82
3200 Obligated balance, end of year .....	59	82	105
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	104	90	90
Outlays, gross:			
4010 Outlays from new discretionary authority .....	54	40	40
4011 Outlays from discretionary balances .....	65	50	50
4020 Outlays, gross (total) .....	119	90	90
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-103	-90	-90
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-104	-90	-90
4080 Outlays, net (discretionary) .....	15		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	15		

The Working Capital Fund allows for efficient financial management of U.S. Geological Survey activities, including telecommunications investments; acquisition, replacement, and enhancement of scientific equipment; facilities, publications, General Service Administration Buildings delegation operations and laboratory operations; modernization and equipment replacement; and drilling and training services.

## Balance Sheet (in millions of dollars)

Identification code 014–4556–0–4–306	2023 actual	2024 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	259	259
1803 Other Federal assets: Property, plant and equipment, net .....		
1999 Total assets .....	259	259
<b>LIABILITIES:</b>		
2201 Non-Federal liabilities: Accounts payable .....	5	5
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	254	254

4999 Total liabilities and net position .....	259	259
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## Object Classification (in millions of dollars)

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	8	8	8
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	9	9	9
12.1 Civilian personnel benefits .....	5	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.2 Other services from non-Federal sources .....	10	10	10
25.3 Other goods and services from Federal sources .....	4	4	4
25.4 Operation and maintenance of facilities .....	13	13	13
25.7 Operation and maintenance of equipment .....	6	6	6
26.0 Supplies and materials .....	6	6	6
31.0 Equipment .....	36	36	36
32.0 Land and structures .....	19	19	19
99.9 Total new obligations, unexpired accounts .....	113	113	113

## Employment Summary

Identification code 014–4556–0–4–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	110	110	110

## Trust Funds

## CONTRIBUTED FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1130 Contributed Funds, Geological Survey .....	4	1	1
2000 Total: Balances and receipts .....	4	1	1
<b>Appropriations:</b>			
Current law:			
2101 Contributed Funds .....	-4	-1	-1
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–8562–0–7–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Donations and contributed funds .....	1	4	1
0900 Total new obligations, unexpired accounts .....	1	4	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	1	1
1930 Total budgetary resources available .....	7	7	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	1	4	1
3020 Outlays (gross) .....	-1	-2	-2
3050 Unpaid obligations, end of year .....		2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	1



Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	4	1
	Outlays, gross:		
4101	Outlays from mandatory balances .....	1	2
4180	Budget authority, net (total) .....	4	1
4190	Outlays, net (total) .....	1	2

Funds in this account are provided by States, local governments, and private organizations (pursuant to 43 U.S.C. 36c). This appropriation (a permanent, indefinite, special fund) makes these funds available to the U.S. Geological Survey (USGS) to perform work agreed upon by the contributor and the USGS. Research and development, data collection and analysis, and other services are undertaken when such activities are of mutual interest and benefit, and assist the USGS in accomplishing its mission.

#### Object Classification (in millions of dollars)

Identification code 014-8562-0-7-306	2024 actual	2025 est.	2026 est.
25.3 Direct obligations: Other goods and services from Federal sources .....		3	
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	1	4	1

#### Employment Summary

Identification code 014-8562-0-7-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

#### ADMINISTRATIVE PROVISIONS

From within the amount appropriated for activities of the United States Geological Survey such sums as are necessary shall be available for contracting for the furnishing of topographic maps and for the making of geophysical or other specialized surveys when it is administratively determined that such procedures are in the public interest; construction and maintenance of necessary buildings and appurtenant facilities; acquisition of lands for gauging stations, observation wells, and seismic equipment; expenses of the United States National Committee for Geological Sciences; and payment of compensation and expenses of persons employed by the Survey duly appointed to represent the United States in the negotiation and administration of interstate compacts: Provided, That activities funded by appropriations herein made may be accomplished through the use of contracts, grants, or cooperative agreements (including noncompetitive cooperative agreements with tribes) as defined in section 6302 of title 31, United States Code: Provided further, That the United States Geological Survey may enter into contracts or cooperative agreements directly with individuals or indirectly with institutions or nonprofit organizations, without regard to section 6101 of title 41, United States Code, for the temporary or intermittent services of students or recent graduates, who shall be considered employees for the purpose of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purposes.

## FISH AND WILDLIFE AND PARKS

### UNITED STATES FISH AND WILDLIFE SERVICE

#### Federal Funds

#### RESOURCE MANAGEMENT

##### (INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the United States Fish and Wildlife Service, as authorized by law, and for scientific and economic studies, general administration, and for the performance of other authorized functions related to such resources, \$1,125,570,000, to remain available until September 30, 2027, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That not to exceed \$7,375,000 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973, Public Law 93-205, as amended (16 U.S.C. 1533) (except for processing petitions, developing and issuing

proposed and final regulations, and taking any other steps to implement actions described in subsection (c)(2)(A), (c)(2)(B)(i), or (c)(2)(B)(ii) of such section).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 014-1611-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Ecological Services .....	290	270	215
0002 National Wildlife Refuge System .....	555	513	406
0004 Conservation and Enforcement .....	208	193	158
0005 Fisheries and Aquatic Resource Conservation .....	230	213	172
0006 Habitat Conservation .....	71	67	55
0008 General Operations .....	164	153	123
0009 Science Support .....	34	33	25
0012 2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	116	111	111
0013 Stewardship Priorities .....	16	15	9
0014 2022 Inflation Reduction Act (P.L. 117-169) .....	76	121	72
0100 Subtotal, direct program .....	1,760	1,689	1,346
0799 Total direct obligations .....	1,760	1,689	1,346
0801 Great Lakes Restoration Initiative .....	73	78	45
0802 Reimbursable program activity all other .....	284	294	198
0899 Total reimbursable obligations .....	357	372	243
0900 Total new obligations, unexpired accounts .....	2,117	2,061	1,589

#### Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	899	874	763
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	627		
1011 Unobligated balance transfer from other acct [014-0102] ....	1		
1021 Recoveries of prior year unpaid obligations .....	21	20	17
1070 Unobligated balance (total) .....	921	894	780
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1,520	1,475	1,126
1121 Appropriations transferred from other acct -OS [014-0102] .....	8		
1160 Appropriation, discretionary (total) .....	1,528	1,475	1,126
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation [Bipartisan Infrastructure Law] .....	91	91	91
1172 Advance appropriations transferred to other accounts -OIG [014-0104] .....	-1		
1173 Advance appropriations transferred from other accounts -USFS [012-1106] .....	7	7	
1180 Advanced appropriation, discretionary (total) .....	97	98	91
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	386	324	324
1700 Collected - NWRS Cost Recovery [CHIMP] .....		1	1
1701 Change in uncollected payments, Federal sources .....	44		
1750 Spending auth from offsetting collections, disc (total) .....	430	325	325
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	1	32	
1801 Change in uncollected payments, Federal sources .....	14		
1850 Spending auth from offsetting collections, mand (total) .....	15	32	
1900 Budget authority (total) .....	2,070	1,930	1,542
1930 Total budgetary resources available .....	2,991	2,824	2,322
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	874	763	733

#### Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,138	1,226	862
3010 New obligations, unexpired accounts .....	2,117	2,061	1,589
3020 Outlays (gross) .....	-1,994	-2,405	-2,033
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21	-20	-17
3041 Recoveries of prior year unpaid obligations, expired .....	-14		
3050 Unpaid obligations, end of year .....	1,226	862	401
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-576	-634	-634
3070 Change in uncollected pymts, Fed sources, unexpired .....	-58		
3090 Uncollected pymts, Fed sources, end of year .....	-634	-634	-634
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	562	592	228
3200 Obligated balance, end of year .....	592	228	-233

RESOURCE MANAGEMENT—Continued  
Program and Financing—Continued

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,055	1,898	1,542
Outlays, gross:			
4010 Outlays from new discretionary authority .....	965	1,233	987
4011 Outlays from discretionary balances .....	989	1,069	935
4020 Outlays, gross (total) .....	1,954	2,302	1,922
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-311	-253	-253
4033 Non-Federal sources .....	-75	-72	-72
4040 Offsets against gross budget authority and outlays (total) ....	-386	-325	-325
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-44		
4060 Additional offsets against budget authority only (total) .....	-44		
4070 Budget authority, net (discretionary) .....	1,625	1,573	1,217
4080 Outlays, net (discretionary) .....	1,568	1,977	1,597
Mandatory:			
4090 Budget authority, gross .....	15	32	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		16	
4101 Outlays from mandatory balances .....	40	87	111
4110 Outlays, gross (total) .....	40	103	111
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-32	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-14		
4170 Outlays, net (mandatory) .....	39	71	111
4180 Budget authority, net (total) .....	1,625	1,573	1,217
4190 Outlays, net (total) .....	1,607	2,048	1,708

**Ecological Services.**—The Service conserves, protects, and enhances fish, wildlife, plants, and their habitat by working with private landowners, States, Tribes, non-governmental organizations, and other Federal agencies. These partnership activities help protect and recover species listed under the Endangered Species Act and work to make the listing of additional species unnecessary. Financial assistance is provided to private landowners to restore or improve habitat for endangered species and other at-risk species. Technical assistance helps prevent or minimize potential conflicts between development projects and imperiled species.

**Habitat Conservation.**—Through technical and financial assistance, the Service promotes the protection, conservation, and restoration of the Nation's fish and wildlife resources. These conservation activities are accomplished through a voluntary citizen and community based stewardship program with partners on private lands. Conserving the Nation's coastal trust resources is accomplished through collaboration with others on public and private lands.

**National Wildlife Refuge System.**—The Service maintains the National Wildlife Refuge System consisting of 572 refuges, waterfowl production areas in 212 counties managed by 38 wetland management districts, 48 wildlife coordination areas, and eight national monuments. The National Wildlife Refuge System administers this network of lands and waters to conserve and restore fish, wildlife, plants, and their habitats, for the benefit of present and future generations of Americans.

**Conservation and Enforcement.**—The Service directs and coordinates national migratory bird programs to protect and enhance populations and habitat of more than 1,000 species of birds. Grants and partnerships are key to these programs, such as Joint Ventures that implement the North American Waterfowl Management Plan. The Service Law Enforcement program investigates wildlife crimes, regulates wildlife trade, helps Americans understand and obey wildlife protection laws, and works in partnership with international, State, and Tribal counterparts to conserve wildlife resources. The Service, through the International Affairs Program, works with domestic and international partners to promote a coordinated

strategy to protect, restore, and enhance the world's diverse wildlife and their habitats, with a focus on species of international concern.

**Fish and Aquatic Conservation.**—The Fish and Aquatic Conservation Program consists of a network of 69 National Fish Hatcheries, one historic National Fish Hatchery, six Fish Health Centers, seven Fish Technology Centers, 51 Fish and Wildlife Conservation Offices, and the Aquatic Animal Drug Approval Partnership Program. Working with partners, the program recovers, restores and maintains fish and other aquatic resources at self-sustaining levels; provides technical assistance to States, Tribes and others; and supports Federal mitigation programs for the benefit of the American public.

**Science Applications.**—Science Applications provides funding for applied science directed at high impact questions of concern to management of fish and wildlife resources. This science provides information to inform resource management decisions to best manage species at healthy and sustainable levels. This program is divided into Science Partnerships and Service Science.

**General Operations.**—Funding for the Service's general operations provides policy guidance, program coordination, and administrative services to all of the Fish and Wildlife Service's programs. The funds also support the National Conservation Training Center and projects through the National Fish and Wildlife Foundation to restore and enhance fish and wildlife populations.

Object Classification (in millions of dollars)

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	645	622	510
11.3 Other than full-time permanent .....	20	21	16
11.5 Other personnel compensation .....	34	33	26
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	700	677	553
12.1 Civilian personnel benefits .....	291	284	222
21.0 Travel and transportation of persons .....	27	19	15
22.0 Transportation of things .....	4	4	3
23.1 Rental payments to GSA .....	40	45	35
23.2 Rental payments to others .....	2	2	1
23.3 Communications, utilities, and miscellaneous charges .....	27	28	22
24.0 Printing and reproduction .....	3	3	2
25.1 Advisory and assistance services .....	21	18	14
25.2 Other services from non-Federal sources .....	60	63	50
25.3 Other goods and services from Federal sources .....	94	85	66
25.4 Operation and maintenance of facilities .....	14	20	18
25.6 Medical care .....		1	
25.7 Operation and maintenance of equipment .....	14	15	11
26.0 Supplies and materials .....	47	51	40
31.0 Equipment .....	42	49	38
32.0 Land and structures .....	68	55	43
41.0 Grants, subsidies, and contributions .....	304	269	212
42.0 Insurance claims and indemnities .....	1	1	1
99.0 Direct obligations .....	1,759	1,689	1,346
99.0 Reimbursable obligations .....	358	372	243
99.9 Total new obligations, unexpired accounts .....	2,117	2,061	1,589

Employment Summary

Identification code 014–1611–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6,674	5,961	4,889
2001 Reimbursable civilian full-time equivalent employment .....	965	862	707
3001 Allocation account civilian full-time equivalent employment .....	697	623	511

CONSTRUCTION

*For construction, improvement, acquisition, or removal of buildings and other facilities required in the conservation, management, investigation, protection, and utilization of fish and wildlife resources, and the acquisition of lands and interests therein; \$13,709,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## CONSTRUCTION

For an additional amount for "Construction", \$500,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: *Provided*, That such amount 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. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Line item construction projects .....	17	17	17
0002 Nationwide engineering service .....	6	5	6
0003 Bridge, dam and seismic safety .....	3	3	3
0007 Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123) .....	8	7	8
0008 Construction Deferred Maintenance .....	2	2	2
0009 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	7	7	7
0010 2022 Disaster Supplemental (P.L. 117–43) .....	17	16	17
0011 2023 Disaster Supplemental (P.L. 117–328) .....	39	38	37
0014 2025 Disaster Supplemental (P.L. 118–158) .....	92	90	90
0100 Total, Direct program: .....	99	187	187
0799 Total direct obligations .....	99	187	187
0900 Total new obligations, unexpired accounts .....	99	187	187
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	335	262	596
1021 Recoveries of prior year unpaid obligations .....	7	1	1
1070 Unobligated balance (total) .....	342	263	597
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	19	519	14
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	19	520	15
1930 Total budgetary resources available .....	361	783	612
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	262	596	425
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	135	153	124
3010 New obligations, unexpired accounts .....	99	187	187
3020 Outlays (gross) .....	-74	-215	-237
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	-1	-1
3050 Unpaid obligations, end of year .....	153	124	73
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	135	153	124
3200 Obligated balance, end of year .....	153	124	73
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	19	520	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	105	4
4011 Outlays from discretionary balances .....	66	110	233
4020 Outlays, gross (total) .....	74	215	237
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180 Budget authority, net (total) .....	19	519	14
4190 Outlays, net (total) .....	74	214	236

The Construction activity provides funding for projects that focus on construction and rehabilitation, environmental compliance, pollution abatement, hazardous materials cleanup, and seismic safety for facilities on Fish and Wildlife Service lands. This also includes repair and inspection of the Service's dams and bridges. This activity also supports modernization of field communications capability. These projects are needed to accomplish the management objectives and purposes of these structures, protect and enhance natural resources, and fulfill the Service's mission.

## Object Classification (in millions of dollars)

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	9	11	6
12.1 Civilian personnel benefits .....	3	4	2
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 .....	8	35	42
25.3 Other goods and services from Federal sources .....	10	33	36
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	2	2
26.0 Supplies and materials .....	5	14	14
31.0 Equipment .....	2	17	17
32.0 Land and structures .....	50	59	56
41.0 Grants, subsidies, and contributions .....	8	9	9
99.0 Direct obligations .....	99	187	187
99.9 Total new obligations, unexpired accounts .....	99	187	187

## Employment Summary

Identification code 014–1612–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	75	72	35

## STATE AND TRIBAL WILDLIFE GRANTS

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State wildlife grants .....	58	58	38
0002 State competitive grants .....	7	7	2
0003 Tribal Wildlife Grants .....	7	7	2
0004 Administration .....	5	5	2
0900 Total new obligations, unexpired accounts .....	77	77	44
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	45	43	41
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	48	46	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	72	72	.....
1930 Total budgetary resources available .....	120	118	44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	43	41	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	149	153	160
3010 New obligations, unexpired accounts .....	77	77	44
3020 Outlays (gross) .....	-70	-67	-59
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	153	160	142
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	149	153	160
3200 Obligated balance, end of year .....	153	160	142
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	72	72	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	16	.....
4011 Outlays from discretionary balances .....	70	51	59
4020 Outlays, gross (total) .....	70	67	59
4180 Budget authority, net (total) .....	72	72	.....
4190 Outlays, net (total) .....	70	67	59

The 2026 Budget proposes to eliminate funding for the State and Tribal Wildlife Grants program.

## STATE AND TRIBAL WILDLIFE GRANTS—Continued

## Object Classification (in millions of dollars)

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	72	72	43
99.0 Direct obligations .....	76	76	44
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	77	77	44

## Employment Summary

Identification code 014–5474–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	19	18	.....

## MULTINATIONAL SPECIES CONSERVATION FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–1652–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 African elephant .....	13	4	1
0002 Asian elephant .....	7	4	.....
0003 Rhinoceros and tiger .....	4	7	4
0004 Great ape conservation .....	2	3	.....
0005 Marine turtle .....	3	3	.....
0006 Multinational Species Semi Postal Stamp Act (Direct) .....	.....	1	1
0799 Total direct obligations .....	29	22	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	22	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	15	15
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	22	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	.....
1800 Collected .....	1	1	1
1900 Budget authority (total) .....	22	22	1
1930 Total budgetary resources available .....	44	37	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	23	31	29
3010 New obligations, unexpired accounts .....	29	22	6
3020 Outlays (gross) .....	-21	-24	-18
3050 Unpaid obligations, end of year .....	31	29	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	23	31	29
3200 Obligated balance, end of year .....	31	29	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	21	21	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	6	.....
4011 Outlays from discretionary balances .....	20	17	17
4020 Outlays, gross (total) .....	21	23	17
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-1	-1

4123 Non-Federal sources .....	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4170 Outlays, net (mandatory) .....	-1	.....	.....
4180 Budget authority, net (total) .....	21	21	.....
4190 Outlays, net (total) .....	20	23	17

The 2026 Budget proposes to eliminate funding for the Multinational Species Conservation Fund.

## Employment Summary

Identification code 014–1652–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	4	4	.....

## NEOTROPICAL MIGRATORY BIRD CONSERVATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–1696–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Neotropical Migratory Bird .....	5	5	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	5	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	.....
1930 Total budgetary resources available .....	5	5	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	9	6
3010 New obligations, unexpired accounts .....	5	5	.....
3020 Outlays (gross) .....	-6	-8	-6
3050 Unpaid obligations, end of year .....	9	6	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	9	6
3200 Obligated balance, end of year .....	9	6	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	5	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	.....
4011 Outlays from discretionary balances .....	5	7	6
4020 Outlays, gross (total) .....	6	8	6
4180 Budget authority, net (total) .....	5	5	.....
4190 Outlays, net (total) .....	6	8	6

The 2026 Budget proposes to eliminate funding for the Neotropical Migratory Bird Conservation Fund.

## Employment Summary

Identification code 014–1696–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	.....

## LWCF LAND ACQUISITION AND DEFERRED MAINTENANCE

## Program and Financing (in millions of dollars)

Identification code 014–5020–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land Acquisition Management .....	21	19	18
0002 Exchanges .....	2	2	2
0003 Emergencies, Hardships, and Inholdings .....	11	11	11
0004 Highlands Conservation Act .....	8	8	10
0005 Land Acquisitions .....	60	65	65

0006	Sportsmen and Recreational Access .....	22	16	16
0100	Total, direct program .....	124	121	122
0799	Total direct obligations .....	124	121	122
0900	Total new obligations, unexpired accounts .....	124	121	122

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	142	140	141
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	14	14	
1021	Recoveries of prior year unpaid obligations .....	3	2	2
1070	Unobligated balance (total) .....	145	142	143
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	119	119	121
1203	Appropriation (previously unavailable)(special or trust) ....	7	7	7
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7
1260	Appropriations, mandatory (total) .....	119	119	121
Spending authority from offsetting collections, discretionary:				
1700	Collected .....		1	1
1900	Budget authority (total) .....	119	120	122
1930	Total budgetary resources available .....	264	262	265
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	140	141	143

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	92	81	56
3010	New obligations, unexpired accounts .....	124	121	122
3020	Outlays (gross) .....	-132	-144	-121
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	-2	-2
3050	Unpaid obligations, end of year .....	81	56	55
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	92	81	56
3200	Obligated balance, end of year .....	81	56	55

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....		1	1
Outlays, gross:				
4010	Outlays from new discretionary authority .....		1	1
4011	Outlays from discretionary balances .....	6	14	
4020	Outlays, gross (total) .....	6	15	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....		-1	-1
Mandatory:				
4090	Budget authority, gross .....	119	119	121
Outlays, gross:				
4100	Outlays from new mandatory authority .....		37	37
4101	Outlays from mandatory balances .....	126	92	83
4110	Outlays, gross (total) .....	126	129	120
4180	Budget authority, net (total) .....	119	119	121
4190	Outlays, net (total) .....	132	143	120

Federal Land Acquisition funds are used to protect areas that have native fish or wildlife values and provide natural resource benefits over a broad geographical area. Funds in this account also cover acquisition management activities, such as title fees and land surveys. The U.S. Fish and Wildlife Service places emphasis on acquiring important fish, wildlife, and plant habitat for the conservation of listed endangered and threatened species, implementing the North American Waterfowl Management Plan, and conserving migratory birds of conservation concern. The Federal Land Acquisition program uses alternative and innovative conservation tools, including conservation easements, and implements projects that have the input and participation of the affected local communities and stakeholders. The U.S. Fish and Wildlife Service is not requesting discretionary funding for this account.

**Object Classification** (in millions of dollars)

Identification code 014-5020-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	10	11	11
12.1 Civilian personnel benefits .....	4	4	4

23.1	Rental payments to GSA .....	1	1	1
25.1	Advisory and assistance services .....	3	3	1
25.2	Other services from non-Federal sources .....	2	2	2
25.3	Other goods and services from Federal sources .....	3	2	2
32.0	Land and structures .....	92	88	91
41.0	Grants, subsidies, and contributions .....	9	10	10
99.0	Direct obligations .....	124	121	122
99.9	Total new obligations, unexpired accounts .....	124	121	122

**Employment Summary**

Identification code 014-5020-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	90	88	88

**LANDOWNER INCENTIVE PROGRAM**

The Landowner Incentive Program provided cost-shared, competitive grants to States, Commonwealths, the District of Columbia, Territories, and Tribes to create, supplement or expand upon new or ongoing landowner incentive programs. These programs provided technical and financial assistance to private landowners to help them protect and manage imperiled species and their habitat, while continuing to engage in traditional land use or working conservation practices. The program was phased out in 2008 and minimal balances remain in this account.

**MIGRATORY BIRD CONSERVATION ACCOUNT****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-5137-0-2-303		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	7	5	5
Receipts:				
Current law:				
1110	Migratory Bird Hunting Stamps .....	23	22	22
1110	Custom Duties on Arms and Ammunition .....	57	55	55
1110	Migratory Birds Hunting Stamps (Conservation Easements) .....	15	15	15
1199	Total current law receipts .....	95	92	92
1999	Total receipts .....	95	92	92
2000	Total: Balances and receipts .....	102	97	97
Appropriations:				
Current law:				
2101	Migratory Bird Conservation Account .....	-96	-92	-92
2103	Migratory Bird Conservation Account .....	-6	-5	-5
2132	Migratory Bird Conservation Account .....	5	5	5
2199	Total current law appropriations .....	-97	-92	-92
2999	Total appropriations .....	-97	-92	-92
5099	Balance, end of year .....	5	5	5

**Program and Financing** (in millions of dollars)

Identification code 014-5137-0-2-303		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Printing and Sale of Duck Stamps .....	1	1	1
0002	Acquisition of Land and Easements .....	92	91	91
0900	Total new obligations, unexpired accounts .....	93	92	92
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	13	17	18
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	13	18	19
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	96	92	92
1203	Appropriation (previously unavailable)(special or trust) ....	6	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5

## MIGRATORY BIRD CONSERVATION ACCOUNT—Continued

## Program and Financing—Continued

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
1260	Appropriations, mandatory (total) .....	97	92	92
1930	Total budgetary resources available .....	110	110	111
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	18	19
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	43	35	54
3010	New obligations, unexpired accounts .....	93	92	92
3020	Outlays (gross) .....	-101	-72	-95
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	35	54	50
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	43	35	54
3200	Obligated balance, end of year .....	35	54	50
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	97	92	92
Outlays, gross:				
4100	Outlays from new mandatory authority .....		55	55
4101	Outlays from mandatory balances .....	101	17	40
4110	Outlays, gross (total) .....	101	72	95
4180	Budget authority, net (total) .....	97	92	92
4190	Outlays, net (total) .....	101	72	95

Funds deposited into this account include import duties on arms and ammunition and receipts in excess of U.S. Postal Service expenses from the sale of Migratory Bird Hunting and Conservation Stamps, also known as Duck Stamps. These funds are used to acquire land and water for migratory bird refuges and waterfowl production areas. In addition, any funds reverted from the States within the Federal Aid in Wildlife Restoration Fund are available for this purpose. The Federal Duck Stamp Act (P.L. 113–264) increased the price of Duck Stamps from \$15 to \$25, with the \$10 increase to be dedicated to the acquisition of conservation easements for conservation of migratory birds.

## Object Classification (in millions of dollars)

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	7	7	7
12.1	Civilian personnel benefits .....	3	3	3
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	2	2	2
32.0	Land and structures .....	80	79	79
99.9	Total new obligations, unexpired accounts .....	93	92	92

## Employment Summary

Identification code 014–5137–0–2–303		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	76	76	76

## NORTH AMERICAN WETLANDS CONSERVATION FUND

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	7	7	7
2000	Total: Balances and receipts .....	7	7	7
5099	Balance, end of year .....	7	7	7

## Program and Financing (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0003	Wetlands conservation projects .....	49	53	42
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	47	47	43
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	42		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	49	49	
1900	Budget authority (total) .....	49	49	
1930	Total budgetary resources available .....	96	96	43
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	47	43	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	74	83	81
3010	New obligations, unexpired accounts .....	49	53	42
3020	Outlays (gross) .....	-40	-55	-47
3050	Unpaid obligations, end of year .....	83	81	76
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	74	83	81
3200	Obligated balance, end of year .....	83	81	76
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	49	49	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4	5	
4011	Outlays from discretionary balances .....	35	47	47
4020	Outlays, gross (total) .....	39	52	47
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	3	
4180	Budget authority, net (total) .....	49	49	
4190	Outlays, net (total) .....	40	55	47

Funds deposited into this account include direct appropriations and fines, penalties, and forfeitures collected under the authority of the Migratory Bird Treaty Act (16 U.S.C. 707). The 2026 Budget does not propose appropriated funding for the North American Wetlands Conservation Fund.

The North American Wetlands Conservation Fund supports wetlands conservation projects approved by the Migratory Bird Conservation Commission. Interest on obligations held in the Federal Aid in Wildlife Restoration Fund is also available for this purpose. In addition, a portion of receipts to the Sport Fish Restoration Account is also available for coastal wetlands conservation projects.

These projects help fulfill the habitat protection, restoration, and enhancement goals of the North American Waterfowl Management Plan and the Tripartite Agreement among Mexico, Canada, and the United States. These projects may involve partnerships with public agencies and private entities, with non-Federal matching contributions, for the long-term conservation of habitat for migratory birds and other fish and wildlife, including species that are listed, or are candidates to be listed, under the Endangered Species Act (16 U.S.C. 1531).

Wetlands conservation projects include obtaining a real property interest in lands or waters, including water rights; the restoration, management or enhancement of habitat; and training and development for conservation management in Mexico. Funding may be provided for assistance for wetlands conservation projects in Canada or Mexico.

## Object Classification (in millions of dollars)

Identification code 014–5241–0–2–302		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	1	1	
41.0	Grants, subsidies, and contributions .....	48	52	42
99.0	Direct obligations .....	49	53	42

99.9	Total new obligations, unexpired accounts .....	49	53	42
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**Employment Summary**

Identification code 014–5241–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	7	7	.....

**COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	890	955	1,022
0198 Reconciliation adjustment .....	2	.....	.....
0199 Balance, start of year .....	892	955	1,022
Receipts:			
Current law:			
1140 Payment from the General Fund, Cooperative Endangered Species Conservation Fund .....	86	90	96
2000 Total: Balances and receipts .....	978	1,045	1,118
Appropriations:			
Current law:			
2101 Cooperative Endangered Species Conservation Fund .....	-23	-23	.....
5099 Balance, end of year .....	955	1,022	1,118

**Program and Financing** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Conservation Grants to States .....	16	13	4
0002 HCP Planning Assistance Grants .....	8	8	2
0004 Administration .....	3	3	1
0005 HCP Land Acquisition Grants to States .....	37	33	31
0006 Species Recovery Land Acquisition .....	30	20	20
0007 Payment to special fund unavailable receipt account .....	86	90	96
0900 Total new obligations, unexpired accounts .....	180	167	154

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	49	23	22
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	28	22	.....
1021 Recoveries of prior year unpaid obligations .....	4	13	13
1070 Unobligated balance (total) .....	53	36	35
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation CESCO special fund [145143] .....	23	23	.....
Appropriations, mandatory:			
1200 Appropriation .....	86	90	96
1201 Appropriation (special or trust fund) .....	41	40	40
1203 Appropriation (previously unavailable)(special or trust) ....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	127	130	136
1900 Budget authority (total) .....	150	153	136
1930 Total budgetary resources available .....	203	189	171
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23	22	17

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	145	173	154
3010 New obligations, unexpired accounts .....	180	167	154
3020 Outlays (gross) .....	-148	-173	-180
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-13	-13
3050 Unpaid obligations, end of year .....	173	154	115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	145	173	154
3200 Obligated balance, end of year .....	173	154	115

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	23	23	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	.....
4011 Outlays from discretionary balances .....	40	44	41
4020 Outlays, gross (total) .....	41	46	41
Mandatory:			
4090 Budget authority, gross .....	127	130	136
Outlays, gross:			
4100 Outlays from new mandatory authority .....	86	101	107
4101 Outlays from mandatory balances .....	21	26	32
4110 Outlays, gross (total) .....	107	127	139
4180 Budget authority, net (total) .....	150	153	136
4190 Outlays, net (total) .....	148	173	180

The 2026 Budget proposes to eliminate funding for the Cooperative Endangered Species Conservation Fund.

**Object Classification** (in millions of dollars)

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	91	75	58
94.0 Financial transfers .....	86	90	96
99.0 Direct obligations .....	180	167	154
99.9 Total new obligations, unexpired accounts .....	180	167	154

**Employment Summary**

Identification code 014–5143–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	11	.....

**NATIONAL WILDLIFE REFUGE FUND**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1130 National Wildlife Refuge Fund .....	8	8	8
2000 Total: Balances and receipts .....	9	9	9
Appropriations:			
Current law:			
2101 National Wildlife Refuge Fund .....	-8	-8	-8
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Expenses for sales .....	2	4	4
0003 Payments to counties .....	19	17	9
0900 Total new obligations, unexpired accounts .....	21	21	13

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8	8	8
1900 Budget authority (total) .....	21	21	8
1930 Total budgetary resources available .....	26	26	13

NATIONAL WILDLIFE REFUGE FUND—Continued  
Program and Financing—Continued

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	21	21	13
3020 Outlays (gross) .....	-21	-21	-8
3050 Unpaid obligations, end of year .....	1	1	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	13	
Mandatory:			
4090 Budget authority, gross .....	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....		6	6
4101 Outlays from mandatory balances .....	8	2	2
4110 Outlays, gross (total) .....	8	8	8
4180 Budget authority, net (total) .....	21	21	8
4190 Outlays, net (total) .....	21	21	8

The Refuge Revenue Sharing Act (16 U.S.C. 715s) authorizes the Service to make payments to counties in which Fish and Wildlife Service fee lands are located from the revenues resulting from the sale of products from Service lands, less expenses for producing the revenue and activities related to revenue sharing. The 2026 Budget does not propose to supplement revenues with discretionary funding.

## Object Classification (in millions of dollars)

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
Direct obligations:			
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	20	20	12
99.0 Direct obligations .....	21	21	13
99.9 Total new obligations, unexpired accounts .....	21	21	13

## Employment Summary

Identification code 014–5091–0–2–806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## RECREATION ENHANCEMENT FEE PROGRAM, FWS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, Fish and Wildlife Service .....	8	7	7
2000 Total: Balances and receipts .....	8	7	7
Appropriations:			
Current law:			
2101 Recreation Enhancement Fee Program, FWS .....	-8	-7	-7
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreation Enhancement Fee Program .....	7	7	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	18	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	8	7	7
1930 Total budgetary resources available .....	25	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	18	18	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	4	4
3010 New obligations, unexpired accounts .....	7	7	7
3020 Outlays (gross) .....	-8	-7	-9
3050 Unpaid obligations, end of year .....	4	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	4	4
3200 Obligated balance, end of year .....	4	4	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	8	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority .....		4	4
4101 Outlays from mandatory balances .....	8	3	5
4110 Outlays, gross (total) .....	8	7	9
4180 Budget authority, net (total) .....	8	7	7
4190 Outlays, net (total) .....	8	7	9

The Federal Lands Recreation Enhancement Act (FLREA) was passed as part of the Omnibus Appropriations bill for 2005. Approximately 164 Fish and Wildlife Service sites collect entrance fees and other receipts. All receipts are deposited into a recreation fee account of which at least 80 percent is returned to the collecting site.

The recreation fee program supports user generated cost recovery for the operation and maintenance of recreation areas, visitor services improvements, and habitat enhancement projects on Federal lands. Fees are used primarily at the site to improve visitor access, enhance public safety and security, address maintenance needs, enhance resource protection, and cover the costs of collection. Recreation fees are often used at Service sites to fund student intern and various youth programs focusing on hunting, fishing, wildlife observation, wildlife photography, environmental education, and environmental interpretation.

## Object Classification (in millions of dollars)

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1	1	1
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	9	8	8
99.5 Adjustment for rounding .....	-2	-1	-1
99.9 Total new obligations, unexpired accounts .....	7	7	7



## Employment Summary

Identification code 014–5252–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	27	27

## FEDERAL AID IN WILDLIFE RESTORATION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,070	995	1,020
Receipts:			
Current law:			
1110 Excise Taxes, Federal Aid to Wildlife Restoration Fund .....	932	961	972
1140 Earnings on Investments, Federal Aid to Wildlife Restoration Fund .....	107	111	115
1199 Total current law receipts .....	1,039	1,072	1,087
1999 Total receipts .....	1,039	1,072	1,087
2000 Total: Balances and receipts .....	2,109	2,067	2,107
Appropriations:			
Current law:			
2101 Federal Aid in Wildlife Restoration .....	-1,104	-1,043	-1,077
2103 Federal Aid in Wildlife Restoration .....	-72	-63	-59
2132 Federal Aid in Wildlife Restoration .....	63	59	61
2199 Total current law appropriations .....	-1,113	-1,047	-1,075
2999 Total appropriations .....	-1,113	-1,047	-1,075
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	995	1,020	1,032

## Program and Financing (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Multi-state conservation grant program .....	9	6	7
0004 Administration .....	14	13	13
0005 Wildlife restoration grants .....	1,113	1,097	1,089
0006 NAWCF (interest used for grants) .....	32	32	31
0007 Section 10 hunter education .....	7	8	7
0900 Total new obligations, unexpired accounts .....	1,175	1,156	1,147

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	699	702	651
1021 Recoveries of prior year unpaid obligations .....	65	58	66
1070 Unobligated balance (total) .....	764	760	717
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,104	1,043	1,077
1203 Appropriation (previously unavailable)(special or trust) .....	72	63	59
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-63	-59	-61
1260 Appropriations, mandatory (total) .....	1,113	1,047	1,075
1930 Total budgetary resources available .....	1,877	1,807	1,792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	702	651	645

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,375	1,471	1,579
3010 New obligations, unexpired accounts .....	1,175	1,156	1,147
3020 Outlays (gross) .....	-1,014	-990	-1,029
3040 Recoveries of prior year unpaid obligations, unexpired .....	-65	-58	-66
3050 Unpaid obligations, end of year .....	1,471	1,579	1,631
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,375	1,471	1,579
3200 Obligated balance, end of year .....	1,471	1,579	1,631

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,113	1,047	1,075
Outlays, gross:			
4100 Outlays from new mandatory authority .....		218	223

4101 Outlays from mandatory balances .....	1,014	772	806
4110 Outlays, gross (total) .....	1,014	990	1,029
4180 Budget authority, net (total) .....	1,113	1,047	1,075
4190 Outlays, net (total) .....	1,014	990	1,029

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	3,025	2,990	2,800
5001 Total investments, EOY: Federal securities: Par value .....	2,990	2,800	2,555

The Federal Aid in Wildlife Restoration Act (16 U.S.C. 669 et seq.), also known as the Pittman-Robertson Wildlife Restoration Act, created a program to fund the selection, restoration, rehabilitation and improvement of wildlife habitat, hunter education and safety, and wildlife management research. Under the program, States, Puerto Rico, Guam, the Virgin Islands, American Samoa, and the Northern Mariana Islands are allocated funds from an excise tax on sporting arms and ammunition, handguns, and a tax on certain archery equipment. States are reimbursed up to 75 percent of the cost of approved wildlife and hunter education projects.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Pittman-Robertson Wildlife Restoration Act and authorizes a Multistate Conservation Grant Program, as well as the Firearm and Bow Hunter Education and Safety Program that provides grants to the States.

The Target Practice and Marksmanship Training Support Act (P.L. 116–17) amends the Pittman-Robertson Wildlife Restoration Act to define a public target range and offers States alternatives for funding specific activities related to public target ranges.

## Object Classification (in millions of dollars)

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8
12.1 Civilian personnel benefits .....	3	3	3
21.0 Travel and transportation of persons .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
32.0 Land and structures .....	5	5	5
41.0 Grants, subsidies, and contributions .....	1,155	1,136	1,127
99.9 Total new obligations, unexpired accounts .....	1,175	1,156	1,147

## Employment Summary

Identification code 014–5029–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	67	66	64

## COASTAL IMPACT ASSISTANCE

## Program and Financing (in millions of dollars)

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administration .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	4	3
1930 Total budgetary resources available .....	5	4	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	3	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....		-1	-1
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1

COASTAL IMPACT ASSISTANCE—Continued  
Program and Financing—Continued

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		1	1

The Energy Policy Act (P.L. 109–58) amends section 31 of the Outer Continental Shelf (OCS) Lands Act (43 U.S.C. 1356 et seq.) to require that for each of the fiscal years 2007 through 2010, \$250,000,000 in OCS revenues be distributed each year to coastal States that have submitted approved coastal impact assistance plans. The formula for distribution is based on the amount of qualified OCS revenues generated off the coastline of each producing State. In addition, 35 percent of each State's allocable share is to be distributed to coastal political subdivisions based on population, coastline, and distance to applicable OCS leases. In 2011, administration of this program was transferred from the Bureau of Ocean Energy Management to the Fish and Wildlife Service.

## Employment Summary

Identification code 014–5579–0–2–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	1	1

## MISCELLANEOUS PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Fish and Wildlife Service ....	5	5	4
2000 Total: Balances and receipts .....	5	5	4
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations .....	-5	-5	-4
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous Permanents .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	12	13
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	5	4
1930 Total budgetary resources available .....	16	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	13	13

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	2
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-4	-3	-5
3050 Unpaid obligations, end of year .....	1	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	2
3200 Obligated balance, end of year .....	1	2	1

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	5	5	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4101 Outlays from mandatory balances .....	4	1	3
4110 Outlays, gross (total) .....	4	3	5
4180 Budget authority, net (total) .....	5	5	4
4190 Outlays, net (total) .....	4	3	5

*Operation and maintenance of quarters.*—Revenue from the rental of Government quarters is deposited in this account for use in the operation and maintenance of such quarters for the Fish and Wildlife Service, pursuant to Public Law 98–473, Section 320; 98 Stat. 1874, as amended.

*Proceeds from sales, water resources development projects.*—Receipts collected from the sale of timber and crops from National Wildlife Refuge System lands leased or licensed from the Department of the Army may be used to pay the costs of production of the timber and crops and for managing wildlife habitat, 16 U.S.C. 460(d).

*Lahontan Valley and Pyramid Lake Fish and Wildlife Fund.*—Under the Truckee-Carson Pyramid Lake Water Rights Settlement Act, the Lahontan Valley and Pyramid Lake Fish and Wildlife Fund receives revenues and donations from non-Federal parties to support the restoration and enhancement of wetlands in the Lahontan Valley and to restore and protect the Pyramid Lake fishery. Revenues received from the Bureau of Reclamation's Washoe Project in excess of operation and maintenance costs for the Stampede Reservoir are available without further appropriation. Donations made for express purposes and State cost-sharing funds are available without further appropriation. The Secretary of the Interior is also authorized to deposit proceeds from the sale of certain lands and interests in lands into the Pyramid Lake Fish and Wildlife Fund.

*Community Partnership Enhancement.*—Under the National Wildlife Refuge System Volunteer and Community Partnership Enhancement Act (P.L. 105–242, dated October 5, 1998), the Service is authorized to enter into cooperative agreements with nonprofit organizations, academic institutions, or State and local governments to construct, operate, maintain, or improve refuge facilities and services, and to promote volunteer outreach and education programs.

## Object Classification (in millions of dollars)

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
99.0 Direct obligations .....	5	5	5
99.5 Adjustment for rounding .....	-1	-1	-1
99.9 Total new obligations, unexpired accounts .....	4	4	4

## Employment Summary

Identification code 014–9927–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2		

## Trust Funds

## SPORT FISH RESTORATION

## Program and Financing (in millions of dollars)

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments to States for sport fish restoration .....	447	445	482
0003 North American wetlands conservation grants .....	15	18	18
0004 Coastal wetlands conservation grants .....	11	21	21
0006 Administration .....	15	13	13

0007	National communication and outreach .....	13	14	14
0009	Multi-State conservation activities .....	3	3	3
0010	Marine Fisheries Commissions and Boating Council .....	1	1	1
0011	Boating Infrastructure Improvement .....	35	35	34
0900	Total new obligations, unexpired accounts .....	540	550	586

**Budgetary resources:**  
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	290	268	272
1021	Recoveries of prior year unpaid obligations .....	48	39	45
1070	Unobligated balance (total) .....	338	307	317
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	679	752	827
1203	Appropriation (previously unavailable)(special or trust) ....	30	27	30
1220	Appropriations transferred to other accts [096–8333] .....	-85	-94	-104
1220	Appropriations transferred to other accts [070–8149] .....	-127	-140	-153
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-27	-30	-32
1260	Appropriations, mandatory (total) .....	470	515	568
1930	Total budgetary resources available .....	808	822	885
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	268	272	299

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	645	670	689
3010	New obligations, unexpired accounts .....	540	550	586
3020	Outlays (gross) .....	-467	-492	-498
3040	Recoveries of prior year unpaid obligations, unexpired .....	-48	-39	-45
3050	Unpaid obligations, end of year .....	670	689	732
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	645	670	689
3200	Obligated balance, end of year .....	670	689	732

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	470	515	568
Outlays, gross:				
4100	Outlays from new mandatory authority .....	133	148	
4101	Outlays from mandatory balances .....	467	359	350
4110	Outlays, gross (total) .....	467	492	498
4180	Budget authority, net (total) .....	470	515	568
4190	Outlays, net (total) .....	467	492	498

The Federal Aid in Sport Fish Restoration Act, also known as the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777 et seq.), created a fishery resources, conservation, and restoration program funded by excise taxes on fishing equipment and certain other sport fish related products and fuel.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Dingell-Johnson Sport Fish Restoration Act and authorizes a Multistate Conservation Grant Program. It also provides funding for several fisheries commissions and the Sport Fishing and Boating Partnership Council.

The Sport Fish Restoration Act specifies that the net deposits made into the Sport Fish Restoration and Boating Safety Trust Fund, minus the distributions for administrative expenses for the Fish and Wildlife Service and the United States Coast Guard, special commissions, and the Boating Council, be distributed to support the following:

*The Coastal Wetlands Planning, Protection, and Restoration Act (16 U.S.C. 3951 et seq.).*—18.673 percent of net deposits, or amounts collected in small engine fuels excise taxes as provided by 26 U.S.C. 9504(b), whichever is greater, are to be made available and distributed as follows: 70 percent to the U.S. Army Corps of Engineers for priority project and conservation planning activities in Louisiana; 15 percent to the Fish and Wildlife Service for coastal wetlands conservation grants; and 15 percent to the Fish and Wildlife Service for wetlands conservation projects per the North American Wetlands Conservation Act (16 U.S.C. 4407).

*Boating Safety Programs.*—17.315 percent of net deposits are to be made available to the United States Coast Guard for State recreational boating safety programs.

*Boating Infrastructure Improvement.*—Four percent of net deposits are to be made available to the Secretary of the Interior to make grants to 1) States, as determined through a competitive award process, for the development and maintenance of facilities for transient non-trailerable recreational vessels 26 feet or longer, or 2) States, Commonwealths, the District of Columbia and Territories, as determined through a competitive award process, to carry out projects for the construction, renovation, operation, and maintenance of pumpout stations and waste reception facilities, as well as for educational programs on proper disposal of sewage. Not more than 75 percent of the four percent shall be available for grants under either of the award processes referenced in this paragraph.

*National Outreach and Communications Programs.*—Two percent of net deposits are to be made available to the Secretary of the Interior to develop national and State outreach plans to promote safe fishing and boating opportunities and the conservation of aquatic resources.

*Grants to States.*—58.012 percent of net deposits are provided to the States, Puerto Rico, Guam, the Virgin Islands, American Samoa, the Northern Mariana Islands, and the District of Columbia for up to 75 percent of the cost of approved projects including: research into fisheries problems, surveys and inventories of fish populations, acquisition and improvement of fish habitat, and provision of access for public use and \$3 million is reserved for Multistate Conservation Activities.

The Infrastructure Investment and Jobs Act (P.L. 117–58) amends Section 3 and 4 of the Federal Aid in Sport Fish Restoration Act, changing the amounts available for administration and extending the funding authorization for Coastal Wetlands Planning, Protection, and Restoration Act, Boating Infrastructure Improvement, and the National Outreach and Communications program through FY 2026.

**Object Classification** (in millions of dollars)

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	6	6
12.1 Civilian personnel benefits .....	3	3	2
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	3
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	524	535	571
99.0 Direct obligations .....	540	550	586
99.9 Total new obligations, unexpired accounts .....	540	550	586

**Employment Summary**

Identification code 014–8151–0–7–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	64	63	62

**CONTRIBUTED FUNDS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits, Contributed Funds, Fish and Wildlife Service .....	6	5	5
2000 Total: Balances and receipts .....	6	5	5
Appropriations:			
Current law:			
2101 Contributed Funds .....	-6	-5	-5
5099 Balance, end of year .....			

CONTRIBUTED FUNDS—Continued  
Program and Financing (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Contributed Funds .....	3	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	20	20
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6	5	5
1930 Total budgetary resources available .....	23	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	20	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	3	5	5
3020 Outlays (gross) .....	-3	-5	-5
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	3	4	4
4110 Outlays, gross (total) .....	3	5	5
4180 Budget authority, net (total) .....	6	5	5
4190 Outlays, net (total) .....	3	5	5

Donated funds support activities such as endangered species projects, refuge and fish hatchery operations and maintenance, and migratory bird conservation and invasive species mitigation projects.

## Object Classification (in millions of dollars)

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	1	1	1
26.0 Supplies and materials .....	1	1	1
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1	1	1
99.0 Direct obligations .....	4	4	4
99.5 Adjustment for rounding .....	-1	1	1
99.9 Total new obligations, unexpired accounts .....	3	5	5

## Employment Summary

Identification code 014–8216–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12	12	12

## ADMINISTRATIVE PROVISIONS

The United States Fish and Wildlife Service may carry out the operations of Service programs by direct expenditure, contracts, grants, cooperative agreements and reimbursable agreements with public and private entities. Appropriations and funds available to the United States Fish and Wildlife Service shall be available for repair of damage to public roads within and adjacent to reservation areas caused by operations of the Service; options for the purchase of land at not to exceed one dollar for each option; facilities incident to such public recreational uses on conservation areas as are consistent with their primary purpose; and the maintenance and improvement of aquaria, buildings, and other facilities under the jurisdiction of the Service and to which the United States has title, and which are used pursuant to law in connection with management, and investigation of fish and wildlife resources:

Provided, That notwithstanding section 501 of title 44, United States Code, the Service may, under cooperative cost sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share at least one-half the cost of printing either in cash or services and the Service determines the cooperator is capable of meeting accepted quality standards: Provided further, That the Service may accept donated aircraft as replacements for existing aircraft: Provided further, That notwithstanding section 3302 of title 31, United States Code, all fees collected for non-toxic shot review and approval shall be deposited under the heading "United States Fish and Wildlife Service—Resource Management" and shall be available to the Secretary, without further appropriation, to be used for expenses of processing of such non-toxic shot type or coating applications and revising regulations as necessary, and shall remain available until expended.

## NATIONAL PARK SERVICE

## Federal Funds

## OPERATION OF THE NATIONAL PARK SYSTEM

For expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service and for the general administration of the National Park Service, \$1,993,974,000, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That funds appropriated under this heading in this Act are available for the purposes of section 5 of the Act of August 18, 1978, Public Law 95–348.

In addition, for purposes described in section 2404 of the John D. Dingell, Jr. Conservation, Management, and Recreation Act, Public Law 116–9 (54 U.S.C. 102712 note), an amount equal to the amount deposited in this fiscal year into the National Park Medical Services Fund established pursuant to such section of such Act, to remain available until expended, shall be derived from such Fund.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
5099 Balance, end of year .....	1	1	1

## Program and Financing (in millions of dollars)

Identification code 014–1036–0–1–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Park management .....	2,676	2,676	1,779
0002 External administrative costs .....	220	220	174
0005 2022 Inflation Reduction Act (P.L. 117–169) .....	111	165	74
0799 Total direct obligations .....	3,007	3,061	2,027
0801 Operation of the National Park System (Reimbursable) .....	71	71	71
0900 Total new obligations, unexpired accounts .....	3,078	3,132	2,098
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	759	658	495
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	106	100	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	15		
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	780	658	495
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,888	2,894	1,994
1120 Appropriations transferred to other acct [247–5721] .....	-3	-3	
1121 Appropriations transferred from other acct [014–5762] .....	1	2	2
1160 Appropriation, discretionary (total) .....	2,886	2,893	1,996
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	69	69	69
1701 Change in uncollected payments, Federal sources .....	7	7	7
1750 Spending auth from offsetting collections, disc (total) .....	76	76	76
1900 Budget authority (total) .....	2,962	2,969	2,072
1930 Total budgetary resources available .....	3,742	3,627	2,567
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		

1941	Unexpired unobligated balance, end of year .....	658	495	469
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,054	1,046	1,028
3010	New obligations, unexpired accounts .....	3,078	3,132	2,098
3011	Obligations ("upward adjustments"), expired accounts .....	11		
3020	Outlays (gross) .....	-3,043	-3,150	-2,471
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6		
3041	Recoveries of prior year unpaid obligations, expired .....	-48		
3050	Unpaid obligations, end of year .....	1,046	1,028	655
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-10	-13	-20
3070	Change in uncollected pymts, Fed sources, unexpired .....	-7	-7	-7
3071	Change in uncollected pymts, Fed sources, expired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-13	-20	-27
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,044	1,033	1,008
3200	Obligated balance, end of year .....	1,033	1,008	628
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,962	2,969	2,072
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2,243	2,173	1,518
4011	Outlays from discretionary balances .....	751	735	776
4020	Outlays, gross (total) .....	2,994	2,908	2,294
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-25	-20	-20
4033	Non-Federal sources .....	-48	-49	-49
4040	Offsets against gross budget authority and outlays (total) ....	-73	-69	-69
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-7	-7	-7
4052	Offsetting collections credited to expired accounts .....	4		
4060	Additional offsets against budget authority only (total) .....	-3	-7	-7
4070	Budget authority, net (discretionary) .....	2,886	2,893	1,996
4080	Outlays, net (discretionary) .....	2,921	2,839	2,225
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	49	242	177
4180	Budget authority, net (total) .....	2,886	2,893	1,996
4190	Outlays, net (total) .....	2,970	3,081	2,402

The National Park Service (NPS) administers 433 units and over 85 million acres of land in 50 States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands. This annual appropriation funds the operation of areas and facilities administered under the National Park System through two budget activities Park Management and External Administrative Costs. This account also contains reimbursable activity such as recovery of costs associated with special use permits.

The first activity, Park Management, covers the management and operation of park areas, and is divided into five subactivities that represent functional areas:

**Resource stewardship.**—Encompasses resource management operations that provide for the protection of unique natural and historical features of units of the National Park System.

**Visitor services.**—Includes operations that provide orientation, educational, and interpretive programs to enhance the visitor's park experience. It also provides for the efficient management of commercial services for the benefit of visitors and the protection of resources.

**Park protection.**—Provides for the protection of park resources, visitors, and staff. Funding supports law enforcement operations, including the United States Park Police, that reduce vandalism and other destruction of park resources, and advance safety, and public health operations across the national park system.

**Facility operations and maintenance.**—Encompasses the maintenance and protection of buildings, other facilities, lands, and other government investments.

**Park support.**—Covers the management, supervision, and administrative operations for park areas and partnerships.

The second activity, External Administrative Costs, funds costs which are largely determined by organizations outside the National Park Service and for which funding requirements are less flexible. The requirements for these costs are mandated in accordance with applicable laws. To promote the efficient performance of the National Park Service, these costs are most effectively managed on a centralized basis.

#### Object Classification (in millions of dollars)

Identification code 014–1036–0–1–303		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	1,044	1,032	714
11.3	Other than full-time permanent .....	82	80	39
11.5	Other personnel compensation .....	80	82	82
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	1,207	1,195	836
12.1	Civilian personnel benefits .....	545	536	376
21.0	Travel and transportation of persons .....	33	20	10
22.0	Transportation of things .....	11	5	5
23.1	Rental payments to GSA .....	49	25	10
23.2	Rental payments to others .....	15	17	10
23.3	Communications, utilities, and miscellaneous charges .....	119	138	92
24.0	Printing and reproduction .....	4	4	2
25.1	Advisory and assistance services .....	26	30	20
25.2	Other services from non-Federal sources .....	179	208	137
25.3	Other goods and services from Federal sources .....	205	205	125
25.4	Operation and maintenance of facilities .....	152	176	101
25.5	Research and development contracts .....	1	1	1
25.6	Medical care .....	1	1	1
25.7	Operation and maintenance of equipment .....	53	61	25
26.0	Supplies and materials .....	116	119	76
31.0	Equipment .....	48	53	34
32.0	Land and structures .....	67	75	48
41.0	Grants, subsidies, and contributions .....	174	190	118
42.0	Insurance claims and indemnities .....	2	2	.....
99.0	Direct obligations .....	3,007	3,061	2,027
99.0	Reimbursable obligations .....	71	71	71
99.9	Total new obligations, unexpired accounts .....	3,078	3,132	2,098

#### Employment Summary

Identification code 014–1036–0–1–303		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	13,648	12,644	8,130
1001	Direct civilian full-time equivalent employment .....	324	780	766
2001	Reimbursable civilian full-time equivalent employment .....	355	355	355
3001	Allocation account civilian full-time equivalent employment .....	761	761	761
3001	Allocation account civilian full-time equivalent employment .....	8	8	8

#### CENTENNIAL CHALLENGE

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 014–2645–0–1–303		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Centennial Challenge .....	17	12	17
0801	Centennial Challenge (Reimbursable) .....	2	2	2
0900	Total new obligations, unexpired accounts .....	19	14	19
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	66	69	77
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	39	34	.....
1021	Recoveries of prior year unpaid obligations .....	1	1	.....
1070	Unobligated balance (total) .....	67	70	77
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	12	12	.....
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	9	9	9
1900	Budget authority (total) .....	21	21	9
1930	Total budgetary resources available .....	88	91	86

CENTENNIAL CHALLENGE—Continued  
Program and Financing—Continued

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	69	77	67
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	25	17	2
3010 New obligations, unexpired accounts .....	19	14	19
3020 Outlays (gross) .....	-26	-28	-20
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	
3050 Unpaid obligations, end of year .....	17	2	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	25	17	2
3200 Obligated balance, end of year .....	17	2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	12	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		6	
4011 Outlays from discretionary balances .....	25	12	6
4020 Outlays, gross (total) .....	25	18	6
Mandatory:			
4090 Budget authority, gross .....	9	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	1	9	13
4110 Outlays, gross (total) .....	1	10	14
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-9	-9	-9
4180 Budget authority, net (total) .....	12	12	
4190 Outlays, net (total) .....	17	19	11

Centennial Challenge funds are used to complete projects with partner donations. All Federal funds must be matched on a 1:1 basis, derived from non-Federal sources in the form of cash, assets, or a pledge of donation guaranteed by an irrevocable letter of credit. Projects are administered under existing National Park Service partnership authorities. The National Park Service will continue to execute projects funded from prior year appropriations.

## Object Classification (in millions of dollars)

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.3 Personnel compensation: Other than full-time permanent .....	1		
25.2 Other services from non-Federal sources .....	3	1	1
25.4 Operation and maintenance of facilities .....	6	5	7
32.0 Land and structures .....	6	6	8
41.0 Grants, subsidies, and contributions .....	1		1
99.0 Direct obligations .....	17	12	17
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	19	14	19

## Employment Summary

Identification code 014–2645–0–1–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	

## VISITOR EXPERIENCE IMPROVEMENTS FUND

## Program and Financing (in millions of dollars)

Identification code 014–4488–0–3–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Visitor Experience Improvements Fund .....		2	6

0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	6	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	15	
Budget authority:			
Appropriations, mandatory:			
1202 Appropriation (previously unavailable) .....		1	
1221 Appropriations transferred from other acct [014–9924] .....	15		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1		
1260 Appropriations, mandatory (total) .....	14	1	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		2	2
1900 Budget authority (total) .....	14	3	2
1930 Total budgetary resources available .....	14	17	17
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	14	15	11

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	6	
3020 Outlays (gross) .....	-2		-6

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	14	3	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....		1	5
4110 Outlays, gross (total) .....		2	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....		-2	-2
4180 Budget authority, net (total) .....	14	1	
4190 Outlays, net (total) .....			4

<b>Memorandum (non-add) entries:</b>			
5096 Unexpired unavailable balance, SOY: Appropriations .....		1	
5098 Unexpired unavailable balance, EOY: Appropriations .....	1		

The Visitor Experience Improvements Authority (VEIA) Revolving Fund provides for the administration of commercial services contracts, service contracts, and related professional services contracts, for the operation and expansion of commercial visitor facilities and visitor services programs. This includes expenses necessary for the management, improvement, enhancement, operation, construction, and maintenance of commercial visitor services facilities. Funds are also used to make payments for possessory interest and leasehold surrender interest in existing commercial services contracts awarded under separate authorities. VEIA is designated as a revolving fund pursuant to Title VII of the National Park Service Centennial Act of 2016 (P.L. 114–289). The authority provides the National Park Service with the tools to improve commercial visitor facilities and services.

## NATIONAL RECREATION AND PRESERVATION

*For expenses necessary to carry out cultural programs, environmental compliance and review, international park affairs, and grant administration, not otherwise provided for, \$11,987,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–1042–0–1–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Natural programs .....	19	18	1
0003 Cultural programs .....	41	40	16
0006 International park affairs .....	2	2	1
0007 Statutory or Contractual Aid .....	2		
0008 Heritage partnership programs .....	29	29	
0799 Total direct obligations .....	93	89	18
0801 National Recreation and Preservation (Reimbursable) .....	4	4	4
0900 Total new obligations, unexpired accounts .....	97	93	22

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	14	12	13
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	91	90	12
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	4	4	4
1900	Budget authority (total) .....	95	94	16
1930	Total budgetary resources available .....	109	106	29
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	12	13	7
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	77	85	73
3010	New obligations, unexpired accounts .....	97	93	22
3020	Outlays (gross) .....	-88	-105	-57
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	85	73	38
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	77	85	73
3200	Obligated balance, end of year .....	85	73	38
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	95	94	16
Outlays, gross:				
4010	Outlays from new discretionary authority .....	42	62	12
4011	Outlays from discretionary balances .....	46	43	45
4020	Outlays, gross (total) .....	88	105	57
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-4	-4	-4
4040	Offsets against gross budget authority and outlays (total) ....	-4	-4	-4
4180	Budget authority, net (total) .....	91	90	12
4190	Outlays, net (total) .....	84	101	53

The National Recreation and Preservation appropriation covers a range of activities relating to management of natural and historic resources, environmental compliance and international park affairs. This appropriation is comprised of the following budget activities:

**Cultural Programs.**—Manages the National Register of Historic Places; reviews and certifies applications for Federal Tax Credits for Historic Preservation as a reimbursable activity; conducts cultural resources management planning through the National Historic Landmarks program, the Historic American Buildings Survey, the Historic American Engineering Record and the Historic American Landscapes Survey programs; advances the application of science and technology in historic preservation; and provides information distribution and skills training in the preservation and conservation of the Nation's significant historic and cultural resources through the National Center for Preservation Technology and Training. This activity also includes grant administration funding.

**Environmental Compliance and Review.**—Provides review and commentary on environmental impact statements, Federal licensing, permit applications, and other actions that may impact areas of National Park Service jurisdiction.

**International Park Affairs.**—This includes programs that provide technical and financial assistance to parks along the international border to achieve common goals with partners, maintain cooperative relationships, and mitigate impacts to resources.

#### Object Classification (in millions of dollars)

Identification code 014–1042–0–1–303		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	22	21	4
11.3	Other than full-time permanent .....	1	1	.....
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	24	23	5
12.1	Civilian personnel benefits .....	9	9	7
21.0	Travel and transportation of persons .....	1	1	.....
24.0	Printing and reproduction .....	1	1	.....
25.2	Other services from non-Federal sources .....	5	5	4

25.3	Other goods and services from Federal sources .....	2	1	
41.0	Grants, subsidies, and contributions .....	51	49	2
99.0	Direct obligations .....	93	89	18
99.0	Reimbursable obligations .....	4	4	4
99.9	Total new obligations, unexpired accounts .....	97	93	22

#### Employment Summary

Identification code 014–1042–0–1–303		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	209	194	32
2001	Reimbursable civilian full-time equivalent employment .....	22	22	22

#### URBAN PARK AND RECREATION FUND

The Urban Park Recreation Recovery Act of 1978 authorizes matching grants and technical assistance to eligible economically distressed urban communities to revitalize and improve recreation opportunities. The program provides direct Federal grants to local governments to rehabilitate existing indoor and outdoor recreation facilities; to demonstrate innovative ways to enhance park and recreation opportunities; and to develop local Recovery Action Plans to identify needs, priorities and strategies for revitalization of the total recreation system.

#### CONSTRUCTION

*For construction, improvements, repair, or replacement of physical facilities, and compliance and planning for programs and areas administered by the National Park Service, \$99,509,000, to remain available until expended: Provided, That notwithstanding any other provision of law, for any project initially funded in fiscal year 2026 with a future phase indicated in the National Park Service 5-Year Line Item Construction Plan, a single procurement may be issued which includes the full scope of the project: Provided further, That the solicitation and contract shall contain the clause availability of funds found at 48 CFR 52.232–18: Provided further, That National Park Service Donations, Park Concessions Franchise Fees, and Recreation Fees may be made available for the cost of adjustments and changes within the original scope of effort for projects funded by the National Park Service Construction appropriation: Provided further, That the Secretary of the Interior shall notify the Committees on Appropriations, in accordance with current reprogramming thresholds, prior to making any charges authorized by this section.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### 【CONSTRUCTION】

【For an additional amount for "Construction", \$2,262,871,000, to remain available until expended, for necessary expenses related to the consequences of disasters, including hurricanes, tropical storms, tornadoes, and other severe storms, wildfire, fire, and flooding occurring in and prior to calendar year 2024: *Provided*, That such amount 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.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

#### Program and Financing (in millions of dollars)

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.	
<b>Obligations by program activity:</b>				
0001	Line item construction and maintenance .....	151	112	164
0002	Special programs .....	37	21	23
0003	Construction planning .....	17	9	8
0005	Construction program management and operations .....	36	34	26
0006	Management planning .....	14	13	7
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123) .....	4	1	1
0008	Restoration of Federal Assets (Disaster Supplemental P.L. 116–20) .....	17	3	1
0009	Disaster Relief Supplemental [P.L. 117–43] .....	48	55	50
0010	Disaster Supplemental (P.L. 117–328) .....	170	40	232
0011	Disaster Supplemental (P.L. 118–158) .....	60	130	
0799	Total direct obligations .....	494	348	642
0801	Construction (and Major Maintenance) (Reimbursable) .....	86	86	86

CONSTRUCTION (AND MAJOR MAINTENANCE)—Continued  
Program and Financing—Continued

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts .....	580	434	728
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,114	1,847	3,948
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,108	1,842	.....
1021 Recoveries of prior year unpaid obligations .....	19	.....	.....
1070 Unobligated balance (total) .....	2,133	1,847	3,948
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	172	2,435	100
1131 Unobligated balance of appropriations permanently reduced .....	-28	.....	.....
1160 Appropriation, discretionary (total) .....	144	2,435	100
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	115	80	40
1701 Change in uncollected payments, Federal sources .....	35	20	20
1750 Spending auth from offsetting collections, disc (total) .....	150	100	60
1900 Budget authority (total) .....	294	2,535	160
1930 Total budgetary resources available .....	2,427	4,382	4,108
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,847	3,948	3,380
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	535	542	298
3010 New obligations, unexpired accounts .....	580	434	728
3020 Outlays (gross) .....	-554	-678	-873
3040 Recoveries of prior year unpaid obligations, unexpired .....	-19	.....	.....
3050 Unpaid obligations, end of year .....	542	298	153
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-98	-133	-153
3070 Change in uncollected pymts, Fed sources, unexpired .....	-35	-20	-20
3090 Uncollected pymts, Fed sources, end of year .....	-133	-153	-173
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	437	409	145
3200 Obligated balance, end of year .....	409	145	-20
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	294	2,535	160
Outlays, gross:			
4010 Outlays from new discretionary authority .....	40	129	63
4011 Outlays from discretionary balances .....	509	545	808
4020 Outlays, gross (total) .....	549	674	871
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-71	-40	-20
4033 Non-Federal sources .....	-44	-40	-20
4040 Offsets against gross budget authority and outlays (total) ....	-115	-80	-40
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-35	-20	-20
4070 Budget authority, net (discretionary) .....	144	2,435	100
4080 Outlays, net (discretionary) .....	434	594	831
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	4	2
4180 Budget authority, net (total) .....	144	2,435	100
4190 Outlays, net (total) .....	439	598	833

The Construction appropriation supports several National Park Service mission goals, including preserving park resources, providing for visitor enjoyment, and improving organizational effectiveness. In addition, this account contains activity related to reimbursable agreements.

The Construction appropriation is composed of five budget activities:

**Line item construction.**—This activity provides for the construction, rehabilitation, and replacement of facilities needed to accomplish the management objectives approved for each park.

**Special programs.**—This activity includes Emergency and Unscheduled Projects and Employee Housing.

**Construction planning.**—This activity includes the project planning to prepare working drawings, specification documents, and contracts needed to construct or rehabilitate National Park Service facilities.

**Construction program management and operations.**—This activity provides centralized design and engineering management services, as well as contracting services for park construction projects.

**Management planning.**—This activity provides funding to prepare and update unit management plans and for environmental impact planning and compliance. The unit management plans guide National Park Service actions for the protection, use, development, and management of each park unit.

## Object Classification (in millions of dollars)

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	34	31	17
11.3 Other than full-time permanent .....	3	3	2
11.5 Other personnel compensation .....	3	3	3
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	41	38	23
12.1 Civilian personnel benefits .....	14	13	8
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	1	2
25.1 Advisory and assistance services .....	.....	1	2
25.2 Other services from non-Federal sources .....	212	144	295
25.4 Operation and maintenance of facilities .....	81	54	112
25.7 Operation and maintenance of equipment .....	4	2	5
26.0 Supplies and materials .....	2	1	2
31.0 Equipment .....	25	17	35
32.0 Land and structures .....	103	70	145
41.0 Grants, subsidies, and contributions .....	8	5	10
99.0 Direct obligations .....	494	348	641
99.0 Reimbursable obligations .....	86	86	87
99.9 Total new obligations, unexpired accounts .....	580	434	728

## Employment Summary

Identification code 014–1039–0–1–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	340	308	178
2001 Reimbursable civilian full-time equivalent employment .....	381	290	240
3001 Allocation account civilian full-time equivalent employment .....	338	338	338

## LWCF LAND ACQUISITION, STATE ASSISTANCE, AND DEFERRED MAINTENANCE

## Program and Financing (in millions of dollars)

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land acquisition .....	5	13	18
0005 Grants to States .....	127	144	128
0006 GAOA - Federal Land Acquisition .....	45	107	60
0007 GAOA - State Assistance .....	355	569	440
0008 GAOA - American Battlefield Protection Program .....	13	15	20
0900 Total new obligations, unexpired accounts .....	545	848	666
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,450	1,393	1,078
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	196	118	.....
1021 Recoveries of prior year unpaid obligations .....	29	.....	.....
1070 Unobligated balance (total) .....	1,479	1,393	1,078
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-89	.....	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) GOMESA .....	125	125	125
1201 Appropriation (special or trust fund) GAOA LWCF .....	428	415	415
1203 Appropriation (previously unavailable)(special or trust) ....	26	24	24
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7



1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-24	-24	-24
1260	Appropriations, mandatory (total) .....	548	533	533
1900	Budget authority (total) .....	459	533	533
1930	Total budgetary resources available .....	1,938	1,926	1,611
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,393	1,078	945
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	783	1,091	1,635
3010	New obligations, unexpired accounts .....	545	848	666
3020	Outlays (gross) .....	-208	-304	-447
3040	Recoveries of prior year unpaid obligations, unexpired .....	-29		
3050	Unpaid obligations, end of year .....	1,091	1,635	1,854
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	783	1,091	1,635
3200	Obligated balance, end of year .....	1,091	1,635	1,854
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	-89		
Outlays, gross:				
4011	Outlays from discretionary balances .....	63	75	90
Mandatory:				
4090	Budget authority, gross .....	548	533	533
Outlays, gross:				
4100	Outlays from new mandatory authority .....		30	30
4101	Outlays from mandatory balances .....	145	199	327
4110	Outlays, gross (total) .....	145	229	357
4180	Budget authority, net (total) .....	459	533	533
4190	Outlays, net (total) .....	208	304	447
<b>Memorandum (non-add) entries:</b>				
5050	Unfunded contract authority, SOY .....	70	70	70
5052	Unfunded contract authority, EOY .....	70	70	70
5099	Unexpired unavailable balance, SOY: unfunded contract authority .....	14	14	14
5100	Unexpired unavailable balance, EOY: unfunded contract authority .....	14	14	14

The Land Acquisition and State Assistance appropriation uses permanent funding derived from the Land and Water Conservation Fund to support National Park Service land acquisition activities and provide grants to States for the purchase and development of land for outdoor recreation activities.

In addition, P.L. 109–432 allows a portion of the revenue collected from certain oil and gas leases in the Gulf of America's Outer Continental Shelf (OCS) to be deposited to the Land and Water Conservation Fund and distributed to States in accordance with the Land and Water Conservation Act of 1965. The National Park Service portion of the revenue is 12.5 percent of total qualified OCS revenues. These OCS receipts became available for expenditure as mandatory funding beginning in 2009. The Full-Year Continuing Appropriations Act, 2025 (P.L. 119–4) permits the use of up to three percent of the amounts authorized to be disbursed for costs of administration per the statute.

The Full-Year Continuing Appropriations Act, 2025 also made available up to seven percent of State Conservation Grant funding for use by States for their grant administration. The FY 2026 Budget proposed to continue this authority.

The Land Acquisition and State Assistance program is composed of the following budget activities:

**Federal land acquisition.**—Provides for the acquisition of land and interests in land to preserve and protect, for public use and enjoyment, the historic, scenic, and recreational values of congressionally authorized areas within the National Park System. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public as well as propose to allocate funding for a new deferred maintenance program within the Land and Water Conservation Fund.

**State conservation grants.**—Provides matching grants to States and local units of government for the acquisition and development of land and facilities that provide the public access to new opportunities to engage in outdoor recreation.

**American Battlefield Protection Program.**—The American Battlefield Protection Program awards grants for the acquisition, modernization and restoration of American battlefields. The program supports the protection of battlefield lands associated with the Revolutionary War, the Civil War, and the War of 1812 and it aids State and local governments and non-profit organizations to acquire or otherwise preserve these important cultural resources for recreational access and education.

#### Object Classification (in millions of dollars)

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	15	15	16
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	16	16	17
12.1 Civilian personnel benefits .....	6	6	6
21.0 Travel and transportation of persons .....	1		
25.2 Other services from non-Federal sources .....		5	5
25.3 Other goods and services from Federal sources .....	1	2	2
31.0 Equipment .....		2	2
32.0 Land and structures .....	34	37	37
32.0 Land and structures .....		2	2
41.0 Grants, subsidies, and contributions .....	458	778	595
42.0 Insurance claims and indemnities .....	29		
99.9 Total new obligations, unexpired accounts .....	545	848	666

#### Employment Summary

Identification code 014–5035–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	146	146	146

#### NATIONAL PARK MEDICAL SERVICES FUND

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5762–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, National Park Medical Services Fund .....	1	2	2
2000 Total: Balances and receipts .....	1	2	2
Appropriations:			
Current law:			
2101 National Park Medical Services Fund .....	-1	-2	-2
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 014–5762–0–2–303	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	1	2	2
1120 Appropriations transferred to other acct [014–1036] .....	-1	-2	-2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The National Park Medical Services Fund was established in the John D. Dingell, Jr. Conservation, Management, and Recreation Act (P.L. 116–9). The Fund consists of fees collected for medical services provided to persons in units of the National Park System or for medical services provided by National Park Service personnel outside units of the National Park System and donations to the Fund. Amounts deposited into the Fund are available, to the extent provided in advance by Acts of appropriation, for units of the National Park System to provide medical services. Funds may also be used to obtain and improve medical facilities, equipment, vehicles, and other needs as well as prepare needs assessments or other

## NATIONAL PARK MEDICAL SERVICES FUND—Continued

programmatic analyses and management plans for medical services programs.

## RECREATION FEE PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, National Park System .....	378	380	474
2000 Total: Balances and receipts .....	380	382	476
Appropriations:			
Current law:			
2101 Recreation Fee Permanent Appropriations .....	-378	-380	-474
2103 Recreation Fee Permanent Appropriations .....	-2	-2	-2
2132 Recreation Fee Permanent Appropriations .....	2	2	2
2199 Total current law appropriations .....	-378	-380	-474
2999 Total appropriations .....	-378	-380	-474
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreational Fee Program .....	349	350	450
0002 Transportation systems fund .....	1	1	.....
0799 Total direct obligations .....	350	351	450
0801 Reimbursable program activity .....	10	10	10
0900 Total new obligations, unexpired accounts .....	360	361	460
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	340	376	410
1021 Recoveries of prior year unpaid obligations .....	8	5	5
1070 Unobligated balance (total) .....	348	381	415
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	378	380	474
1203 Appropriation (previously unavailable)(special or trust) ....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	378	380	474
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10	10	10
1900 Budget authority (total) .....	388	390	484
1930 Total budgetary resources available .....	736	771	899
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	376	410	439
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	333	306	325
3010 New obligations, unexpired accounts .....	360	361	460
3020 Outlays (gross) .....	-379	-337	-369
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-5	-5
3050 Unpaid obligations, end of year .....	306	325	411
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	333	306	325
3200 Obligated balance, end of year .....	306	325	411
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	388	390	484
Outlays, gross:			
4100 Outlays from new mandatory authority .....	10	86	105
4101 Outlays from mandatory balances .....	369	251	264
4110 Outlays, gross (total) .....	379	337	369
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-10	-10	-10
4180 Budget authority, net (total) .....	378	380	474

4190 Outlays, net (total) .....	369	327	359
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**Recreation fee program.**—The National Park Service (NPS) and other land management agencies operate a fee program that allows parks and other units to collect admission and user fees in accordance with the Federal Lands Recreation Enhancement Act (FLREA). The Expanding Public Lands Outdoor Recreation Experiences Act (P.L. 118–234) extended the FLREA authority through FY 2031. Net proceeds are used to provide benefits and services to the visitor throughout the National Park System. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. Proceeds from the sale of the America the Beautiful passes, which allow access to all public lands that charge fees for a year, are distributed among the Federal land management agencies which offer them for sale, including the NPS, the Bureau of Land Management, the U.S. Fish and Wildlife Service, the Bureau of Reclamation, and the U.S. Forest Service, as determined by the Secretaries of the Department of the Interior and the Department of Agriculture in accordance with Public Law 108–447. The National Park Service Centennial Act (P.L. 114–289) established in the National Park Foundation, a Second Century Endowment for NPS projects and activities, funded through offsetting collections from the first \$10 million collected in each fiscal year, generated from the America the Beautiful Senior Pass.

**Deed-restricted parks fee program.**—Park units where admission fees may not be collected by reason of deed restrictions retain any other recreation fees collected and use them for certain park operation purposes in accordance with Public Law 105–327. This law applies to Great Smoky Mountains National Park, Lincoln Home National Historic Site, and Abraham Lincoln Birthplace National Historic Site.

**Transportation systems fund.**—Fees charged for public use of transportation services at parks are retained and used by each collecting park for costs associated with the transportation systems in accordance with section 501 of Public Law 105–391.

**Payment for tax losses on land acquired for Grand Teton National Park.**—Revenues received from fees collected from visitors are used to compensate the State of Wyoming for tax losses on Grand Teton National Park lands (16 U.S.C. 406d–3).

## Object Classification (in millions of dollars)

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	65	67	69
11.3 Other than full-time permanent .....	37	38	39
11.5 Other personnel compensation .....	6	6	6
11.9 Total personnel compensation .....	108	111	114
12.1 Civilian personnel benefits .....	33	34	34
21.0 Travel and transportation of persons .....	2	2	2
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	8	9	15
24.0 Printing and reproduction .....	3	3	4
25.1 Advisory and assistance services .....	7	8	12
25.2 Other services from non-Federal sources .....	48	47	68
25.3 Other goods and services from Federal sources .....	12	11	16
25.4 Operation and maintenance of facilities .....	46	45	66
25.7 Operation and maintenance of equipment .....	3	3	7
26.0 Supplies and materials .....	13	12	17
31.0 Equipment .....	7	8	12
32.0 Land and structures .....	38	37	53
41.0 Grants, subsidies, and contributions .....	21	20	29
99.0 Direct obligations .....	350	351	450
99.0 Reimbursable obligations .....	10	10	10
99.9 Total new obligations, unexpired accounts .....	360	361	460

## Employment Summary

Identification code 014–9928–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,881	1,881	1,881

## HISTORIC PRESERVATION FUND

For expenses necessary in carrying out division A of subtitle III of title 54, United States Code, \$11,000,000, to be derived from the Historic Preservation Fund and to remain available until September 30, 2025, of which \$11,000,000 is for grants to Historically Black Colleges and Universities, to be made without imposing the matching requirements in section 507(c) of division I of the Omnibus Parks and Public Lands Management Act of 1996, Public Law 104–333 (54 U.S.C. 302101 note).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## [HISTORIC PRESERVATION FUND]

[For an additional amount for "Historic Preservation Fund", \$50,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024, including costs to States, Tribes, and territories necessary to complete compliance activities required by section 306108 of title 54, United States Code, and costs needed to administer the program: *Provided*, That funds appropriated under this heading in this Act shall be used for historic and cultural resource preservation work that meets the Secretary of the Interior's Standards and Guidelines as published in the Federal Register (Vol. 48, No. 190, September 29, 1983), to include Reconstruction of National Register listed or eligible sites: *Provided further*, That grants using funds appropriated under this heading in this Act shall only be available for areas that have received a major disaster declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided further*, That such grants shall not be subject to a non-Federal matching requirement: *Provided further*, That such amount 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.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3,358	3,322	3,253
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....	3,356	3,322	3,253
Receipts:			
Current law:			
1130 Historic Preservation Fund, Rent Receipts, Outer Continental Shelf Lands .....	150	150	150
2000 Total: Balances and receipts .....	3,506	3,472	3,403
Appropriations:			
Current law:			
2101 Historic Preservation Fund .....	-189	-219	-11
Special and trust fund receipts returned:			
3010 Historic Preservation Fund .....	5		
5099 Balance, end of year .....	3,322	3,253	3,392

## Program and Financing (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grants-in-aid .....	146	139	65
0002 Save America's Treasures grants .....	27	25	26
0005 Historic Preservation Fund Projects .....	33	16	
0006 Grants to States and Territories (2025 Disaster Supplemental P.L. 118–158) .....			48
0900 Total new obligations, unexpired accounts .....	206	180	139
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	123	105	144
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, definite) HPF .....	189	219	11
1930 Total budgetary resources available .....	312	324	155

## Memorandum (non-add) entries:

1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	105	144	16
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1		
1952 Expired unobligated balance, start of year .....	6	6	6
1953 Expired unobligated balance, end of year .....	5	6	6
1954 Unobligated balance canceling .....	5		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	374	417	408
3010 New obligations, unexpired accounts .....	206	180	139
3020 Outlays (gross) .....	-159	-189	-161
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	417	408	386
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	374	417	408
3200 Obligated balance, end of year .....	417	408	386

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	189	219	11
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	34	2
4011 Outlays from discretionary balances .....	146	155	159
4020 Outlays, gross (total) .....	159	189	161
4180 Budget authority, net (total) .....	189	219	11
4190 Outlays, net (total) .....	159	189	161

The Historic Preservation Fund appropriation funds grants that facilitate the preservation of the Nation's historic resources. This appropriation provides grants-in-aid to Historically Black Colleges and Universities. These grants provide physical preservation assistance to buildings located on campuses of Historically Black Colleges and Universities (HBCUs) that are listed in or eligible for the National Register. The program also funds National Register nominations and Preservation Plans for HBCU campuses.

## Object Classification (in millions of dollars)

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent .....	1		
11.9 Total personnel compensation .....	1		
25.2 Other services from non-Federal sources .....		1	1
25.3 Other goods and services from Federal sources .....	9	8	8
41.0 Grants, subsidies, and contributions .....	196	171	130
99.9 Total new obligations, unexpired accounts .....	206	180	139

## Employment Summary

Identification code 014–5140–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	8	6	1

## OTHER PERMANENT APPROPRIATIONS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	3	20
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, National Park Service .....	30	31	32
1130 Rental Payments, Park Buildings Lease and Maintenance Fund .....	28	28	12
1130 Concession Improvement Accounts Deposit .....	6	6	5
1130 User Fees for Filming and Photography on Public Lands .....	1	1	1
1130 Park Concessions Franchise Fees .....	181	184	187
1199 Total current law receipts .....	246	250	237
1999 Total receipts .....	246	250	237
2000 Total: Balances and receipts .....	249	253	257

OTHER PERMANENT APPROPRIATIONS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
Appropriations:			
Current law:			
2101 Other Permanent Appropriations .....	-246	-233	-237
5099 Balance, end of year .....	3	20	20

## Program and Financing (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Operation and maintenance of quarters .....	29	38	33
0003 Park concessions franchise fees .....	94	136	163
0005 Rental Payments, Park Buildings Lease and Maintenance Fund .....	14	26	20
0006 Concessions improvements accounts .....	3	7	7
0007 Contribution for annuity benefits for USPP .....	41	43	44
0008 Filming and Photography Special Use Fee Program .....	1	3	2
0900 Total new obligations, unexpired accounts .....	182	253	269
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	370	463	488
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	372	463	488
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	45	45	44
1201 Appropriation (special or trust fund) .....	246	233	237
1220 Appropriations transferred to other acct [014–4488] .....	-15		
1260 Appropriations, mandatory (total) .....	276	278	281
1900 Budget authority (total) .....	276	278	281
1930 Total budgetary resources available .....	648	741	769
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	463	488	500
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	99	75	94
3010 New obligations, unexpired accounts .....	182	253	269
3020 Outlays (gross) .....	-204	-234	-280
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	75	94	83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	99	75	94
3200 Obligated balance, end of year .....	75	94	83
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	276	278	281
Outlays, gross:			
4100 Outlays from new mandatory authority .....	38	167	169
4101 Outlays from mandatory balances .....	166	67	111
4110 Outlays, gross (total) .....	204	234	280
4180 Budget authority, net (total) .....	276	278	281
4190 Outlays, net (total) .....	204	234	280

**Park concessions franchise fees.**—Franchise fees for concessioner activities in the National Park System (NPS) are deposited in this account and used for certain park operations activities in accordance with section 407 of Public Law 105–391. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. The National Park Service Centennial Act (P.L. 114–289), established a new concessions contracting authority within NPS, which is described under the Visitor Experience Improvements Fund account.

**Concessions improvement accounts.**—National Park Service agreements with private concessioners providing visitor services within national parks can require concessioners to deposit a portion of gross receipts or a fixed

sum of money in a separate bank account. A concessioner may expend funds from such an account with the approval of the park superintendent for improvements to facilities that directly support concession visitor services but would not otherwise be funded through the appropriations process. Concessioners do not accrue possessory interests from improvements funded through these accounts.

**Park buildings lease and maintenance fund.**—Rental payments for leases to use buildings and associated property in the National Park System are deposited in this account and used for infrastructure needs at park units in accordance with section 802 of Public Law 105–391.

**Operation and maintenance of quarters.**—Revenues from the rental of Government-owned quarters to park employees are deposited in this account and used to operate and maintain Government-owned quarters within the National Park System.

**Filming and photography special use fees.**—In limited circumstances, the National Park Service may issue permits and retain associated fees to use park lands and facilities for filming, still photography, and similar activities.

**Contributions to U.S. Park Police annuity benefits.**—Necessary costs of benefit payments to annuitants under the pension program for United States Park Police officers hired prior to January 1, 1984, established under Public Law 85–157, are paid from the General Fund of the Treasury to the extent the payments exceed deductions from salaries of active duty employees in the program. Permanent funding for such payments was provided in the Department of the Interior and Related Agencies Appropriations Act, 2002. Before 2002, such payments were funded from appropriations made annually to the National Park Service.

**Delaware Water Gap, Route 209 Operations.**—The Delaware Water Gap National Recreation Area Improvement Act, section 4(b) of Public Law 109–156, as amended by Public Law 115–101, directs the Department of the Interior to establish a fee and permit program for the use of Highway 209 by commercial vehicles. All fees received are set aside in a special account and made available for the administration and enforcement of the program, including registering vehicles, issuing permits and vehicle identification stickers, and personnel costs. The Consolidated Appropriations Act, 2023 (P.L. 117–328) extended this authority through the end of FY 2026.

## Object Classification (in millions of dollars)

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	21	22	23
11.3 Other than full-time permanent .....	10	10	10
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	34	35	36
12.1 Civilian personnel benefits .....	11	11	11
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	11	16	17
25.1 Advisory and assistance services .....	4	6	7
25.2 Other services from non-Federal sources .....	58	88	94
25.3 Other goods and services from Federal sources .....	2	3	3
25.4 Operation and maintenance of facilities .....	25	38	41
25.7 Operation and maintenance of equipment .....	3	4	4
26.0 Supplies and materials .....	13	20	21
31.0 Equipment .....	7	11	12
32.0 Land and structures .....	9	14	16
41.0 Grants, subsidies, and contributions .....	4	6	6
99.9 Total new obligations, unexpired accounts .....	182	253	269

## Employment Summary

Identification code 014–9924–0–2–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	452	452	452

**Trust Funds****CONSTRUCTION (TRUST FUND)**

Parkway construction project funds have been derived from the Highway Trust Fund through appropriations to liquidate contract authority, which has been provided under section 104(a)(8) of the Federal Aid Highway Act of 1978, title I of Public Law 95–599, as amended, and appropriations language, which has made the contract authority and the appropriations available until expended.

**MISCELLANEOUS TRUST FUNDS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....		1	1
Receipts:			
Current law:			
1130 Donations to National Park Service .....	88	88	88
1140 Earnings on Investments, Donations to National Park Service .....	10	6	5
1199 Total current law receipts .....	98	94	93
1999 Total receipts .....	98	94	93
2000 Total: Balances and receipts .....	98	95	94
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds .....	-97	-94	-93
5099 Balance, end of year .....	1	1	1

**Program and Financing** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Donations to National Park Service .....	76	101	98
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	135	157	150
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	136	157	150
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	97	94	93
1930 Total budgetary resources available .....	233	251	243
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	157	150	145
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	68	72	74
3010 New obligations, unexpired accounts .....	76	101	98
3020 Outlays (gross) .....	-71	-99	-117
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	72	74	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	68	72	74
3200 Obligated balance, end of year .....	72	74	55
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	97	94	93
Outlays, gross:			
4100 Outlays from new mandatory authority .....		38	37
4101 Outlays from mandatory balances .....	71	61	80
4110 Outlays, gross (total) .....	71	99	117
4180 Budget authority, net (total) .....	97	94	93
4190 Outlays, net (total) .....	71	99	117

**National Park Service, donations.**—The Secretary of the Interior accepts and uses donated moneys for the purposes of the National Park System (54 U.S.C. 101101), as designated by the donor when stated.

**Preservation, Birthplace of Abraham Lincoln, National Park Service.**—This Fund consists of an endowment established by the Lincoln

Farm Association. The interest therefrom is available for preservation of the Abraham Lincoln Birthplace National Historic Site, Kentucky (16 U.S.C. 211, 212).

**Object Classification** (in millions of dollars)

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	7	7
11.3 Other than full-time permanent .....	9	9	9
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	18	18	18
12.1 Civilian personnel benefits .....	4	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	2	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	10	13	13
25.3 Other goods and services from Federal sources .....	1	1	1
25.4 Operation and maintenance of facilities .....	16	25	25
25.5 Research and development contracts .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	7	6
26.0 Supplies and materials .....	3	6	6
31.0 Equipment .....	1	7	5
32.0 Land and structures .....	9	7	8
41.0 Grants, subsidies, and contributions .....	9	7	7
99.9 Total new obligations, unexpired accounts .....	76	101	98

**Employment Summary**

Identification code 014–9972–0–7–303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	288	288	288

**ADMINISTRATIVE PROVISIONS****(INCLUDING TRANSFER OF FUNDS)**

*In addition to other uses set forth in section 101917(c)(2) of title 54, United States Code, franchise fees credited to a sub-account shall be available for expenditure by the Secretary, without further appropriation, for use at any unit within the National Park System to extinguish or reduce liability for Possessory Interest or leasehold surrender interest. Such funds may only be used for this purpose to the extent that the benefitting unit anticipated franchise fee receipts over the term of the contract at that unit exceed the amount of funds used to extinguish or reduce liability. Franchise fees at the benefitting unit shall be credited to the sub-account of the originating unit over a period not to exceed the term of a single contract at the benefitting unit, in the amount of funds so expended to extinguish or reduce liability.*

*For the costs of administration of the Land and Water Conservation Fund grants authorized by section 105(a)(2)(B) of the Gulf of Mexico Energy Security Act of 2006 Public Law 109–432, as amended (43 U.S.C. 1331 note), the National Park Service may retain up to 3 percent of the amounts which are authorized to be disbursed under such section, such retained amounts to remain available until expended.*

*National Park Service funds may be transferred to the Federal Highway Administration (FHWA), Department of Transportation, for purposes authorized under section 203 of title 23, United States Code. Transfers may include a reasonable amount for FHWA administrative support costs.*

**INDIAN AFFAIRS****BUREAU OF INDIAN AFFAIRS****Federal Funds****OPERATION OF INDIAN PROGRAMS****(INCLUDING TRANSFERS OF FUNDS)**

*For expenses necessary for the operation of Indian programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), and the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), \$1,217,383,000, to remain available until September 30, 2027, except as otherwise provided herein; of which not to exceed \$15,000 may be for official reception and representation expenses; of which not to exceed \$10,000,000 shall be for welfare assistance payments: Provided, That in*

## OPERATION OF INDIAN PROGRAMS—Continued

cases of designated Federal disasters, the Secretary of the Interior may exceed such cap for welfare payments from the amounts provided herein, to provide for disaster relief to Indian communities affected by the disaster: Provided further, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$42,011,000 shall remain available until expended for housing improvement, road maintenance, land records improvement, hearings and appeals, and the Navajo-Hopi Settlement Program: Provided further, That any forestry funds allocated to a federally recognized tribe which remain unobligated as of September 30, 2027, may be transferred during fiscal year 2028 to an Indian forest land assistance account established for the benefit of the holder of the funds within the holder's trust fund account: Provided further, That any such unobligated balances not so transferred shall expire on September 30, 2028: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel: Provided further, That not to exceed \$6,941,000 of funds made available under this heading may, as needed, be transferred to "Office of the Secretary—Departmental Operations" for trust, probate, and administrative functions: Provided further, That the Bureau of Indian Affairs may accept transfers of funds from United States Customs and Border Protection to supplement any other funding available for reconstruction or repair of roads owned by the Bureau of Indian Affairs as identified on the National Tribal Transportation Facility Inventory, 23 U.S.C. 202(b)(1).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

## OPERATION OF INDIAN PROGRAMS

■ For an additional amount for "Operation of Indian Programs", \$17,765,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount 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. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Tribal Government .....	387	387	377
0008 Human services .....	154	154	154
0009 Trust - Natural resources management .....	325	325	315
0010 Trust - Real estate services .....	166	166	166
0011 Education .....	60	60	60
0012 Public safety and justice .....	560	560	420
0013 Community and economic development .....	34	34	28
0014 Executive direction and administrative services .....	277	277	205
0017 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	39	39	39
0018 Congressionally Directed Spending .....	5	.....	.....
0019 2022 Inflation Reduction Act (P.L. 117–169) .....	145	85	85
0020 2023 Disaster Supplemental (P.L. 117–328) .....	41	38	38
0021 2025 Disaster Supplemental (P.L. 118–158) .....	.....	9	9
0799 Total direct obligations .....	2,193	2,134	1,896
0807 Operation of Indian Programs (Reimbursable) .....	108	108	108
0899 Total reimbursable obligations .....	108	108	108
0900 Total new obligations, unexpired accounts .....	2,301	2,242	2,004
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	990	1,045	830
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	607	.....	.....
1011 Unobligated balance transfer from other acct [014–2106] .....	13	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	18	14	14
1021 Recoveries of prior year unpaid obligations .....	14	2	2
1070 Unobligated balance (total) .....	1,035	1,061	846
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,899	1,916	1,217
1121 Appropriations transferred from other acct [014–2106] .....	55	.....	.....
1121 Appropriations transferred from other acct [014–0102] .....	2	.....	.....
1160 Appropriation, discretionary (total) .....	1,956	1,916	1,217
Advance appropriations, discretionary:			
1170 Advance appropriation .....	43	43	43
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	58	51	48
1701 Change in uncollected payments, Federal sources .....	-7	.....	.....

1750	Spending auth from offsetting collections, disc (total) .....	51	51	48
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	247	.....	.....
1801	Change in uncollected payments, Federal sources .....	16	1	1
1850	Spending auth from offsetting collections, mand (total) .....	263	1	1
1900	Budget authority (total) .....	2,313	2,011	1,309
1930	Total budgetary resources available .....	3,348	3,072	2,155
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	1,045	830	151

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	714	810	1,190
3010	New obligations, unexpired accounts .....	2,301	2,242	2,004
3011	Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020	Outlays (gross) .....	-2,179	-1,860	-1,468
3040	Recoveries of prior year unpaid obligations, unexpired .....	-14	-2	-2
3041	Recoveries of prior year unpaid obligations, expired .....	-14	.....	.....
3050	Unpaid obligations, end of year .....	810	1,190	1,724
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-59	-66	-67
3070	Change in uncollected pymts, Fed sources, unexpired .....	-9	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-66	-67	-68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	655	744	1,123
3200	Obligated balance, end of year .....	744	1,123	1,656

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	2,050	2,010	1,308
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,338	1,210	791
4011	Outlays from discretionary balances .....	752	647	674
4020	Outlays, gross (total) .....	2,090	1,857	1,465
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-58	-51	-48
4033	Non-Federal sources .....	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-60	-51	-48
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	7	.....	.....
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4060	Additional offsets against budget authority only (total) .....	9	.....	.....
4070	Budget authority, net (discretionary) .....	1,999	1,959	1,260
4080	Outlays, net (discretionary) .....	2,030	1,806	1,417
Mandatory:				
4090	Budget authority, gross .....	263	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	1	1
4101	Outlays from mandatory balances .....	89	2	2
4110	Outlays, gross (total) .....	89	3	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-247	.....	.....
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-16	-1	-1
4170	Outlays, net (mandatory) .....	-158	3	3
4180	Budget authority, net (total) .....	1,999	1,959	1,260
4190	Outlays, net (total) .....	1,872	1,809	1,420

This account covers expenses associated with the following activities:

**Tribal Government.**—This activity promotes the sovereignty of federally recognized Indian Tribes by supporting and assisting them in the development and maintenance of strong and stable governments capable of administering quality programs and developing economies. This activity also provides for the maintenance of Bureau of Indian Affairs (BIA) roads and bridges.

**Human Services.**—This activity provides funding for social services, welfare assistance, and Indian Child Welfare Act programs. The objective of this activity is to improve the quality of life for individual Indians who live on or near Indian reservations and to help protect children, the elderly, and disabled from abuse and neglect.

**Trust: Natural Resources Management.**—This activity provides for the management, development, and protection of Indian trust land and natural

resource assets and related treaty rights. Natural resource programs in Indian Country include agriculture, forestry, water, irrigation operations and maintenance including related power distribution, fish, wildlife, and parks, and energy and minerals.

**Trust: Real Estate.**—This activity promotes cooperative efforts with landowners for the optimal utilization, development, and enhancement of trust and restricted Federal Indian-owned lands. The activity includes general real estate services, probate, land title and records, environmental compliance, other trust services and rights protection.

**Public Safety and Justice.**—This activity funds law enforcement activities in Indian Country in over 25 States. Programs under this activity include investigative, police, and detention services; tribal courts; fire protection; and facilities maintenance.

**Community and Economic Development.**—This activity promotes the economic vitality of American Indians and Alaska Natives through job placement and training, economic development, and community development programs.

**Executive Direction and Administrative Services.**—This activity supports the management of finance, budget, acquisition, and property functions; as well as information technology resources, personnel services, facilities management, payment of General Services Administration rentals and direct rentals, and intra-governmental payments. Significant portions of Indian Affairs activities are executed under contracts or compacts with federally recognized Indian Tribes to run tribal and Federal programs. Funding also supports BIA or Bureau of Indian Education oversight and technical assistance for these activities in the central and regional offices.

#### Object Classification (in millions of dollars)

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	233	233	233
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	33	33	33
11.9 Total personnel compensation .....	270	270	270
12.1 Civilian personnel benefits .....	106	106	106
21.0 Travel and transportation of persons .....	13	13	13
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	21	21	21
23.2 Rental payments to others .....	16	16	16
23.3 Communications, utilities, and miscellaneous charges .....	14	14	14
25.1 Advisory and assistance services .....	22	22	22
25.2 Other services from non-Federal sources .....	1,451	1,383	1,145
25.3 Other goods and services from Federal sources .....	132	132	132
25.4 Operation and maintenance of facilities .....	8	8	8
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	7	7	7
26.0 Supplies and materials .....	18	18	18
31.0 Equipment .....	29	29	29
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	83	92	92
99.0 Direct obligations .....	2,193	2,134	1,896
99.0 Reimbursable obligations .....	108	108	108
99.9 Total new obligations, unexpired accounts .....	2,301	2,242	2,004

#### Employment Summary

Identification code 014–2100–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,718	2,972	2,436
2001 Reimbursable civilian full-time equivalent employment .....	22	20	20
3001 Allocation account civilian full-time equivalent employment .....	429	430	409

#### CONTRACT SUPPORT COSTS

*For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), agreements with the Bureau of Indian Affairs and the Bureau of Indian Education for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027:*

*Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 014–2240–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0007 Tribal Government .....	311	342	205
0100 Direct program activities, subtotal .....	311	342	205
0900 Total new obligations, unexpired accounts (object class 25.2) .....	311	342	205
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	311	342	205
1900 Budget authority (total) .....	311	342	205
1930 Total budgetary resources available .....	311	342	205
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	124	101	244
3010 New obligations, unexpired accounts .....	311	342	205
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-341	-199	-255
3050 Unpaid obligations, end of year .....	101	244	194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	124	101	244
3200 Obligated balance, end of year .....	101	244	194
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	311	342	205
Outlays, gross:			
4010 Outlays from new discretionary authority .....	166	171	102
4011 Outlays from discretionary balances .....	175	28	153
4020 Outlays, gross (total) .....	341	199	255
4180 Budget authority, net (total) .....	311	342	205
4190 Outlays, net (total) .....	341	199	255

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the availability of full funding to meet contract support costs requirements for the fiscal year.

#### PAYMENTS FOR TRIBAL LEASES

*For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), for fiscal year 2026, such sums as may be necessary, which shall be available for obligation through September 30, 2027: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 014–0200–0–1–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Lease Payments .....	51	85	138
0900 Total new obligations, unexpired accounts (object class 25.2) .....	51	85	138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			19
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	51	104	138
1930 Total budgetary resources available .....	51	104	157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		19	19

PAYMENTS FOR TRIBAL LEASES—Continued  
Program and Financing—Continued

Identification code 014–0200–0–1–999	2024 actual	2025 est.	2026 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	23	56
3010 New obligations, unexpired accounts .....	51	85	138
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-41	-52	-113
3050 Unpaid obligations, end of year .....	23	56	81
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	23	56
3200 Obligated balance, end of year .....	23	56	81
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	51	104	138
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	52	69
4011 Outlays from discretionary balances .....	33		44
4020 Outlays, gross (total) .....	41	52	113
4180 Budget authority, net (total) .....	51	104	138
4190 Outlays, net (total) .....	41	52	113

The 2026 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the full availability of budget authority needed for such lease agreements. Funding from the account would be used for either Bureau of Indian Affairs or Bureau of Indian Education Section 105(l) lease costs.

## CONSTRUCTION

(INCLUDING TRANSFER OF FUNDS)

*For construction, repair, improvement, and maintenance of irrigation and power systems, buildings, utilities, and other facilities, including architectural and engineering services by contract; acquisition of lands, and interests in lands; and preparation of lands for farming, and for construction of the Navajo Indian Irrigation Project pursuant to the Act of June 13, 1962, Public Law 87–483, as amended; \$93,423,000, to remain available until expended: Provided, That such amounts as may be available for the construction of the Navajo Indian Irrigation Project may be transferred to the Bureau of Reclamation: Provided further, That any funds provided for the Safety of Dams program pursuant to the Indian Dams Safety Act of 1994, Public Law 103–302, as amended (25 U.S.C. 3804), shall be made available on a nonreimbursable basis: Provided further, That this appropriation may be reimbursed from the Bureau of Trust Funds Administration appropriation for the appropriate share of construction costs for space expansion needed in agency offices to meet trust reform implementation: Provided further, That of the funds made available under this heading, \$10,000,000 shall be derived from the Indian Irrigation Fund established by section 3211 of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, as amended: Provided further, That amounts provided under this heading are made available for the modernization of Federal field communication capabilities, in addition to amounts otherwise made available for such purpose.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education construction .....	43	43	43
0002 Public safety and justice construction .....	15	15	15
0003 Resource management construction .....	41	41	41
0004 Other Program Construction .....	18	18	18
0005 BOR Allocation Account .....	1	1	1
0006 WIIN IRRIGATION PROJECTS .....	8	8	8
0008 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	37	37	37
0009 2023 Disaster Supplemental (P.L. 117–328) .....	3	3	3
0799 Total direct obligations .....	166	166	166
0807 Construction (Reimbursable) .....	2	2	2

0900 Total new obligations, unexpired accounts .....	168	168	168
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**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	348	373	421
1021 Recoveries of prior year unpaid obligations .....	8	24	24
1070 Unobligated balance (total) .....	356	397	445
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	124	124	83
1121 Appropriations transferred from other acct [014–5639] ....	10	10	10
1160 Appropriation, discretionary (total) .....	134	134	93
Advance appropriations, discretionary:			
1170 Advance appropriation .....	50	50	50
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	8	8
1900 Budget authority (total) .....	185	192	151
1930 Total budgetary resources available .....	541	589	596
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	373	421	428
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	373	296	317
3010 New obligations, unexpired accounts .....	168	168	168
3020 Outlays (gross) .....	-237	-123	-95
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-24	-24
3050 Unpaid obligations, end of year .....	296	317	366
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	372	295	316
3200 Obligated balance, end of year .....	295	316	365

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	185	192	151
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	25	21
4011 Outlays from discretionary balances .....	211	98	74
4020 Outlays, gross (total) .....	237	123	95
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-8	-8
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-2	-8	-8
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	184	184	143
4080 Outlays, net (discretionary) .....	235	115	87
4180 Budget authority, net (total) .....	184	184	143
4190 Outlays, net (total) .....	235	115	87

**Public safety and justice construction.**—This activity provides for the planning, design, improvement, repair, replacement, and construction of law enforcement and detention center facilities on Indian lands.

**Resources management construction.**—This activity provides for the construction, extension, and rehabilitation of irrigation projects, dams, and related power systems on Indian reservations.

**Other program construction.**—This activity provides for the improvement and repair of Indian Affairs' regional and agency facilities, telecommunications, field communications, drinking and wastewater infrastructure, the facilities management system, and construction program management.

## Object Classification (in millions of dollars)

Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	5	5	5
11.9 Total personnel compensation .....	5	5	5
12.1 Civilian personnel benefits .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	10	10	10
25.2 Other services from non-Federal sources .....	82	82	82



25.4	Operation and maintenance of facilities .....	3	3	3
25.7	Operation and maintenance of equipment .....	2	2	2
31.0	Equipment .....	2	2	2
32.0	Land and structures .....	34	34	34
41.0	Grants, subsidies, and contributions .....	25	25	25
99.0	Direct obligations .....	166	166	166
99.0	Reimbursable obligations .....	2	2	2
99.9	Total new obligations, unexpired accounts .....	168	168	168

**Employment Summary**

Identification code 014–2301–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	41	41	35
3001 Allocation account civilian full-time equivalent employment .....	118	118	118

**HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5637–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
5099 Balance, end of year .....	2	2	2

**Program and Financing** (in millions of dollars)

Identification code 014–5637–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23		
1134 Appropriations precluded from obligation .....	-23		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	166	197	233
5001 Total investments, EOY: Federal securities: Par value .....	197	233	268
5096 Unexpired unavailable balance, SOY: Appropriations .....	159	182	182
5098 Unexpired unavailable balance, EOY: Appropriations .....	182	182	182

**LOW-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5638–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	3	7	8
Receipts:			
Current law:			
1140 Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund .....	4	1	1
2000 Total: Balances and receipts .....	7	8	9
5099 Balance, end of year .....	7	8	9

**Program and Financing** (in millions of dollars)

Identification code 014–5638–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10		
1134 Appropriations precluded from obligation .....	-10		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	73	86	100
5001 Total investments, EOY: Federal securities: Par value .....	86	100	115
5096 Unexpired unavailable balance, SOY: Appropriations .....	70	80	80

5098 Unexpired unavailable balance, EOY: Appropriations .....	80	80	80
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**INDIAN IRRIGATION FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5639–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1140 Earnings on Investments, Indian Irrigation Fund .....	10	2	2
2000 Total: Balances and receipts .....	10	2	3
Appropriations:			
Current law:			
2101 Indian Irrigation Fund .....	-10	-1	-1
5099 Balance, end of year .....		1	2

**Program and Financing** (in millions of dollars)

Identification code 014–5639–0–2–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	35	35	35
1101 Appropriation (special or trust) .....	10	1	1
1102 Appropriation (previously unavailable) .....		9	9
1120 Appropriations transferred to other acct [014–2301] .....	-10	-10	-10
1134 Appropriations precluded from obligation .....	-35	-35	-35
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	203	239	279
5001 Total investments, EOY: Federal securities: Par value .....	239	279	319
5096 Unexpired unavailable balance, SOY: Appropriations .....	203	238	264
5098 Unexpired unavailable balance, EOY: Appropriations .....	238	264	290

**WHITE EARTH SETTLEMENT FUND****Program and Financing** (in millions of dollars)

Identification code 014–2204–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments for White Earth Settlement .....		2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....		2	2

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		2	2
1930 Total budgetary resources available .....	1	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

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

**Budget authority and outlays, net:**

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

The White Earth Reservation Land Settlement Act of 1985 (P.L. 99–264) authorizes the payment of funds to eligible allottees or heirs of the White Earth Reservation in Minnesota, as determined by the Secretary of the In-

## WHITE EARTH SETTLEMENT FUND—Continued

terior. The payment of funds shall be treated as the final judgment, award, or compromise settlement under the provisions of Title 31, United States Code, section 1304.

INDIAN LAND AND WATER CLAIM SETTLEMENTS AND MISCELLANEOUS  
PAYMENTS TO INDIANS

*For payments and necessary administrative expenses for implementation of Indian land and water claim settlements pursuant to the White Earth Reservation Land Settlement Act of 1985, Public Law 99–264, as amended (25 U.S.C. 331 note), the Truckee-Carson-Pyramid Lake Water Rights Settlement Act, title II of Public Law 101–618, and the Hualapai Tribe Water Rights Settlement Act of 2022, Public Law 117–349, and for implementation of other land and water rights settlements, \$58,897,000, to remain available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–2303–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 White Earth .....		1	1
0025 Navajo Nation Water Resources Development Trust Fund .....		4	4
0027 Navajo Water Settlement .....		12	12
0028 Under the reporting threshold .....		1	1
0040 Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349) .....		10	12
0900 Total new obligations, unexpired accounts (object class 41.0) .....		28	30
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	38	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	59
1900 Budget authority (total) .....	1	1	59
1930 Total budgetary resources available .....	38	39	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	38	11	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	15	39
3010 New obligations, unexpired accounts .....		28	30
3020 Outlays (gross) .....	-1	-4	-34
3050 Unpaid obligations, end of year .....	15	39	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	15	39
3200 Obligated balance, end of year .....	15	39	35
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	59
Outlays, gross:			
4010 Outlays from new discretionary authority .....			30
4011 Outlays from discretionary balances .....	1	4	4
4020 Outlays, gross (total) .....	1	4	34
4180 Budget authority, net (total) .....	1	1	59
4190 Outlays, net (total) .....	1	4	34

## Land settlements:

*White Earth Reservation Land Settlement Act (P.L. 99–264).*—Funds are used to investigate and verify questionable transfers of land by which individual Indian allottees, or their heirs, were divested of ownership; and to pay compensation to said allottees or heirs in accordance with the Act. A major portion of work is contracted under P.L. 93–638, as amended, to the White Earth Reservation Business Committee.

## Water settlements:

*Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349).*—Funds are used for payments in accordance with the enacted settlement which establishes the Hualapai Water Trust Fund Account, which the Tribe can use to develop water infrastructure on its reservation;

and the Hualapai Water Settlement Implementation Fund Account for groundwater monitoring in the Truxton Basin.

## Miscellaneous Payments to Indians:

*Truckee River Operating Agreement (P.L. 101–618).*—Funds are used to pay the BIA share of ongoing administrative fees for the Truckee River Operating Agreement authorized in Section 205 of the Truckee-Carson-Pyramid Lake Water Settlement Act for services provided to implement the settlement. In addition, funds are used to pay the BIA share of the cost of operation and maintenance of Boca Dam and Reservoir pursuant to Section 7 of the Truckee River Operating Agreement.

## INDIAN WATER RIGHTS SETTLEMENT COMPLETION FUND

## Program and Financing (in millions of dollars)

Identification code 014–2699–0–1–452	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	272	65	65
1010 Unobligated balance transfer to other accts [014–0680] .....	-198		
1010 Unobligated balance transfer to other accts [014–4079] .....	-9		
1070 Unobligated balance (total) .....	65	65	65
1930 Total budgetary resources available .....	65	65	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	65	65	65
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

(P.L. 117–58) established the Indian Water Rights Settlement Completion Fund with the authority to transfer amounts to funds or accounts authorized to receive discretionary appropriations, or to satisfy other obligations identified by the Secretary of the Interior, under an Indian water settlement approved and authorized by an Act of Congress before the date of enactment of the Act, November 15, 2021. The Act provided \$2.5 billion in mandatory funding to be deposited in the Fund to remain available until expended.

## INDIAN LAND CONSOLIDATION

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–2103–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Indian Land Consolidation .....	3	8	
0801 Indian Land Consolidation (Reimbursable) .....		4	5
0900 Total new obligations, unexpired accounts .....	3	12	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	10	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		5	5
1900 Budget authority (total) .....	4	9	5
1930 Total budgetary resources available .....	13	19	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			3
3010 New obligations, unexpired accounts .....	3	12	5
3020 Outlays (gross) .....	-3	-9	-6
3050 Unpaid obligations, end of year .....		3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			3
3200 Obligated balance, end of year .....		3	2

Budget authority and outlays, net: Discretionary:				
4000	Budget authority, gross .....	4	9	5
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	7	5
4011	Outlays from discretionary balances .....	2	2	1
4020	Outlays, gross (total) .....	3	9	6
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:				
4030	Federal sources .....		-5	-5
4040	Offsets against gross budget authority and outlays (total) ....		-5	-5
4180	Budget authority, net (total) .....	4	4	
4190	Outlays, net (total) .....	3	4	1

The 2026 Budget proposes to eliminate funding for the Indian Land Consolidation Program.

**Object Classification** (in millions of dollars)

Identification code 014–2103–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	2	2
32.0	Land and structures .....	1	6
99.0	Direct obligations .....	3	8
99.0	Reimbursable obligations .....		4
99.9	Total new obligations, unexpired accounts .....	3	12

**Employment Summary**

Identification code 014–2103–0–1–452	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	12	12

## INDIAN WATER RIGHTS AND HABITAT ACQUISITION PROGRAM

**Program and Financing** (in millions of dollars)

Identification code 014–5505–0–2–303	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	3	3
1930	Total budgetary resources available .....	3	3
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	3	3
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		

Funds were appropriated in 2003 for the settlement of the water claims of the Shivwits Band of the Paiute Indian Tribe of Utah in order to complete the requirements of the settlement as authorized by P.L. 106–263, which specified the use of the Land and Water Conservation Fund for the implementation of the water rights and habitat acquisition program.

## OPERATION AND MAINTENANCE OF QUARTERS

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5051–0–2–452	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....		
Receipts:			
Current law:			
1130	Rents and Charges for Quarters, Bureau of Indian Affairs .....	4	6
2000	Total: Balances and receipts .....	4	6
Appropriations:			
Current law:			
2101	Operation and Maintenance of Quarters .....	-4	-6
5099	Balance, end of year .....		

**Program and Financing** (in millions of dollars)

Identification code 014–5051–0–2–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Operations and maintenance .....	6	6
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	8	6
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	4	6
1930	Total budgetary resources available .....	12	12
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	6	6

**Change in obligated balance:**

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1
3010	New obligations, unexpired accounts .....	6	6
3020	Outlays (gross) .....	-6	-7
3050	Unpaid obligations, end of year .....	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1
3200	Obligated balance, end of year .....	1	

**Budget authority and outlays, net:**

Mandatory:			
4090	Budget authority, gross .....	4	6
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2	6
4101	Outlays from mandatory balances .....	4	1
4110	Outlays, gross (total) .....	6	7
4180	Budget authority, net (total) .....	4	6
4190	Outlays, net (total) .....	6	7

The Federal Employees Quarters and Facilities Act of 1964 (P.L. 88–459) is the basic authority under which the Secretary may use funds from the rental of quarters to defray the costs of operation and maintenance incidental to the employee quarters program. Public Law 98–473 established a special Fund, to remain available until expended, for the operation and maintenance of quarters.

**Object Classification** (in millions of dollars)

Identification code 014–5051–0–2–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	1	1
11.3	Other than full-time permanent .....	1	1
11.9	Total personnel compensation .....	2	2
12.1	Civilian personnel benefits .....	1	1
23.3	Communications, utilities, and miscellaneous charges .....	1	1
25.4	Operation and maintenance of facilities .....	1	1
26.0	Supplies and materials .....	1	1
99.0	Direct obligations .....	6	6
99.9	Total new obligations, unexpired accounts .....	6	6

**Employment Summary**

Identification code 014–5051–0–2–452	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	29	29

## MISCELLANEOUS PERMANENT APPROPRIATIONS

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	8	8
Receipts:			
Current law:			
1130	Deposits, Operation and Maintenance, Indian Irrigation Systems .....	40	39

MISCELLANEOUS PERMANENT APPROPRIATIONS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
1130 Power Revenues, Indian Irrigation Projects .....	101	90	90
1140 Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems .....	3	1	1
1140 Earnings on Investments, Indian Irrigation Projects .....	2	2	1
1199 Total current law receipts .....	146	132	131
1999 Total receipts .....	146	132	131
2000 Total: Balances and receipts .....	154	140	142
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations .....	-146	-130	-130
2103 Miscellaneous Permanent Appropriations .....		-1	-1
2132 Miscellaneous Permanent Appropriations .....		2	2
2199 Total current law appropriations .....	-146	-129	-129
2999 Total appropriations .....	-146	-129	-129
5099 Balance, end of year .....	8	11	13

## Program and Financing (in millions of dollars)

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Operation and maintenance, Indian irrigation systems .....	36	36	36
0003 Power systems, Indian irrigation projects .....	101	73	73
0004 Alaska resupply program .....	1	2	2
0900 Total new obligations, unexpired accounts .....	138	111	111
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	83	95	115
1021 Recoveries of prior year unpaid obligations .....	4	2	2
1070 Unobligated balance (total) .....	87	97	117
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	146	130	130
1203 Appropriation (previously unavailable)(special or trust) ....		1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-2	-2
1260 Appropriations, mandatory (total) .....	146	129	129
1900 Budget authority (total) .....	146	129	129
1930 Total budgetary resources available .....	233	226	246
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	95	115	135

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	35	49
3010 New obligations, unexpired accounts .....	138	111	111
3020 Outlays (gross) .....	-134	-95	-139
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-2	-2
3050 Unpaid obligations, end of year .....	35	49	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	35	49
3200 Obligated balance, end of year .....	35	49	19

## Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	7		
Mandatory:			
4090 Budget authority, gross .....	146	129	129
Outlays, gross:			
4100 Outlays from new mandatory authority .....	65	65	65
4101 Outlays from mandatory balances .....	62	30	74
4110 Outlays, gross (total) .....	127	95	139
4180 Budget authority, net (total) .....	146	129	129
4190 Outlays, net (total) .....	134	95	139

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	82	94	102
5001 Total investments, EOY: Federal securities: Par value .....	94	102	110

*Claims and treaty obligations.*—Payments are made to fulfill treaty obligations with the Senecas of New York (Act of February 19, 1831), the Six Nations of New York (Act of November 11, 1794), and the Pawnees of Oklahoma (the treaty of September 24, 1857).

*Operation and maintenance, Indian irrigation systems.*—Revenues derived from charges for operation and maintenance of Indian irrigation projects are used to defray in part the cost of operating and maintaining these projects (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895, P.L. 98–146).

*Power systems, Indian irrigation projects.*—Revenues collected from the sale of electric power by the Colorado River and Flathead power systems are used to operate and maintain those systems (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895; 65 Stat. 254, P.L. 98–146). This activity also includes Cochiti Wet Field Solution funds that were transferred from the Corps of Engineers to pay for operation and maintenance, repair, and replacement of the on-going drainage system (P.L. 102–358).

*Alaska resupply program.*—Revenues collected from operation of the Alaska Resupply Program are used to operate and maintain this program (P.L. 77–457, 56 Stat. 95).

## Object Classification (in millions of dollars)

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	17	17	17
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	20	20	20
12.1 Civilian personnel benefits .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	52	40	40
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	39	21	21
25.3 Other goods and services from Federal sources .....	2	7	7
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	5	3	3
26.0 Supplies and materials .....	6	6	6
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	138	111	111

## Employment Summary

Identification code 014–9925–0–2–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	235	235	235

## INDIAN DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–4416–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0715 Other (Rounding) .....		1	1
0743 Interest on downward reestimates .....	1		
0900 Total new obligations, unexpired accounts .....	1	1	1
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1900 Budget authority (total) .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1

Financing disbursements:				
4110	Outlays, gross (total) .....	1	1	1
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-1	.....	.....
4123	Collections of loans .....	.....	-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

**Status of Direct Loans** (in millions of dollars)

Identification code 014-4416-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1290 Outstanding, end of year .....	1	1	1

**Balance Sheet** (in millions of dollars)

Identification code 014-4416-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net .....	1	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1	1
1405 Allowance for subsidy cost (-) .....	.....	.....
1499 Net present value of assets related to direct loans .....	1	1
1999 Total assets .....	2	2
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	.....	.....
2104 Resources payable to Treasury .....	.....	.....
2105 Other .....	2	2
2999 Total liabilities .....	2	2
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	2	2

**REVOLVING FUND FOR LOANS LIQUIDATING ACCOUNT****Status of Direct Loans** (in millions of dollars)

Identification code 014-4409-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1290 Outstanding, end of year .....	1	1	1

**Balance Sheet** (in millions of dollars)

Identification code 014-4409-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1601 Direct loans, gross .....	1	1
1602 Interest receivable .....	.....	.....
1603 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1699 Value of assets related to direct loans .....	1	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	1	1
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	1	1

**INDIAN GUARANTEED LOAN PROGRAM ACCOUNT**

For the cost of administrative expenses, as authorized by the Indian Financing Act of 1974, Public Law 93-262, as amended (25 U.S.C. 1451 et seq.), and of guaranteed loans and insured loans, \$1,000,000, to remain available until September

30, 2027: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Program and Financing** (in millions of dollars)

Identification code 014-2628-0-1-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0702 Loan guarantee subsidy .....	12	10	.....
0705 Reestimates of direct loan subsidy .....	1	.....	.....
0707 Reestimates of loan guarantee subsidy .....	1	1	.....
0708 Interest on reestimates of loan guarantee subsidy .....	.....	2	.....
0709 Administrative expenses .....	2	2	1
0900 Total new obligations, unexpired accounts .....	16	15	1

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	2	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	1
Appropriations, mandatory:			
1200 Appropriation .....	2	2	.....
1900 Budget authority (total) .....	15	15	1
1930 Total budgetary resources available .....	17	16	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	10	18
3010 New obligations, unexpired accounts .....	16	15	1
3020 Outlays (gross) .....	-17	-7	-4
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	10	18	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	10	18
3200 Obligated balance, end of year .....	10	18	15

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	13	13	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	3	.....
4011 Outlays from discretionary balances .....	10	2	4
4020 Outlays, gross (total) .....	15	5	4
Mandatory:			
4090 Budget authority, gross .....	2	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	.....
4180 Budget authority, net (total) .....	15	15	1
4190 Outlays, net (total) .....	17	7	4

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

Identification code 014-2628-0-1-452	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Indian Guaranteed Loans .....	199	221	.....
215002 Indian Insured Loans .....	3	3	.....
215999 Total loan guarantee levels .....	202	224	.....
Guaranteed loan subsidy (in percent):			
232001 Indian Guaranteed Loans .....	6.04	5.01	.....
232002 Indian Insured Loans .....	5.74	4.89	.....
232999 Weighted average subsidy rate .....	6.04	5.01	.....
Guaranteed loan subsidy budget authority:			
233001 Indian Guaranteed Loans .....	12	11	.....
233999 Total subsidy budget authority .....	12	11	.....
Guaranteed loan subsidy outlays:			
234001 Indian Guaranteed Loans .....	3	1	.....
234002 Indian Insured Loans .....	10	1	.....
234999 Total subsidy outlays .....	13	2	.....

## INDIAN GUARANTEED LOAN PROGRAM ACCOUNT—Continued

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 Indian Guaranteed Loans .....	-12	-19	.....
235999 Total guaranteed loan reestimates .....	-12	-19	.....
Administrative expense data:			
3510 Budget authority .....	1	1	1
3590 Outlays from new authority .....	1	1	1

The 2026 Budget eliminates this program and does not provide funding for new loan subsidies. Resources for management of existing guaranteed and insured loans are maintained.

## Object Classification (in millions of dollars)

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....		1	.....
25.3 Other goods and services from Federal sources .....	2	1	1
41.0 Grants, subsidies, and contributions .....	14	13	.....
99.9 Total new obligations, unexpired accounts .....	16	15	1

## Employment Summary

Identification code 014–2628–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		7	3

## INDIAN GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–4415–0–3–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0003 Interest supplement payments .....	4	2	2
Credit program obligations:			
0711 Default claim payments on principal .....		2	2
0712 Default claim payments on interest .....		1	1
0742 Downward reestimates paid to receipt accounts .....	10	17	.....
0743 Interest on downward reestimates .....	4	4	.....
0791 Direct program activities, subtotal .....	14	24	3
0900 Total new obligations, unexpired accounts .....	18	26	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	66	40
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	20	3	.....
1801 Change in uncollected payments, Federal sources .....	-2	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....		-3	.....
1850 Spending auth from offsetting collections, mand (total) .....	18	.....	.....
1900 Budget authority (total) .....	18	.....	.....
1930 Total budgetary resources available .....	84	66	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	66	40	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			21
3010 New obligations, unexpired accounts .....	18	26	5
3020 Outlays (gross) .....	-18	-5	-5
3050 Unpaid obligations, end of year .....		21	21
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-11	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-11	-9	12

3200	Obligated balance, end of year .....	-9	12	12
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	18	.....	.....
Financing disbursements:				
4110	Outlays, gross (total) .....	18	5	5
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Payments from program account .....	-15	-3	.....
4122	Interest on uninvested funds .....	-1	.....	.....
4123	Non-Federal sources .....	-4	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-20	-3	.....
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
4160	Budget authority, net (mandatory) .....		-3	.....
4170	Outlays, net (mandatory) .....	-2	2	5
4180	Budget authority, net (total) .....		-3	.....
4190	Outlays, net (total) .....	-2	2	5

## Status of Guaranteed Loans (in millions of dollars)

Identification code 014–4415–0–3–452		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	202	223	.....
2150	Total guaranteed loan commitments .....	202	223	.....
2199	Guaranteed amount of guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	533	542	551
2231	Disbursements of new guaranteed loans .....	93	93	93
2251	Repayments and prepayments .....	-82	-82	-82
2261	Adjustments: Terminations for default that result in loans receivable .....	-2	-2	-2
2290	Outstanding, end of year .....	542	551	560
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	478	478	478
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	2	3	4
2331	Disbursements for guaranteed loan claims .....	2	2	2
2351	Repayments of loans receivable .....	-1	-1	-1
2361	Write-offs of loans receivable .....	.....	.....	.....
2390	Outstanding, end of year .....	3	4	5

## Balance Sheet (in millions of dollars)

Identification code 014–4415–0–3–452		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	56	56
Investments in U.S. securities:			
1106	Receivables, net .....	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	2	3
1502	Interest receivable .....		
1505	Allowance for subsidy cost (-) .....	-1	-1
1599	Net present value of assets related to defaulted guaranteed loans .....	1	2
1901	Other Federal assets: Upward Subsidy Reestimate Receivable .....		
1999	Total assets .....	58	59
LIABILITIES:			
Federal liabilities:			
2103	Debt .....		
2105	Other-Downward Reestimate .....	15	20
2204	Non-Federal liabilities: Liabilities for loan guarantees .....	43	39
2999	Total liabilities .....	58	59
NET POSITION:			
3300	Cumulative results of operations .....		

4999 Total liabilities and net position ..... 58 59

### INDIAN LOAN GUARANTY AND INSURANCE FUND LIQUIDATING ACCOUNT

#### Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4410-0-3-452	2024 actual	2025 est.	2026 est.
<b>Addendum:</b>			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	1	1	1
2351 Repayments of loans receivable .....			
2390 Outstanding, end of year .....	1	1	1

#### Balance Sheet (in millions of dollars)

Identification code 014-4410-0-3-452	2023 actual	2024 actual
<b>ASSETS:</b>		
1701 Defaulted guaranteed loans, gross .....	1	1
1702 Interest receivable .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1799 Value of assets related to loan guarantees .....	1	1
1999 Total assets .....	1	1

### SELIS-QLISPE KSANKA SETTLEMENT TRUST FUND

#### Program and Financing (in millions of dollars)

Identification code 014-5740-0-2-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 CSKT Water Settlement .....	130	90	90
0900 Total new obligations, unexpired accounts (object class 41.0) .....	130	90	90
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	130	90	90
1930 Total budgetary resources available .....	130	90	90
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	130	90	90
3020 Outlays (gross) .....	-130	-90	-90
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	130	90	90
Outlays, gross:			
4100 Outlays from new mandatory authority .....	111	90	90
4101 Outlays from mandatory balances .....	19		
4110 Outlays, gross (total) .....	130	90	90
4180 Budget authority, net (total) .....	130	90	90
4190 Outlays, net (total) .....	130	90	90

The Selis-QLispe Ksanka Settlement Trust Fund was established in the Montana Water Rights Protection Act (P.L. 116-260). The Act settles claims to water rights in Montana for the Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation. The Act authorizes annual payments of \$90,000,000 to the Trust Fund out of any Funds in the Treasury not otherwise appropriated starting in fiscal year 2021 through fiscal year 2030 for a total of \$900,000,000. The Act also authorizes discretionary appropriations of \$1,000,000,000 for deposit in the Trust Fund. The Trust Fund includes two accounts: the Salish and Kootenai Compact Account and the Salish and Kootenai Settlement implementation Account. Funds deposited into the account are adjusted to reflect fluctuations in costs oc-

curing after the date of enactment of the Act up to the day of deposit to the Fund. The Trust Fund is interest bearing.

### Trust Funds

#### GIFTS AND DONATIONS

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1130 Gifts and Donations, Bureau of Indian Affairs .....	3	1	1
2000 Total: Balances and receipts .....	3	1	1
<b>Appropriations:</b>			
Current law:			
2101 Gifts and Donations .....	-3	-1	-1
5099 Balance, end of year .....			

#### Program and Financing (in millions of dollars)

Identification code 014-8367-0-7-452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	1	1
1930 Total budgetary resources available .....	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		2	2
3010 New obligations, unexpired accounts .....	2	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 .....		2	2
3200 Obligated balance, end of year .....	2	2	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	1
4180 Budget authority, net (total) .....	3	1	1
4190 Outlays, net (total) .....		1	1

### BUREAU OF INDIAN EDUCATION

#### Federal Funds

#### OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5621-0-2-452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Education .....	2	3	3
2000 Total: Balances and receipts .....	2	3	3
<b>Appropriations:</b>			
Current law:			
2101 Operation and Maintenance of Quarters, Bureau of Indian Education .....	-2	-3	-3

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN  
EDUCATION—Continued

## Special and Trust Fund Receipts—Continued

Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 OM Quarters .....		3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....		3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	3	3
1930 Total budgetary resources available .....	2	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....		3	3
3020 Outlays (gross) .....		-2	-2
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4180 Budget authority, net (total) .....	2	3	3
4190 Outlays, net (total) .....		2	2

## Employment Summary

Identification code 014–5621–0–2–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

## OPERATION OF INDIAN EDUCATION PROGRAMS

For expenses necessary for the operation of Indian education programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2001–2019), and the Tribally Controlled Schools Act of 1988, Public Law 100–297, as amended (25 U.S.C. 2501 et seq.), \$867,992,000 to remain available until September 30, 2027, except as otherwise provided herein: Provided, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$697,345,000 for school operations costs of Bureau-funded schools and other education programs shall become available on June 1, 2026, and shall remain available until September 30, 2027: Provided further, That notwithstanding any other provision of law, including but not limited to 25 U.S.C. 5301 et seq. and section 1128 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2008), not to exceed \$95,822,000 within and only from such amounts made available for school operations shall be available for administrative cost grants associated with grants approved prior to June 1, 2026: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education .....	1,153	1,153	790
0003 American Rescue Plan (P.L. 117–2) .....	62	2	2
0100 Direct program activities, subtotal .....	1,215	1,155	792
0799 Total direct obligations .....	1,215	1,155	792
0807 OIEP Reimbursable .....	400	400	400
0809 Reimbursable program activities, subtotal .....	400	400	400
0899 Total reimbursable obligations .....	400	400	400
0900 Total new obligations, unexpired accounts .....	1,615	1,555	1,192
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	621	481	264
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	569		
1010 Unobligated balance transfer to other accts [014–2100] .....	-13		
1011 Unobligated balance transfer from other acct [047–0616] .....	3		2
1021 Recoveries of prior year unpaid obligations .....	17		
1070 Unobligated balance (total) .....	628	481	266
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,132	1,132	868
1120 Appropriations transferred to other acct [014–2100] .....	-55		
1160 Appropriation, discretionary (total) .....	1,077	1,132	868
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	437	106	106
1701 Change in uncollected payments, Federal sources .....	-46	100	100
1750 Spending auth from offsetting collections, disc (total) .....	391	206	206
1900 Budget authority (total) .....	1,468	1,338	1,074
1930 Total budgetary resources available .....	2,096	1,819	1,340
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	481	264	148
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	377	391	865
3010 New obligations, unexpired accounts .....	1,615	1,555	1,192
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-1,578	-1,081	-1,226
3040 Recoveries of prior year unpaid obligations, unexpired .....	-17		
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	391	865	831
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-119	-68	-168
3070 Change in uncollected pymts, Fed sources, unexpired .....	46	-100	-100
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-68	-168	-268
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	258	323	697
3200 Obligated balance, end of year .....	323	697	563
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,468	1,338	1,074
Outlays, gross:			
4010 Outlays from new discretionary authority .....	642	602	510
4011 Outlays from discretionary balances .....	834	443	680
4020 Outlays, gross (total) .....	1,476	1,045	1,190
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-423	-106	-106
4033 Non-Federal sources .....	-18	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-441	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	46	-100	-100
4052 Offsetting collections credited to expired accounts .....	4	2	2
4060 Additional offsets against budget authority only (total) .....	50	-98	-98
4070 Budget authority, net (discretionary) .....	1,077	1,132	868
4080 Outlays, net (discretionary) .....	1,035	937	1,082
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	102	36	36
4180 Budget authority, net (total) .....	1,077	1,132	868



4190 Outlays, net (total) ..... 1,137 973 1,118

The Operation of Indian Education Programs appropriation provides school operations resources for education-related services and benefits provided to federally recognized Indian Tribes, individual American Indians and Alaska Natives, and Bureau of Indian Education-funded schools.

**Object Classification** (in millions of dollars)

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	49	49	42
11.3 Other than full-time permanent .....	118	118	78
11.5 Other personnel compensation .....	12	12	12
11.9 Total personnel compensation .....	179	179	132
12.1 Civilian personnel benefits .....	64	64	50
21.0 Travel and transportation of persons .....	7	7	7
23.3 Communications, utilities, and miscellaneous charges .....	32	32	11
25.1 Advisory and assistance services .....	14	14	14
25.2 Other services from non-Federal sources .....	65	65	30
25.3 Other goods and services from Federal sources .....	12	12	12
25.4 Operation and maintenance of facilities .....	19	19	15
25.6 Medical care .....	2	2	2
25.7 Operation and maintenance of equipment .....	12	12	8
26.0 Supplies and materials .....	36	36	20
31.0 Equipment .....	15	15	10
32.0 Land and structures .....	22	22	15
41.0 Grants, subsidies, and contributions .....	736	676	466
99.0 Direct obligations .....	1,215	1,155	792
99.0 Reimbursable obligations .....	400	400	400
99.9 Total new obligations, unexpired accounts .....	1,615	1,555	1,192

**Employment Summary**

Identification code 014–2106–0–1–501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	2,240	2,161	2,135
2001 Reimbursable civilian full-time equivalent employment .....	504	504	531

**EDUCATION CONSTRUCTION**

For construction, repair, improvement, and maintenance of buildings, utilities, and other facilities necessary for the operation of Indian education programs, including architectural and engineering services by contract; acquisition of lands, and interests in lands; \$48,114,000, to remain available until expended: Provided, That in order to ensure timely completion of construction projects, the Secretary of the Interior may assume control of a project and all funds related to the project, if, not later than 18 months after the date of the enactment of this Act, any Tribally Controlled Schools Act of 1998, part B of title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), grantee receiving funds appropriated in this Act or in any prior Act, has not completed the planning and design phase of the project and commenced construction.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**EDUCATION CONSTRUCTION**

■ For an additional amount for "Education Construction", \$153,000,000, to remain available until expended, for necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024: Provided, That such amount 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. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

**Program and Financing** (in millions of dollars)

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Education Construction .....	210	210	48
0003 2025 Disaster Supplemental (P.L. 115–158) .....	.....	153	.....
0799 Total direct obligations .....	210	363	48
0900 Total new obligations, unexpired accounts .....	210	363	48

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	512	542	567
1021 Recoveries of prior year unpaid obligations .....	5	.....	.....
1070 Unobligated balance (total) .....	517	542	567
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	235	388	48
1930 Total budgetary resources available .....	752	930	615
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	542	567	567

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	296	347	398
3010 New obligations, unexpired accounts .....	210	363	48
3020 Outlays (gross) .....	-154	-312	-192
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	347	398	254
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	296	347	398
3200 Obligated balance, end of year .....	347	398	254

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	235	388	48
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4	158	12
4011 Outlays from discretionary balances .....	150	154	180
4020 Outlays, gross (total) .....	154	312	192
4180 Budget authority, net (total) .....	235	388	48
4190 Outlays, net (total) .....	154	312	192

The Education Construction program supports the Bureau of Indian Education (BIE) by renovating or replacing BIE-funded schools and dormitories to provide an environment conducive to quality educational achievement and improved opportunities for Indian students. The program provides safe, and functional facilities to students attending BIE-funded schools and dormitories.

**Object Classification** (in millions of dollars)

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	2	2	2
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	76	76	10
25.4 Operation and maintenance of facilities .....	8	8	8
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	120	273	24
99.9 Total new obligations, unexpired accounts .....	210	363	48

**Employment Summary**

Identification code 014–2105–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	13	13	13

**Trust Funds****GIFTS AND DONATIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Receipts, Gifts and Donations .....	2	1	1
2000 Total: Balances and receipts .....	2	1	1

**GIFTS AND DONATIONS—Continued**  
**Special and Trust Fund Receipts—Continued**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
Appropriations:			
Current law:			
2101 Gifts and Donations .....	-2	-1	-1
5099 Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Gifts and Donations, Bureau of Indian Affairs (Direct) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	1	1
1930 Total budgetary resources available .....	6	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	-1	-2	-1
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	1	1	
4110 Outlays, gross (total) .....	2	2	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	2	1

*Donations and contributed funds.*—The Secretary of the Interior may accept donations of funds or other property, and may use the donated property in accordance with the terms of the donation in furtherance of any program authorized by other provision of law for the benefit of Indians (25 U.S.C. 5341).

**Object Classification (in millions of dollars)**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent .....			1
41.0 Grants, subsidies, and contributions .....	2	1	
99.9 Total new obligations, unexpired accounts .....	2	1	1

**Employment Summary**

Identification code 014–8361–0–7–501	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	6	6	7

**ADMINISTRATIVE PROVISIONS**

*The Bureau of Indian Affairs and the Bureau of Indian Education may carry out the operation of Indian programs by direct expenditure, contracts, cooperative agreements, compacts, and grants, either directly or in cooperation with States and other organizations.*

*Notwithstanding the Act of September 22, 1961, Public Law 87–279, as amended (25 U.S.C. 15), the Bureau of Indian Affairs may contract for services in support of the management, operation, and maintenance of the Power Division of the San Carlos Irrigation Project.*

*Notwithstanding any other provision of law, no funds available to the Bureau of Indian Affairs or the Bureau of Indian Education for central office oversight and Executive Direction and Administrative Services (except Executive Direction and Administrative Services funding for Tribal Priority Allocations, regional offices, and facilities operations and maintenance) shall be available for contracts, grants, compacts, or cooperative agreements with the Bureau of Indian Affairs or the Bureau of Indian Education under the provisions of the Indian Self-Determination Act or the Tribal Self-Governance Act of 1994, Public Law 103–413.*

*In the event any tribe returns appropriations made available by this Act to the Bureau of Indian Affairs or the Bureau of Indian Education, this action shall not diminish the Federal Government's trust responsibility to that tribe, or the government-to-government relationship between the United States and that tribe, or that tribe's ability to access future appropriations.*

*Notwithstanding any other provision of law, no funds available to the Bureau of Indian Education, other than the amounts provided herein for assistance to public schools under the Act of April 16, 1934, as amended (25 U.S.C. 5342 et seq.), shall be available to support the operation of any elementary or secondary school in the State of Alaska.*

*No funds available to the Bureau of Indian Education shall be used to support expanded grades for any school or dormitory beyond the grade structure in place or approved by the Secretary of the Interior at each school in the Bureau of Indian Education school system as of October 1, 1995, except that the Secretary of the Interior may waive this prohibition to support expansion of up to one additional grade when the Secretary determines such waiver is needed to support accomplishment of the mission of the Bureau of Indian Education, or more than one grade to expand the elementary grade structure for Bureau-funded schools with a K-2 grade structure on October 1, 1996. Appropriations made available in this or any prior Act for schools funded by the Bureau shall be available, in accordance with the Bureau's funding formula, only to the schools in the Bureau school system as of September 1, 1996, and to any school or school program that was reinstated in fiscal year 2012. Funds made available under this Act may not be used to establish a charter school at a Bureau-funded school (as that term is defined in section 1141 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2021)), except that a charter school that is in existence on the date of the enactment of this Act and that has operated at a Bureau-funded school before September 1, 1999, may continue to operate during that period, but only if the charter school pays to the Bureau a pro rata share of funds to reimburse the Bureau for the use of the real and personal property (including buses and vans), the funds of the charter school are kept separate and apart from Bureau funds, and the Bureau does not assume any obligation for charter school programs of the State in which the school is located if the charter school loses such funding. Employees of Bureau-funded schools sharing a campus with a charter school and performing functions related to the charter school's operation and employees of a charter school shall not be treated as Federal employees for purposes of chapter 171 of title 28, United States Code.*

*Notwithstanding any other provision of law, including section 113 of the Department of the Interior and Related Agencies Appropriations Act, 2000, Appendix C of Public Law 106–113, if in fiscal year 2003 or 2004 a grantee received indirect and administrative costs pursuant to a distribution formula based on section 5(f) of Public Law 101–301, the Secretary shall continue to distribute indirect and administrative cost funds to such grantee using the section 5(f) distribution formula.*

*Funds available under this Act may not be used to establish satellite locations of schools in the Bureau school system as of September 1, 1996, except that the Secretary may waive this prohibition in order for an Indian tribe to provide language and cultural immersion educational programs for non-public schools located within the jurisdictional area of the tribal government which exclusively serve tribal members, do not include grades beyond those currently served at the existing Bureau-funded school, provide an educational environment with educator presence and academic facilities comparable to the Bureau-funded school, comply with all applicable Tribal, Federal, or State health and safety standards, and the Americans with Disabilities Act, and demonstrate the benefits of establishing operations at a satellite location in lieu of incurring extraordinary costs, such as for transportation or other impacts to students such as those caused by busing students extended distances: Provided, That no funds available under this Act may be used to fund operations, maintenance, rehabilitation, construction, or other facilities-related costs for such assets that are not owned by the Bureau: Provided further, That the term "satellite school" means a school location physically separated from the existing Bureau school by more than 50 miles but that forms part of the existing school in all other respects.*

Funds made available for Tribal Priority Allocations within Operation of Indian Programs and Operation of Indian Education Programs may be used to execute requested adjustments in tribal priority allocations initiated by an Indian tribe.

## BUREAU OF TRUST FUNDS ADMINISTRATION

**Federal Funds****FEDERAL TRUST PROGRAMS**

(INCLUDING TRANSFER OF FUNDS)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, \$100,009,000, to remain available until expended, of which not to exceed \$8,676,000 from this or any other Act, may be available for settlement support: Provided, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant: Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994, Public Law 103–412 (25 U.S.C. 4011) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Program operations, support, and improvements .....	110	98	98
0002 Executive direction .....	2	2	2
0799 Total direct obligations .....	112	100	100
0900 Total new obligations, unexpired accounts .....	112	100	100
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	16	14	14
1021 Recoveries of prior year unpaid obligations .....	7		
1070 Unobligated balance (total) .....	23	14	14
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	100	100	100
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3		
1900 Budget authority (total) .....	103	100	100
1930 Total budgetary resources available .....	126	114	114
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	14	14	14

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	47	34	8
3010 New obligations, unexpired accounts .....	112	100	100
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-119	-126	-99
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	34	8	9
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	47	34	8
3200 Obligated balance, end of year .....	34	8	9

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	103	100	100
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	77	90	90
4011 Outlays from discretionary balances .....	42	36	9
4020 Outlays, gross (total) .....	119	126	99
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-3	-1	
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....		1	
4060 Additional offsets against budget authority only (total) .....		1	
4070 Budget authority, net (discretionary) .....	100	100	100
4080 Outlays, net (discretionary) .....	116	125	99
4180 Budget authority, net (total) .....	100	100	100
4190 Outlays, net (total) .....	116	125	99

To provide financial Trust services to Indian Tribes, individual American Indians, and Alaska Natives, the 2026 Budget requests funds for the Bureau of Trust Funds Administration (BTFA) within the Office of the Assistant Secretary-Indian Affairs.

**Executive Direction.**—This activity supports BTFA staff and the Bureau's responsibilities and authorities for Indian trust fund management.

**Trust Operations and Program Operations.**—This activity supports the management and investment of approximately \$8.8 billion held in trust for Indian Tribes and individual Indians. Responsibilities include accurate and timely posting of receipts, investment, disbursement, reconciliation, and providing timely financial information to Indian Tribes and individual Indian money account holders.

**Object Classification** (in millions of dollars)

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	42	42	42
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	45	45	45
12.1 Civilian personnel benefits .....	17	17	17
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	4	3	3
25.2 Other services from non-Federal sources .....	22	15	15
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	15	11	11
25.7 Operation and maintenance of equipment .....	2	2	2
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	110	98	98
99.0 Reimbursable obligations .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	112	100	100

**Employment Summary**

Identification code 014–0120–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	421	436	392
2001 Reimbursable civilian full-time equivalent employment .....	5	3	5

## TRIBAL SPECIAL FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5265–0–2–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Special Fund .....	2	2	2
1140 Earnings on Investment, Tribal Special Fund .....	1	1	1
1199 Total current law receipts .....	3	3	3
1999 Total receipts .....	3	3	3
2000 Total: Balances and receipts .....	3	3	3
Appropriations:			
Current law:			
2101 Tribal Special Fund .....	-3	-3	-3
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014–5265–0–2–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tribal Special Fund (Direct) .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	3	3
1930 Total budgetary resources available .....	18	18	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	15	15

## Change in obligated balance:

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

## Budget authority and outlays, net:

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

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	15	15	17
5001 Total investments, EOY: Federal securities: Par value .....	15	17	16
5010 Total investments, SOY: non-Fed securities: Market value .....	84	84	81
5011 Total investments, EOY: non-Fed securities: Market value .....	84	81	79

The Tribal Special Fund includes the following accounts: Tribal Economic Recovery Fund which consists of the Papago Cooperative Fund, Ute Tribe Trust Fund, and Cochiti Wetfields.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

## TRUST LAND CONSOLIDATION FUND

## Program and Financing (in millions of dollars)

Identification code 014–5670–0–2–452	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	1	1	1
1953 Expired unobligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Trust Funds

## TRIBAL TRUST FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8030–0–7–452	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1	2	2
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Trust Fund .....	43	44	46
1130 Return of Principal from Private Sector Investments, Tribal Trust Fund .....	357	371	386
1130 Miscellaneous Sales of Assets, Tribal Trust Fund .....	155	162	168
1140 Earnings on Investments, Tribal Trust Fund .....	14	14	15
1199 Total current law receipts .....	569	591	615
1999 Total receipts .....	569	591	615
2000 Total: Balances and receipts .....	570	593	617
Appropriations:			
Current law:			
2101 Tribal Trust Fund .....	-568	-591	-615
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–8030–0–7–452	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Tribal Trust Fund (Direct) .....	195	591	615
0900 Total new obligations, unexpired accounts (object class 41.0) .....	195	591	615

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	299	672	672
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	568	591	615
1930 Total budgetary resources available .....	867	1,263	1,287
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	672	672	672

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	195	591	615
3020 Outlays (gross) .....	-195	-591	-615

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	568	591	615
Outlays, gross:			
4100 Outlays from new mandatory authority .....		550	572
4101 Outlays from mandatory balances .....	195	41	43
4110 Outlays, gross (total) .....	195	591	615
4180 Budget authority, net (total) .....	568	591	615
4190 Outlays, net (total) .....	195	591	615

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	304	743	700
5001 Total investments, EOY: Federal securities: Par value .....	743	700	650
5010 Total investments, SOY: non-Fed securities: Market value .....	1,064	826	801
5011 Total investments, EOY: non-Fed securities: Market value .....	826	801	759

The Tribal Trust Fund includes the following accounts: White Mountain Apache Tribe Fund, Confederated Salish and Kootenai Tribes Water Rights Settlement Fund, Blackfeet Nation Fund, and Navajo Trust Fund.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific Acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

## DEPARTMENTAL OFFICES

### Federal Funds

#### OFFICE OF THE SECRETARY

#### DEPARTMENTAL OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

*For necessary expenses for management of the Department of the Interior and for grants and cooperative agreements, as authorized by law, \$124,012,000, to remain available until September 30, 2027; of which not to exceed \$15,000 may be for official reception and representation expenses; of which up to \$1,000,000 shall be available for workers compensation payments and unemployment compensation payments associated with the orderly closure of the United States Bureau of Mines; and of which \$19,295,000 for Indian land, mineral, and resource valuation activities shall remain available until expended: Provided, That funds for Indian land, mineral, and resource valuation activities may, as needed, be transferred to and merged with the Bureau of Indian Affairs "Operation of Indian Programs" and Bureau of Indian Education "Operation of Indian Education Programs" accounts and the Bureau of Trust Funds Administration "Federal Trust Programs" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2026, as authorized by the Indian Self-Determination Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0012 Leadership and Administration - Direct .....	113	113	88
0013 Management Services - Direct .....	26	33	37
0019 2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	233	157	157
0020 2022 Inflation Reduction Act (P.L. 117-169) .....	31	31	31
0021 LWCf - Mandatory (GAOA, P.L. 116-152) .....	22	22	2
0100 Direct program subtotal .....	425	356	315
0799 Total direct obligations .....	425	356	315
0804 Leadership and Administration - Reimbursable .....	81	38	34
0805 Management Services - Reimbursable .....	1	1	1
0807 2022 Bipartisan Infrastructure Law (P.L. 117-58) - Reimb .....	7	6	6
0808 2022 Inflation Reduction Act (P.L. 117-169) - Reimbursable ....	1	1	1
0899 Total reimbursable obligations .....	90	46	42
0900 Total new obligations, unexpired accounts .....	515	402	357
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	306	153	113
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	234	104	
1010 Unobligated balance transfer to other accts - FWS [014-1611] .....	-1		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-20		
1021 Recoveries of prior year unpaid obligations .....	9	3	3
1070 Unobligated balance (total) .....	294	156	116
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	147	147	124
1120 Appropriations transferred to other acct - BIA [014-2100] .....	-2		

1120 Appropriations transferred to other acct - FWS [014-1611] .....	-8		
1160 Appropriation, discretionary (total) .....	137	147	124
Advance appropriations, discretionary:			
1170 Advance appropriation .....	142	142	142
1172 Advance appropriations transferred to other accounts - OIG [014-0104] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	141	141	141
Appropriations, mandatory:			
1201 Appropriation (GAOA P.L. 116-152) .....	19	19	2
1202 Appropriation (previously unavailable) .....		1	1
1203 Appropriation (previously unavailable)(special or trust) ....	1		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	
1260 Appropriations, mandatory (total) .....	19	19	3
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	82	46	42
1701 Change in uncollected payments, Federal sources .....	-11		
1750 Spending auth from offsetting collections, disc (total) .....	71	46	42
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	6	
1801 Change in uncollected payments, Federal sources .....	6		
1850 Spending auth from offsetting collections, mand (total) .....	7	6	
1900 Budget authority (total) .....	375	359	310
1930 Total budgetary resources available .....	669	515	426
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	153	113	69

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	150	216	184
3010 New obligations, unexpired accounts .....	515	402	357
3011 Obligations ("upward adjustments"), expired accounts .....	7		
3020 Outlays (gross) .....	-446	-430	-398
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	-3	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-1	-1	-1
3050 Unpaid obligations, end of year .....	216	184	139
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-53	-34	-34
3070 Change in uncollected pymts, Fed sources, unexpired .....	5		
3071 Change in uncollected pymts, Fed sources, expired .....	14		
3090 Uncollected pymts, Fed sources, end of year .....	-34	-34	-34
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	97	182	150
3200 Obligated balance, end of year .....	182	150	105

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	349	334	307
Outlays, gross:			
4010 Outlays from new discretionary authority .....	257	221	205
4011 Outlays from discretionary balances .....	164	170	176
4020 Outlays, gross (total) .....	421	391	381
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-102	-55	-51
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	11		
4052 Offsetting collections credited to expired accounts .....	20	9	9
4060 Additional offsets against budget authority only (total) .....	31	9	9
4070 Budget authority, net (discretionary) .....	278	288	265
4080 Outlays, net (discretionary) .....	319	336	330
Mandatory:			
4090 Budget authority, gross .....	26	25	3
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	23	3
4101 Outlays from mandatory balances .....	9	16	14
4110 Outlays, gross (total) .....	25	39	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-6	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-6		
4160 Budget authority, net (mandatory) .....	19	19	3
4170 Outlays, net (mandatory) .....	24	33	17
4180 Budget authority, net (total) .....	297	307	268
4190 Outlays, net (total) .....	343	369	347

## OFFICE OF THE SECRETARY—Continued

This appropriation supports the functions of the Office of the Secretary of the Interior, including executive-level leadership, policy, guidance, and coordination of the responsibilities carried out by its bureaus and offices. In addition, the appropriation supports programmatic functions carried out by the Office of the Secretary including the Department's quasi-judicial and appellate responsibilities, the Appraisal and Valuation Services Office, and the Office of Subsistence Management. The appropriation also provides for workers' and unemployment compensation payments for former Bureau of Mines employees.

## Object Classification (in millions of dollars)

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	72	77	52
11.1 Full-time permanent - Allocation .....	4	4	3
11.3 Other than full-time permanent .....	7	7	5
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	86	91	62
12.1 Civilian personnel benefits .....	31	33	22
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	2	1	1
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	25	18	18
25.3 Other goods and services from Federal sources .....	54	47	47
25.4 Operation and maintenance of facilities .....	2	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	2	2	2
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	2	1	1
41.0 Grants, subsidies, and contributions .....	213	153	152
42.0 Insurance claims and indemnities .....		1	1
99.0 Direct obligations .....	425	356	315
99.0 Reimbursable obligations .....	90	46	42
99.9 Total new obligations, unexpired accounts .....	515	402	357

## Employment Summary

Identification code 014-0102-0-1-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	524	543	366
2001 Reimbursable civilian full-time equivalent employment .....	329	74	58
3001 Allocation account civilian full-time equivalent employment .....	38	38	27

## MINERAL LEASING AND ASSOCIATED PAYMENTS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5003-0-2-999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	244	219	220
Receipts:			
Current law:			
1130 Receipts from Mineral Leasing, Public Lands .....	3,816	3,842	4,027
2000 Total: Balances and receipts .....	4,060	4,061	4,247
Appropriations:			
Current law:			
2101 Mineral Leasing and Associated Payments .....	-3,816	-3,842	-4,027
2103 Mineral Leasing and Associated Payments .....	-243	-218	-219
2132 Mineral Leasing and Associated Payments .....	218	219	230
2199 Total current law appropriations .....	-3,841	-3,841	-4,016
2999 Total appropriations .....	-3,841	-3,841	-4,016
5099 Balance, end of year .....	219	220	231

## Program and Financing (in millions of dollars)

Identification code 014-5003-0-2-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Mineral Leasing and Associated Payments (Direct) .....	3,841	3,841	4,016
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3,841	3,841	4,016
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3,816	3,842	4,027
1203 Appropriation (previously unavailable)(special or trust) ....	243	218	219
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-218	-219	-230
1260 Appropriations, mandatory (total) .....	3,841	3,841	4,016
1900 Budget authority (total) .....	3,841	3,841	4,016
1930 Total budgetary resources available .....	3,844	3,844	4,019
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3,841	3,841	4,016
3020 Outlays (gross) .....	-3,841	-3,841	-4,016
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	3,841	3,841	4,016
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3,841	3,841	4,016
4180 Budget authority, net (total) .....	3,841	3,841	4,016
4190 Outlays, net (total) .....	3,841	3,841	4,016

Under the Mineral Leasing Act (MLA), States receive fifty percent of Federal revenues generated from mineral production occurring on Federal lands within that State's boundaries. Alaska is the exception, receiving a 90 percent share of receipts from Federal mineral leasing in that State. Separate statutes cover revenue sharing payments from the National Petroleum Reserve-Alaska and the 1002 Area of the Arctic National Wildlife Refuge, where the traditional MLA fifty-percent State share applies. To partially cover the costs of administering the Federal mineral leasing program, the Bipartisan Budget Act of 2013 permanently amended the MLA to deduct two percent from the required payments to States under the Act. These payments are administered by Interior's Office of Natural Resources Revenue.

## NATIONAL PETROLEUM RESERVE, ALASKA

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5045-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	10	11	14
Receipts:			
Current law:			
1130 Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, MMS .....	20	49	48
2000 Total: Balances and receipts .....	30	60	62
Appropriations:			
Current law:			
2101 National Petroleum Reserve, Alaska .....	-20	-49	-48
2132 National Petroleum Reserve, Alaska .....	1	3	3
2199 Total current law appropriations .....	-19	-46	-45
2999 Total appropriations .....	-19	-46	-45
5099 Balance, end of year .....	11	14	17

**Program and Financing** (in millions of dollars)

Identification code 014–5045–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Petroleum Reserve, Alaska (Direct) .....	19	46	45
0900 Total new obligations, unexpired accounts (object class 41.0) .....	19	46	45
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	20	49	48
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-3	-3
1260 Appropriations, mandatory (total) .....	19	46	45
1930 Total budgetary resources available .....	19	46	45
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	19	46	45
3020 Outlays (gross) .....	-19	-46	-45
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	19	46	45
Outlays, gross:			
4100 Outlays from new mandatory authority .....	19	46	45
4180 Budget authority, net (total) .....	19	46	45
4190 Outlays, net (total) .....	19	46	45

*Payments to Alaska from oil and gas leasing in the National Petroleum Reserve-Alaska (NPR-A).*—Public Law 96–514 requires that 50 percent of all Federal revenues received from oil and gas leasing in the NPR-A be paid to the State of Alaska. These payments are administered by Interior's Office of Natural Resources Revenue.

**PAYMENT TO ALASKA, ARCTIC NATIONAL WILDLIFE REFUGE****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5488–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Arctic National Wildlife Refuge, Rent, Royalties and Bonuses, (Alaska Share) .....	6		13
2000 Total: Balances and receipts .....	6		13
Appropriations:			
Current law:			
2101 Payment to Alaska, Arctic National Wildlife Refuge .....	-6		-13
2132 Payment to Alaska, Arctic National Wildlife Refuge .....			1
2199 Total current law appropriations .....	-6		-12
2999 Total appropriations .....	-6		-12
5099 Balance, end of year .....			1

**Program and Financing** (in millions of dollars)

Identification code 014–5488–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payment to Alaska, Arctic National Wildlife Refuge .....	6		12
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6		12
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6		13
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-1
1260 Appropriations, mandatory (total) .....	6		12
1930 Total budgetary resources available .....	6		12

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6		12
3020 Outlays (gross) .....	-6		-12

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	6		12
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6		12
4180 Budget authority, net (total) .....	6		12
4190 Outlays, net (total) .....	6		12

In accordance with Section 20001 of the 2017 Tax Cuts and Jobs Act (P.L. 115–97), the State of Alaska will receive 50 percent of Federal revenues generated from mineral production occurring in the 1002 Area of the Coastal Plain of the Arctic National Wildlife Refuge (ANWR). These payments are administered by the Office of Natural Resources Revenue.

**LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED PURPOSES****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014–5248–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	25	29	32
Receipts:			
Current law:			
1130 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	71	51	54
2000 Total: Balances and receipts .....	96	80	86
Appropriations:			
Current law:			
2101 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	-71	-51	-54
2132 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes .....	4	3	3
2199 Total current law appropriations .....	-67	-48	-51
2999 Total appropriations .....	-67	-48	-51
5099 Balance, end of year .....	29	32	35

**Program and Financing** (in millions of dollars)

Identification code 014–5248–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Leases of Lands Acquired for Flood Control, Navigation, and Alli (Direct) .....	67	48	51
0900 Total new obligations, unexpired accounts (object class 41.0) .....	67	48	51
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	71	51	54
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-4	-3	-3
1260 Appropriations, mandatory (total) .....	67	48	51
1930 Total budgetary resources available .....	67	48	51
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	67	48	51
3020 Outlays (gross) .....	-67	-48	-51
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	67	48	51
Outlays, gross:			
4100 Outlays from new mandatory authority .....	67	48	51
4180 Budget authority, net (total) .....	67	48	51
4190 Outlays, net (total) .....	67	48	51

According to the Flood Control Act of 1936 (33 U.S.C. 701 et seq.), 75 percent of revenue collected in the Treasury from the leasing of lands acquired by the United States for flood control, navigation, and allied pur-

LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED  
PURPOSES—Continued

poses, is to be shared with the State in which it was collected. These funds are to be expended as the State legislature may prescribe for the benefit of the public schools and roads in the county from which the revenue was collected, or for defraying other expenses of county government. These expenses include public obligations of levee and drainage districts for flood control and drainage improvements. Payments are administered by Interior's Office of Natural Resources Revenue.

## NATIONAL FORESTS FUND, PAYMENT TO STATES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5243-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	4	4	4
Receipts:			
Current law:			
1130 National Forests Fund, Payments to States .....	5	6	6
2000 Total: Balances and receipts .....	9	10	10
Appropriations:			
Current law:			
2101 National Forests Fund, Payment to States .....	-5	-6	-6
5099 Balance, end of year .....	4	4	4

## Program and Financing (in millions of dollars)

Identification code 014-5243-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Forests Fund, Payment to States (Direct) .....	5	6	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	6	6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	6	6
1930 Total budgetary resources available .....	5	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	6	6
3020 Outlays (gross) .....	-5	-6	-6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	6	6
4180 Budget authority, net (total) .....	5	6	6
4190 Outlays, net (total) .....	5	6	6

Since May 23, 1908 (16 U.S.C. 499), 25 percent of the revenues collected from onshore mineral leasing and production on national forest lands have been paid to the State in which the national forest resides. A State's payment is based on national forest acreage. Where a national forest is situated in several States, an individual State payment is proportionate to its area within that particular national forest. These payments are administered by Interior's Office of Natural Resources Revenue.

## GEOTHERMAL LEASE REVENUES, PAYMENT TO COUNTIES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5574-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Geothermal Lease Revenues, County Share .....	5	7	6
2000 Total: Balances and receipts .....	5	7	6

## Appropriations:

2101 Current law:			
Geothermal Lease Revenues, Payment to Counties .....	-5	-7	-6
5099 Balance, end of year .....			

## Program and Financing (in millions of dollars)

Identification code 014-5574-0-2-806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Geothermal Lease Revenues, Payment to Counties (Direct) .....	5	7	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	7	6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	7	6
1930 Total budgetary resources available .....	5	7	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	7	6
3020 Outlays (gross) .....	-5	-7	-6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	7	6
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5	7	6
4180 Budget authority, net (total) .....	5	7	6
4190 Outlays, net (total) .....	5	7	6

The Energy Policy Act of 2005 (P.L. 109-58) amended section 20 of the Geothermal Steam Act of 1970 (30 U.S.C. 1019 et seq.) to provide that for the revenues collected from geothermal leasing, 50 percent of the revenues are to be paid to the State and 25 percent are to be paid to the county in which the leased lands or geothermal resources are located. Payments are administered by Interior's Office of Natural Resources Revenue.

## STATES SHARE FROM CERTAIN GULF OF AMERICA LEASES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5535-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	476	497	518
Receipts:			
Current law:			
1130 Outer Continental Shelf Rentals and Bonuses, State Share from Certain Gulf of America Leases .....	25	9	172
1130 Outer Continental Shelf Royalties .....	350	366	203
1199 Total current law receipts .....	375	375	375
1999 Total receipts .....	375	375	375
2000 Total: Balances and receipts .....	851	872	893
Appropriations:			
Current law:			
2101 States Share from Certain Gulf of America Leases .....	-375	-375	-375
2132 States Share from Certain Gulf of America Leases .....	21	21	21
2199 Total current law appropriations .....	-354	-354	-354
2999 Total appropriations .....	-354	-354	-354
5099 Balance, end of year .....	497	518	539

## Program and Financing (in millions of dollars)

Identification code 014-5535-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 States Share from Certain Gulf of America Leases (Direct) .....	354	354	354
0900 Total new obligations, unexpired accounts (object class 41.0) .....	354	354	354
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	375	375	375



1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-21	-21	-21
1260	Appropriations, mandatory (total) .....	354	354	354
1930	Total budgetary resources available .....	354	354	354
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	354	354	354
3020	Outlays (gross) .....	-354	-354	-354
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	354	354	354
Outlays, gross:				
4100	Outlays from new mandatory authority .....	354	354	354
4180	Budget authority, net (total) .....	354	354	354
4190	Outlays, net (total) .....	354	354	354

P.L. 109–432 provides that 37.5 percent of Outer Continental Shelf revenues from certain leases, in most cases subject to an annual payment cap, be distributed to four coastal States (Alabama, Louisiana, Mississippi, and Texas) and their local governments based on a complex allocation formula. These payments are administered by Interior's Office of Natural Resources Revenue.

#### ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5425–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	1,608	1,646	1,706
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund .....	45	69	61
2000 Total: Balances and receipts .....	1,653	1,715	1,767
Appropriations:			
Current law:			
2101 Environmental Improvement and Restoration Fund .....	-7	-9	-13
5099 Balance, end of year .....	1,646	1,706	1,754

##### Program and Financing (in millions of dollars)

Identification code 014–5425–0–2–302	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,622	1,660	1,730
5001 Total investments, EOY: Federal securities: Par value .....	1,660	1,730	1,791

Title IV of the Department of the Interior and Related Agencies Appropriation Act, 1998 (P.L. 105–83) established the Environmental Improvement and Restoration Fund account. As required by law, 50 percent of the principal and 50 percent of the interest from the Alaska Escrow account are deposited into the Environmental Improvement and Restoration Fund. The law requires that the corpus of the Fund be invested. Twenty percent of the interest earned by the Fund is permanently appropriated to the Department of Commerce, and the unappropriated balance of interest remains in the Fund, subject to appropriation. At this time, no budget authority is requested.

#### LAND AND WATER CONSERVATION FUND

##### Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5005–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	21,696	21,352	21,378
Receipts:			
Current law:			
1110 Land and Water Conservation Fund, Motorboat Fuels Tax, .....	1	1	1

1130	Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service .....	124	122	68
1130	Land and Water Conservation Fund, Royalty Receipts, Outer Continental Shelf .....	540	900	810
1130	Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Gulf of America Leases .....	1	3	57
1130	Land and Water Conservation Fund, Surplus Property Sales .....	16	6	6
1199	Total current law receipts .....	682	1,032	942
1999	Total receipts .....	682	1,032	942
2000	Total: Balances and receipts .....	22,378	22,384	22,320
Appropriations:				
Current law:				
2101	State, Private and Tribal Forestry .....	-98	-94	-92
2101	LWCF Land Acquisition and Deferred Maintenance .....	-1	-1	-1
2101	LWCF Land Acquisition and Deferred Maintenance .....	-133	-124	-126
2101	LWCF Land Acquisition and Deferred Maintenance .....	-74	-78	-78
2101	LWCF Land Acquisition and Deferred Maintenance .....	-119	-119	-121
2101	Cooperative Endangered Species Conservation Fund .....	-41	-40	-40
2101	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-125	-125	-125
2101	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-428	-415	-415
2101	Salaries and Expenses .....	-19	-19	-2
2102	Salaries and Expenses .....		-1	-1
2103	State, Private and Tribal Forestry .....		-5	-5
2103	LWCF Land Acquisition and Deferred Maintenance .....	-4	-4	-4
2103	LWCF Land Acquisition and Deferred Maintenance .....	-7	-7	-7
2103	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	-26	-24	-24
2103	Salaries and Expenses .....	-1		
2132	State, Private and Tribal Forestry .....	5	5	5
2132	LWCF Land Acquisition and Deferred Maintenance .....	4	4	4
2132	LWCF Land Acquisition and Deferred Maintenance .....	7	7	7
2132	Cooperative Endangered Species Conservation Fund .....	2	2	2
2132	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	7	7	7
2132	LWCF Land Acquisition, State Assistance, and Deferred Maintenance .....	24	24	24
2132	Salaries and Expenses .....	1	1	
2199	Total current law appropriations .....	-1,026	-1,006	-992
2999	Total appropriations .....	-1,026	-1,006	-992
5099	Balance, end of year .....	21,352	21,378	21,328

#### NONRECURRING EXPENSES FUND

Public Law 118–42 established the Department of the Interior Nonrecurring Expenses Fund (NEF). This Fund will allow the Department to transfer unobligated balances of expired discretionary funds appropriated for Fiscal Year 2024 and subsequent years, no later than the fifth fiscal year after the last fiscal year of availability, to the NEF to become available for use as no-year funds to support specific purposes. The NEF will provide funding for critical infrastructure projects that may require significant one-time investments such as information technology modernization projects. These requirements often do not coincide with the timing of the budget formulation process and are difficult to forecast. In many cases, these costs either cannot be accommodated within existing funds or are emergency requirements that would otherwise require the Department to reprogram existing funds from other priorities.

#### ADMINISTRATIVE PROVISIONS

For fiscal year 2026, up to \$550,000 of the payments authorized by chapter 69 of title 31, United States Code, may be retained for administrative expenses of the Payments in Lieu of Taxes Program: Provided, That the amounts provided under this Act specifically for the Payments in Lieu of Taxes program are the only amounts available for payments authorized under chapter 69 of title 31, United States Code: Provided further, That in the event the sums appropriated for any fiscal year for payments pursuant to this chapter are insufficient to make the full payments authorized by that chapter to all units of local government, then the payment to each local government shall be made proportionally: Provided further, That the Secretary may make adjustments to payment to individual units of local government to correct for

*prior overpayments or underpayments: Provided further, That no payment shall be made pursuant to that chapter to otherwise eligible units of local government if the computed amount of the payment is less than \$100.*

The Office of the Secretary provides for the administration of the Payments in Lieu of Taxes program, which makes payments to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, U.S. Forest Service, the National Park Service, the Fish and Wildlife Service, and certain other agencies. Funding for the program is in a separate account within Department-Wide programs.

### INSULAR AFFAIRS

The Secretary of the Interior is charged with the responsibility of promoting the economic and political development of those insular areas which are under U.S. jurisdiction and within the responsibility of the Department of the Interior. The Secretary originates and implements Federal policy for the U.S. Territories; guides and coordinates certain operating programs and construction projects; provides information services and technical assistance; coordinates certain Federal programs and services provided to the Freely Associated States, and participates in foreign policy and defense matters concerning the U.S. Territories and the Freely Associated States.

### Federal Funds

#### COMPACT OF FREE ASSOCIATION

*For grants and necessary expenses, \$813,000, to remain available until expended, to support Federal services and programs provided to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 014-0415-0-1-808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Federal services assistance .....		3	1
0091 Direct program activities, subtotal .....		3	1
0101 Palau Compact Extension, mandatory .....	6		
0192 Subtotal .....	6	3	1
0201 Assistance to the Marshall Islands .....	431	295	297
0202 Assistance to the Federated States of Micronesia .....	367	390	140
0203 Assistance to Palau .....	82	91	41
0205 Judicial Training .....	1	1	1
0291 Subtotal, permanent indefinite .....	881	777	479
0799 Total direct obligations .....	887	780	480
0900 Total new obligations, unexpired accounts .....	887	780	480
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	233	367	376
1021 Recoveries of prior year unpaid obligations .....	5	9	9
1070 Unobligated balance (total) .....	238	376	385
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	1
Appropriations, mandatory:			
1200 Appropriation .....	1,013	777	479
1900 Budget authority (total) .....	1,016	780	480
1930 Total budgetary resources available .....	1,254	1,156	865
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	367	376	385
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	228	232	348
3010 New obligations, unexpired accounts .....	887	780	480
3020 Outlays (gross) .....	-878	-655	-496
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-9	-9
3050 Unpaid obligations, end of year .....	232	348	323

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	228	232	348
3200 Obligated balance, end of year .....	232	348	323
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2	
4011 Outlays from discretionary balances .....	23	1	1
4020 Outlays, gross (total) .....	23	3	1
Mandatory:			
4090 Budget authority, gross .....	1,013	777	479
Outlays, gross:			
4100 Outlays from new mandatory authority .....	797	508	325
4101 Outlays from mandatory balances .....	58	144	170
4110 Outlays, gross (total) .....	855	652	495
4180 Budget authority, net (total) .....	1,016	780	480
4190 Outlays, net (total) .....	878	655	496

The peoples of the Republic of the Marshall Islands, the Federated States of Micronesia and the Republic of Palau approved Compacts of Free Association negotiated by the United States and their governments. The Compact of Free Association Act of 1985 (P.L. 99-239) constituted the necessary authorizing legislation to make annual payments to the Republic of the Marshall Islands and the Federated States of Micronesia. Payments began in 1987 and continued through 2003 when the original economic assistance package expired. The Compact of Free Association Amendments Act of 2003 (P.L. 108-188), continued financial assistance to the Federated States of Micronesia and the Republic of the Marshall Islands through 2023. The Compact of Free Association for the Republic of Palau was enacted on November 14, 1986 as Public Law 99-658, and was implemented on October 1, 1994. Financial assistance provisions under the Compact of Free Association with the Republic of Palau were set to expire on September 30, 2009, however, under the 2010 Compact Review Agreement (CRA) the United States agreed to provide continued economic assistance to the Government of Palau through 2024. The Compacts of Free Association Amendments Act of 2024 (Public Law 118-42) renewed financial assistance to the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau through fiscal year 2043.

#### Object Classification (in millions of dollars)

Identification code 014-0415-0-1-808	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	1	3	1
41.0 Grants, subsidies, and contributions .....	886	777	479
99.0 Direct obligations .....	887	780	480
99.9 Total new obligations, unexpired accounts .....	887	780	480

### PAYMENTS TO THE UNITED STATES TERRITORIES, FISCAL ASSISTANCE

#### Program and Financing (in millions of dollars)

Identification code 014-0418-0-1-806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Advance payments to Guam of estimated U.S. income tax collections .....	76	75	75
0002 Advance payments to the Virgin Islands of estimated U.S. excise tax collections .....	181	231	231
0900 Total new obligations, unexpired accounts (object class 41.0) .....	257	306	306
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	257	306	306
1930 Total budgetary resources available .....	257	306	306

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	257	306	306
3020	Outlays (gross) .....	-257	-306	-306
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	257	306	306
Outlays, gross:				
4100	Outlays from new mandatory authority .....	257	306	306
4180	Budget authority, net (total) .....	257	306	306
4190	Outlays, net (total) .....	257	306	306

Public Law 95–348 requires that certain revenues collected by the U.S. Treasury involving Guam and the Virgin Islands (income taxes withheld and excise taxes) be paid prior to the start of the fiscal year of collection. The 2026 Budget includes funds for these advance payments.

#### ASSISTANCE TO TERRITORIES

For expenses necessary for assistance to territories under the jurisdiction of the Department of the Interior, \$102,185,000, of which: (1) \$93,105,000 shall remain available until expended for territorial assistance, including general technical assistance, maintenance assistance, disaster assistance, coral reef initiative and natural resources activities, and brown tree snake control and research; grants to the judiciary in American Samoa for compensation and expenses, as authorized by the Act of February 20, 1929, as amended (48 U.S.C. 1661(c)); grants to the Government of American Samoa, in addition to current local revenues, for construction and support of governmental functions; grants to the Government of the Virgin Islands, as authorized by law; grants to the Government of Guam, as authorized by law; and grants to the Government of the Northern Mariana Islands, as authorized by section 702 of the Act of March 24, 1976, Public Law 94–241; and (2) \$9,080,000 shall be available until September 30, 2027, for salaries and expenses of the Office of Insular Affairs: Provided, That all financial transactions of the territorial and local governments herein provided for, including such transactions of all agencies or instrumentalities established or used by such governments, may be audited by the Government Accountability Office, at its discretion, in accordance with chapter 35 of title 31, United States Code: Provided further, That Northern Mariana Islands Covenant grant funding shall be provided according to those terms of the Agreement of the Special Representatives on Future United States Financial Assistance for the Northern Mariana Islands approved by section 118 of the Department of the Interior and Related Agencies Appropriations Act, 1996, Public Law 104–134, as amended (48 U.S.C. 1804): Provided further, That the funds for the program of operations and maintenance improvement are appropriated to institutionalize routine operations and maintenance improvement of capital infrastructure with territorial participation and cost sharing to be determined by the Secretary based on the grantee's commitment to timely maintenance of its capital assets: Provided further, That any appropriation for disaster assistance under this heading in this Act or previous appropriations Acts may be used as non-Federal matching funds for the purpose of hazard mitigation grants provided pursuant to section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93–288, as amended (42 U.S.C. 5170c).

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

#### Program and Financing (in millions of dollars)

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0009 Office of Insular Affairs .....	12	11	9
0010 Technical assistance .....	22	22	19
0015 Coral Reef Initiative & Natural Resources .....	3	3	1
0017 Maintenance Assistance .....	4	4	.....
0018 American Samoa operations grants .....	28	28	27
0019 Brown Treesnake .....	4	4	4
0021 Energizing Insular Communities .....	14	15	14
0031 Compact Impact Discretionary .....	3	6	.....
0036 2022 Inflation Reduction Act (P.L. 117–169) .....	3	.....	.....
0091 Direct subtotal, discretionary .....	93	93	74
0101 Capital Improvement Program, Mandatory .....	40	28	28
0799 Total direct obligations .....	133	121	102
0801 Assistance to Territories (Reimbursable) .....	2	.....	.....

0900	Total new obligations, unexpired accounts .....	135	121	102
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	11	17	25
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	6	.....	.....
1021	Recoveries of prior year unpaid obligations .....	18	9	9
1070	Unobligated balance (total) .....	29	26	34
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	92	92	74
Appropriations, mandatory:				
1200	Appropriation .....	28	28	28
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	.....	.....
1900	Budget authority (total) .....	123	120	102
1930	Total budgetary resources available .....	152	146	136
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	17	25	34

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	313	296	258
3010	New obligations, unexpired accounts .....	135	121	102
3020	Outlays (gross) .....	-130	-150	-139
3040	Recoveries of prior year unpaid obligations, unexpired .....	-18	-9	-9
3041	Recoveries of prior year unpaid obligations, expired .....	-4	.....	.....
3050	Unpaid obligations, end of year .....	296	258	212
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	310	295	257
3200	Obligated balance, end of year .....	295	257	211

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	95	92	74
Outlays, gross:				
4010	Outlays from new discretionary authority .....	37	46	37
4011	Outlays from discretionary balances .....	65	72	71
4020	Outlays, gross (total) .....	102	118	108
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: .....	-5	.....	.....
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	2	.....	.....
4060	Additional offsets against budget authority only (total) .....	2	.....	.....
4070	Budget authority, net (discretionary) .....	92	92	74
4080	Outlays, net (discretionary) .....	97	118	108
Mandatory:				
4090	Budget authority, gross .....	28	28	28
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	1	1
4101	Outlays from mandatory balances .....	28	31	30
4110	Outlays, gross (total) .....	28	32	31
4180	Budget authority, net (total) .....	120	120	102
4190	Outlays, net (total) .....	125	150	139

This appropriation provides support for basic government operations for those insular areas requiring such support, capital infrastructure improvements, special program and economic development assistance, and technical assistance.

Pursuant to section 118 of Public Law 104–134, \$27.7 million in mandatory covenant capital improvement program grant funding is allocated to high priority needs in the U.S. Territories.

#### Object Classification (in millions of dollars)

Identification code 014–0412–0–1–808		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	4	5	4
11.9	Total personnel compensation .....	4	5	4
12.1	Civilian personnel benefits .....	1	1	1
21.0	Travel and transportation of persons .....	1	1	.....
25.2	Other services from non-Federal sources .....	3	2	.....
25.3	Other goods and services from Federal sources .....	16	16	4

ASSISTANCE TO TERRITORIES—Continued  
Object Classification—Continued

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
41.0 Grants, subsidies, and contributions .....	107	96	93
99.0 Direct obligations .....	132	121	102
99.0 Reimbursable obligations .....	2		
99.0 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	135	121	102

## Employment Summary

Identification code 014–0412–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	27	34	32

## ASSISTANCE TO AMERICAN SAMOA DIRECT LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 014–4163–0–3–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	1	1	1
0900 Total new obligations, unexpired accounts .....	1	1	1
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Financing disbursements:			
4110 Outlays, gross (total) .....	1	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - interest payments fr. Am. Samoa .....	-1	-1	-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## Status of Direct Loans (in millions of dollars)

Identification code 014–4163–0–3–806	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	14	7	7
1251 Repayments: Repayments .....	-1	-1	-1
1261 Adjustments: Capitalized interest .....		1	1
1264 Other adjustments, net (+ or -) .....	-6		
1290 Outstanding, end of year .....	7	7	7

In 2000, the American Samoa Government (ASG) was authorized to borrow \$18.6 million from the U.S. Treasury in order to reduce significant past due debts to vendors. Repayment of the loan is secured and accomplished with funds as they become due and payable to ASG from the Escrow Account established under the terms and conditions of the Tobacco Master Settlement Agreement. The ASG agreed to significant financial reforms as a prerequisite to receiving the loan proceeds.

## Balance Sheet (in millions of dollars)

Identification code 014–4163–0–3–806	2023 actual	2024 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	8	7
1405 Allowance for subsidy cost (-) .....	-2	-1
1499 Net present value of assets related to direct loans .....	6	6
1999 Total assets .....	6	6
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	6	6
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	6	6

## ADMINISTRATIVE PROVISIONS

## (INCLUDING TRANSFER OF FUNDS)

*At the request of the Governor of Guam, the Secretary may transfer discretionary funds or mandatory funds provided under section 104(e) of the Compact of Free Association Amendments Act of 2003, Public Law 108–188, as amended (48 U.S.C. 1921c(e)), and the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Public Law 104–134, that are allocated for Guam, to the Secretary of Agriculture for the subsidy cost of direct or guaranteed loans, plus not to exceed three percent of the amount of the subsidy transferred for the cost of loan administration, for the purposes authorized by the Rural Electrification Act of 1936 (7 U.S.C. 901–905b) and section 306(a)(1) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(1)) for construction and repair projects in Guam, and such funds shall remain available until expended: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93–344, as amended: Provided further, That such loans or loan guarantees may be made without regard to the population of the area, credit elsewhere requirements, and restrictions on the types of eligible entities under the Rural Electrification Act of 1936 and section 306(a)(1) of the Consolidated Farm and Rural Development Act: Provided further, That any funds transferred to the Secretary of Agriculture shall be in addition to funds otherwise made available to make or guarantee loans under such authorities.*

## OFFICE OF THE SOLICITOR

## Federal Funds

## SALARIES AND EXPENSES

*For necessary expenses of the Office of the Solicitor, \$60,212,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–0107–0–1–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	99	100	61
0801 Salaries and Expenses (Reimbursable) .....	26	27	27
0900 Total new obligations, unexpired accounts .....	125	127	88
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	8	6
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	5	8	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	98	98	60
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	24	27	27
1701 Change in uncollected payments, Federal sources .....	6		
1750 Spending auth from offsetting collections, disc (total) .....	30	27	27
1900 Budget authority (total) .....	128	125	87
1930 Total budgetary resources available .....	133	133	93

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	8	6	5
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	16	15	10
3010	New obligations, unexpired accounts .....	125	127	88
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-126	-132	-89
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	15	10	9
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired .....	-6		
3071	Change in uncollected pymts, Fed sources, expired .....	1		
3090	Uncollected pymts, Fed sources, end of year .....	-7	-7	-7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	14	8	3
3200	Obligated balance, end of year .....	8	3	2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	128	125	87
Outlays, gross:				
4010	Outlays from new discretionary authority .....	110	118	82
4011	Outlays from discretionary balances .....	16	14	7
4020	Outlays, gross (total) .....	126	132	89
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-26	-27	-27
4040	Offsets against gross budget authority and outlays (total) ....	-26	-27	-27
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-6		
4052	Offsetting collections credited to expired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	-4		
4070	Budget authority, net (discretionary) .....	98	98	60
4080	Outlays, net (discretionary) .....	100	105	62
4180	Budget authority, net (total) .....	98	98	60
4190	Outlays, net (total) .....	100	105	62

The Office of the Solicitor provides legal advice and counsel to the Secretary, the Secretariat, and all constituent bureaus and offices of the Department of the Interior. All attorneys employed in the Department for the purposes of providing legal services are under the supervision of the Solicitor, except the Justices of American Samoa and the attorneys in the Office of Congressional and Legislative Affairs, Office of Inspector General, and the Office of Hearings and Appeals. Additionally, the Office administers the Department's ethics program and manages Freedom of Information Act programs. The Office is comprised of staff located in Washington, DC and in several regional and field offices across the nation.

**Object Classification** (in millions of dollars)

Identification code 014-0107-0-1-306		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	59	60	33
11.3	Other than full-time permanent .....	2	2	1
11.5	Other personnel compensation .....	2	2	.....
11.9	Total personnel compensation .....	63	64	34
12.1	Civilian personnel benefits .....	22	22	12
23.1	Rental payments to GSA .....	3	3	3
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	8	8	9
25.7	Operation and maintenance of equipment .....	1	1	1
99.0	Direct obligations .....	99	100	61
99.0	Reimbursable obligations .....	26	27	27
99.9	Total new obligations, unexpired accounts .....	125	127	88

**Employment Summary**

Identification code 014-0107-0-1-306		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	398	380	245

2001	Reimbursable civilian full-time equivalent employment .....	106	106	106
3001	Allocation account civilian full-time equivalent employment .....	57	57	57

## OFFICE OF INSPECTOR GENERAL

**Federal Funds****SALARIES AND EXPENSES**

*For necessary expenses of the Office of Inspector General, \$48,500,000, to remain available until September 30, 2027.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**SALARIES AND EXPENSES**

■ For an additional amount for "Salaries and Expenses", \$8,000,000, to remain available until expended, for oversight of the Department of the Interior activities funded by this Act: *Provided*, That such amount 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. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

**Program and Financing** (in millions of dollars)

Identification code 014-0104-0-1-306		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Salaries and Expenses (Direct) .....	67	69	51
0005	2022 Bipartisan Infrastructure Law (P.L. 117-58) .....	5	5	7
0006	2022 INFLATION REDUCTION ACT (P.L. 117-169) .....	2	2	3
0007	American Relief Act (P.L. 118-158) .....			1
0799	Total direct obligations .....	74	76	62
0801	Salaries and Expenses (Reimbursable) .....	3	2	2
0900	Total new obligations, unexpired accounts .....	77	78	64
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	104	99	102
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	94		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	67	67	49
1100	Appropriation - Supplemental P.L. 118-158 .....		8	
1160	Appropriation, discretionary (total) .....	67	75	49
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from Office of the Secretary [014-0102] .....	1	1	1
1173	Advance appropriations transferred from Wildland Fire Management [014-1125] .....	1	1	1
1173	Advance appropriations transferred from FWS [014-1611] .....	1		
1180	Advanced appropriation, discretionary (total) .....	3	2	2
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	2	2
1701	Change in uncollected payments, Federal sources .....	-1	2	
1750	Spending auth from offsetting collections, disc (total) .....	2	4	2
1900	Budget authority (total) .....	72	81	53
1930	Total budgetary resources available .....	176	180	155
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	99	102	91
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8	9	11
3010	New obligations, unexpired accounts .....	77	78	64
3020	Outlays (gross) .....	-76	-76	-62
3050	Unpaid obligations, end of year .....	9	11	13
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	1	-2	
3090	Uncollected pymts, Fed sources, end of year .....		-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	9	9
3200	Obligated balance, end of year .....	9	9	11
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	72	81	53

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority .....	56	67	48
4011 Outlays from discretionary balances .....	18	7	12
4020 Outlays, gross (total) .....	74	74	60
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	-2	.....
4070 Budget authority, net (discretionary) .....	70	77	51
4080 Outlays, net (discretionary) .....	71	72	58
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	2	2
4180 Budget authority, net (total) .....	70	77	51
4190 Outlays, net (total) .....	73	74	60

The mission of the Office of Inspector General is to provide oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the U.S. Department of the Interior. This mission is achieved by conducting independent and objective investigations, audits, inspections, and evaluations and by reporting findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement.

## Object Classification (in millions of dollars)

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	40	42	33
11.5 Other personnel compensation .....	3	3	2
11.9 Total personnel compensation .....	43	45	35
12.1 Civilian personnel benefits .....	18	19	15
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	5	5	5
31.0 Equipment .....	3	2	2
99.0 Direct obligations .....	74	76	62
99.0 Reimbursable obligations .....	3	2	2
99.9 Total new obligations, unexpired accounts .....	77	78	64

## Employment Summary

Identification code 014–0104–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	274	273	220
2001 Reimbursable civilian full-time equivalent employment .....	15	11	10
3001 Allocation account civilian full-time equivalent employment .....	1	1	.....

## NATIONAL INDIAN GAMING COMMISSION

## Federal Funds

## SALARIES AND EXPENSES

## Program and Financing (in millions of dollars)

Identification code 014–0118–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Salaries and Expenses (Reimbursable) .....	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	3
1930 Total budgetary resources available .....	5	5	5

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

## Change in obligated balance:

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

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	3	3
4011 Outlays from discretionary balances .....	1	.....	.....
4020 Outlays, gross (total) .....	3	3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-3	-3
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The National Indian Gaming Commission conducts background investigations of individuals and entities with a financial interest in, or management responsibility for, potential management contracts. Tribes may also submit fingerprint cards to the Commission for processing by the Federal Bureau of Investigation and the Commission may charge a fee to process fingerprint cards on behalf of the Tribes. The Commission is reimbursed from the potential contractors to conduct these background investigations and for fingerprint processing costs.

## NATIONAL INDIAN GAMING COMMISSION, GAMING ACTIVITY FEES

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5141–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	2	2	2
Receipts:			
Current law:			
1110 National Indian Gaming Commission, Gaming Activity Fees .....	29	30	31
2000 Total: Balances and receipts .....	31	32	33
Appropriations:			
Current law:			
2101 National Indian Gaming Commission, Gaming Activity Fees .....	-29	-30	-31
2103 National Indian Gaming Commission, Gaming Activity Fees .....	-2	-2	-2
2132 National Indian Gaming Commission, Gaming Activity Fees .....	2	2	2
2199 Total current law appropriations .....	-29	-30	-31
2999 Total appropriations .....	-29	-30	-31
5099 Balance, end of year .....	2	2	2

## Program and Financing (in millions of dollars)

Identification code 014–5141–0–2–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Indian Gaming Commission, Gaming Activity Fees (Direct) .....	29	32	33
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	12	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	29	30	31
1203 Appropriation (previously unavailable)(special or trust) .....	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	29	30	31
1930 Total budgetary resources available .....	41	42	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	10	8

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	8	10
3010	New obligations, unexpired accounts .....	29	32	33
3020	Outlays (gross) .....	-27	-30	-31
3050	Unpaid obligations, end of year .....	8	10	12
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	8	10
3200	Obligated balance, end of year .....	8	10	12
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	29	30	31
Outlays, gross:				
4100	Outlays from new mandatory authority .....	15	19	22
4101	Outlays from mandatory balances .....	12	11	9
4110	Outlays, gross (total) .....	27	30	31
4180	Budget authority, net (total) .....	29	30	31
4190	Outlays, net (total) .....	27	30	31

The Indian Gaming Regulatory Act (IGRA) established the National Indian Gaming Commission (NIGC) as an independent Federal regulatory agency within the Department of the Interior. The purpose of the IGRA and the NIGC is to support and promote tribal economic development, self-sufficiency and strong tribal governments through the operation of gaming on Indian lands. The Commission collaborates with Tribes to monitor and regulate gaming activities conducted on Indian Lands to ensure gaming operations are conducted with integrity and Tribes are the primary beneficiaries of gaming revenues. IGRA authorizes the Commission to assess and collect fees on tribal gaming revenues to cover agency operating costs.

#### Object Classification (in millions of dollars)

Identification code 014-5141-0-2-806		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	15	17	18
12.1	Civilian personnel benefits .....	6	7	7
21.0	Travel and transportation of persons .....	1	2	2
23.1	Rental payments to GSA .....	2	1	1
25.3	Other goods and services from Federal sources .....	5	5	5
99.9	Total new obligations, unexpired accounts .....	29	32	33

#### Employment Summary

Identification code 014-5141-0-2-806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	128	142	142

### DEPARTMENT-WIDE PROGRAMS

#### Federal Funds

#### OFFICE OF NATURAL RESOURCES REVENUE

*For necessary expenses for management of the collection and disbursement of royalties, fees, and other mineral revenue proceeds, and for grants and cooperative agreements, as authorized by law, \$147,248,000, to remain available until September 30, 2027; of which \$54,512,000 shall remain available until expended for the purpose of mineral revenue management activities: Provided, That notwithstanding any other provision of law, \$50,000 shall be available for refunds of overpayments in connection with certain Indian leases in which the Secretary of the Interior concurred with the claimed refund due, to pay amounts owed to Indian allottees or tribes, or to correct prior unrecoverable erroneous payments.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

#### Program and Financing (in millions of dollars)

Identification code 014-1113-0-1-306		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Office of Natural Resources Revenue .....	169	169	147
0100	Direct program activities, subtotal .....	169	169	147

0801	Office of Natural Resources Revenue [Reimbursable] .....	1	1	1
0900	Total new obligations, unexpired accounts .....	170	170	148

#### Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	45	50	53
1021	Recoveries of prior year unpaid obligations .....	5	3	3
1070	Unobligated balance (total) .....	50	53	56
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	168	168	147
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2	2	2
1900	Budget authority (total) .....	170	170	149
1930	Total budgetary resources available .....	220	223	205
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	50	53	57

#### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	69	69	64
3010	New obligations, unexpired accounts .....	170	170	148
3020	Outlays (gross) .....	-165	-172	-179
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-3	-3
3050	Unpaid obligations, end of year .....	69	64	30
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	69	69	64
3200	Obligated balance, end of year .....	69	64	30

#### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	170	170	149
Outlays, gross:				
4010	Outlays from new discretionary authority .....	97	120	105
4011	Outlays from discretionary balances .....	68	52	74
4020	Outlays, gross (total) .....	165	172	179
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2	-2	-2
4180	Budget authority, net (total) .....	168	168	147
4190	Outlays, net (total) .....	163	170	177

The Office of Natural Resources Revenue (ONRR) is responsible for ensuring natural resource and energy revenues from Federal and Indian leases are effectively, efficiently, and accurately collected, accounted for, verified and disbursed to recipients in a timely manner. ONRR revenue distributions are made to States, Tribes, individual Indian mineral royalty owners, and U.S. Treasury accounts.

#### Object Classification (in millions of dollars)

Identification code 014-1113-0-1-306		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	67	65	54
11.5	Other personnel compensation .....	1	2	1
11.9	Total personnel compensation .....	68	67	55
12.1	Civilian personnel benefits .....	26	26	21
23.1	Rental payments to GSA .....	2	3	2
23.3	Communications, utilities, and miscellaneous charges .....	8	7	6
25.1	Advisory and assistance services .....	40	39	37
25.2	Other services from non-Federal sources .....	1	2	2
25.3	Other goods and services from Federal sources .....	7	9	8
25.7	Operation and maintenance of equipment .....	2	1	1
31.0	Equipment .....	1	1	1
41.0	Grants, subsidies, and contributions .....	14	14	14
99.0	Direct obligations .....	169	169	147
99.0	Reimbursable obligations .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	170	170	148

#### Employment Summary

Identification code 014–1113–0–1–306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	554	525	429

OFFICE OF NATURAL RESOURCES REVENUE—Continued  
**Employment Summary—Continued**

Identification code 014–1113–0–1–306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	5	5	5

**PAYMENTS IN LIEU OF TAXES**

*For necessary expenses for payments authorized by chapter 69 of title 31, United States Code, \$635,000,000.*

**Program and Financing** (in millions of dollars)

Identification code 014–1114–0–1–806	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Payments in Lieu of Taxes (Direct) .....	622	643	635
0900 Total new obligations, unexpired accounts (object class 41.0) .....	622	643	635
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriations, discretionary .....			635
Appropriations, mandatory:			
1200 Appropriation .....	622	643	
1900 Budget authority (total) .....	622	643	635
1930 Total budgetary resources available .....	622	643	635

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	622	643	635
3020 Outlays (gross) .....	-622	-643	-635

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			635
Outlays, gross:			
4010 Outlays from new discretionary authority .....			635
Mandatory:			
4090 Budget authority, gross .....	622	643	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	622	643	
4180 Budget authority, net (total) .....	622	643	635
4190 Outlays, net (total) .....	622	643	635

Public Law 94–565 (31 U.S.C. 6901–07), as amended, authorizes Payments in Lieu of Taxes ("PILT payments") to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, the National Park Service, the Fish and Wildlife Service, and the Bureau of Reclamation. Additionally, PILT payments cover Federal lands administered by the U.S. Forest Service, U.S. Army Corps of Engineers, and the Utah Reclamation Mitigation and Conservation Commission. The PILT payment formula is based on a number of factors, including the amount of Federal land within an eligible unit of local government, its population, and certain other Federal payments the local government may receive. From the inception of the PILT program in 1977 through 2007, PILT funding was subject to annual appropriations. The Emergency Economic Stabilization Act of 2008 provided a five-year (FYs 2008–2012) mandatory funding stream for PILT at the full authorization levels calculated using the existing PILT formula. The Moving Ahead for Progress in the 21st Century Act (P.L. 112–141) extended the mandatory authorization through 2013, and the Agricultural Act of 2014 (P.L. 113–79) extended the mandatory authorization through 2014.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 and the Consolidated and Further Continuing Appropriations Act (P.L. 113–235) extended PILT payment authority through 2015 with a combination of discretionary and mandatory funds. The Consolidated Appropriations Act of 2016 (P.L. 114–113) provided discretionary PILT funding within the Office of the Secretary, Departmental Operations account to extend payment authority through

2016. The Consolidated Appropriations Act, 2017 (P.L. 115–31) provided discretionary PILT funding within Department-wide Programs.

Congressional appropriations for 2018 (P.L. 115–141), 2019 (P.L. 116–6), 2020 (P.L. 116–94), 2021 (P.L. 116–260), 2022 (P.L. 117–103), 2023 (P.L. 117–328), 2024 (P.L. 118–42), and 2025 (P.L. 119–4) each provided PILT funding at the full authorized payment levels. The 2026 Budget proposes discretionary funding for PILT payments within Department-wide Programs.

**Employment Summary**

Identification code 014–1114–0–1–806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1	2	2

**CENTRAL HAZARDOUS MATERIALS FUND**

*For necessary expenses of the Department of the Interior and any of its component offices and bureaus for the response action, including associated activities, performed pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96–510, as amended (42 U.S.C. 9601 et seq.), \$6,280,000, to remain available until expended: Provided, That amounts provided under this heading in this or prior Acts shall not be available to fund liabilities or obligations of the United States, or any agency or department thereof, for past or future response actions or costs agreed to pursuant to section 122 of Public Law 96–510 (42 U.S.C. 9622) or imposed by court order in any action pursuant to Public Law 96–510 or other Federal or State environmental law.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–1121–0–1–304	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Remedial Action .....	12	10	6
0801 Central Hazardous Materials Fund (Reimbursable) .....	10	6	6
0900 Total new obligations, unexpired accounts .....	22	16	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	22	24
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	31	23	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	7	7
1900 Budget authority (total) .....	13	17	13
1930 Total budgetary resources available .....	44	40	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22	24	25

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	19	9
3010 New obligations, unexpired accounts .....	22	16	12
3020 Outlays (gross) .....	-14	-25	-21
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	19	9	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	19	9
3200 Obligated balance, end of year .....	19	9	

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	13	17	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	6	4
4011 Outlays from discretionary balances .....	11	19	17
4020 Outlays, gross (total) .....	14	25	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-3	-7	-7



4040	Offsets against gross budget authority and outlays (total) ....	-3	-7	-7
4180	Budget authority, net (total) .....	10	10	6
4190	Outlays, net (total) .....	11	18	14

The Comprehensive Environmental Response, Compensation and Liability Act, as amended (42 U.S.C. 9601 et seq.) authorizes the President to investigate and clean up releases of hazardous substances. Under Executive Order 12580, the Secretary of the Interior is vested with the authority to address releases or threatened releases of hazardous substances on lands under the Department's jurisdiction, custody or control. The Central Hazardous Materials Fund is used to fund response investigations and cleanup of hazardous substances on such lands and to enable the Department to pursue potentially responsible parties for recovery of costs. The Fund is authorized to collect and retain within this account amounts recovered from responsible parties.

**Object Classification** (in millions of dollars)

Identification code 014-1121-0-1-304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	1	1	1
11.1 Full-time permanent - Allocation .....	2	2	2
11.3 Other than full-time permanent .....		1	
11.9 Total personnel compensation .....	3	4	3
12.1 Civilian personnel benefits .....	1	2	2
25.2 Other services from non-Federal sources .....	7	4	1
25.3 Other goods and services from Federal sources .....	1		
99.0 Direct obligations .....	12	10	6
99.0 Reimbursable obligations .....	10	6	6
99.9 Total new obligations, unexpired accounts .....	22	16	12

**Employment Summary**

Identification code 014-1121-0-1-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3	4	4

**NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION****NATURAL RESOURCE DAMAGE ASSESSMENT FUND**

To conduct natural resource damage assessment, restoration activities, and onshore oil spill preparedness by the Department of the Interior necessary to carry out the provisions of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96-510, as amended (42 U.S.C. 9601 et seq.), the Federal Water Pollution Control Act Amendments of 1972, Public Law 92-500, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990, Public Law 101-380, as amended (33 U.S.C. 2701 et seq.), and section 100721 et seq. of title 54, United States Code, \$4,709,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Natural Resources Damages from Legal Actions .....	601	600	600
1140 Natural Resources Damages from Legal Actions, EOI .....	115	90	84
1199 Total current law receipts .....	716	690	684
1999 Total receipts .....	716	690	684
2000 Total: Balances and receipts .....	716	690	684
Appropriations:			
Current law:			
2101 Natural Resource Damage Assessment Fund .....	-716	-690	-684
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 014-1618-0-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Damage assessments .....	8	6	6
0002 Prince William Sound restoration .....	4	20	3
0003 Other restoration .....	324	300	310
0004 Program management .....	5	4	4
0005 Onshore oil spill preparedness .....	1	1	1
0900 Total new obligations, unexpired accounts .....	342	331	324
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,233	2,559	2,865
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	12		
1010 Unobligated balance transfer to other accts [013-4316] .....	-47	-50	-50
1010 Unobligated balance transfer to other accts [012-4368] .....	-5	-2	-2
1021 Recoveries of prior year unpaid obligations .....	3	1	1
1070 Unobligated balance (total) .....	2,184	2,508	2,814
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	5
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	716	690	684
1220 Appropriations transferred to other acct [013-4316] .....	-6	-8	-8
1220 Appropriations transferred to other acct [068-4365] .....	-1	-2	-2
1260 Appropriations, mandatory (total) .....	709	680	674
1900 Budget authority (total) .....	717	688	679
1930 Total budgetary resources available .....	2,901	3,196	3,493
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,559	2,865	3,169
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	80	58	118
3010 New obligations, unexpired accounts .....	342	331	324
3020 Outlays (gross) .....	-361	-270	-403
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-1	-1
3050 Unpaid obligations, end of year .....	58	118	38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	80	58	118
3200 Obligated balance, end of year .....	58	118	38
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	6	4
4011 Outlays from discretionary balances .....	4	2	2
4020 Outlays, gross (total) .....	9	8	6
Mandatory:			
4090 Budget authority, gross .....	709	680	674
Outlays, gross:			
4100 Outlays from new mandatory authority .....		102	101
4101 Outlays from mandatory balances .....	352	160	296
4110 Outlays, gross (total) .....	352	262	397
4180 Budget authority, net (total) .....	717	688	679
4190 Outlays, net (total) .....	361	270	403
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,127	2,459	2,750
5001 Total investments, EOY: Federal securities: Par value .....	2,459	2,750	3,000

Under the Natural Resource Damage Assessment and Restoration Fund (NRDAR Fund), natural resource damage assessments are performed to provide the basis for claims against responsible parties for the restoration of injured natural resources. Funds are appropriated to conduct damage assessments, provide restoration support, prepare for response to potential inland oil spills, and for program management. In addition, funds will be received for the restoration of damaged resources and other activities and for natural resource damage assessments from responsible parties through cooperative assessment agreements, negotiated settlements, or other legal actions by the Department of the Interior. Responsible parties may also provide in-kind services to restore injured natural resources.

Restoration activities include: 1) the replacement and enhancement of affected resources; 2) acquisition of equivalent resources and services; and,

## NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION—Continued

3) long-term environmental monitoring and research programs directed to the prevention, containment, and amelioration of hazardous substances and oil spill sites.

The NRDAR Fund operates as a Department-wide program, incorporating the interdisciplinary expertise of its various bureaus and offices. Natural resource damage assessments and the restoration of injured natural resources are authorized by the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. 9601 et seq.), Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. 2701 et seq.), and the System Unit Resource Protection Act (54 U.S.C. 100721). Since 1992, amounts received by the United States and its State and tribal co-trustee partners from responsible parties for restoration or reimbursement in settlement of natural resource damages may be deposited in the Fund and shall accrue interest.

## Object Classification (in millions of dollars)

Identification code 014–1618–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct .....	2	2	2
11.1 Full-time permanent - Allocation .....	9	9	8
11.3 Other than full-time permanent - Allocation .....	3	3	2
11.9 Total personnel compensation .....	14	14	12
12.1 Civilian personnel benefits - Allocation .....	4	4	3
12.1 Civilian personnel benefits - Direct .....	1	1	1
21.0 Travel and transportation of persons - Allocation .....	1	1	1
25.2 Other services from non-Federal sources - Allocation .....	8	6	6
25.3 Other goods and services from Federal sources - Allocation .....	2	2	2
25.3 Other goods and services from Federal sources - Direct .....	3	4	3
26.0 Supplies and materials - Allocation .....	1	1	1
32.0 Land and structures - Allocation .....		15	5
41.0 Grants, subsidies, and contributions - Allocation .....	23	15	20
42.0 Insurance claims and indemnities - Direct .....	283	268	270
99.0 Direct obligations .....	340	331	324
99.5 Adjustment for rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	342	331	324

## Employment Summary

Identification code 014–1618–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	18	18	20

## EXXON VALDEZ RESTORATION PROGRAM

The 2026 Budget reflects the receipts, transfers, and mandatory spending by the Department of the Interior associated with the civil and criminal settlements resulting from the 1989 *Exxon Valdez* oil spill in the Prince William Sound and surrounding areas. Funding from the settlements, including interest, is provided to Federal and State of Alaska natural resource trustee agencies to restore the natural resources and services damaged by the spill. The *Exxon Valdez* Oil Spill Trustee Council consists of three State and three Federal trustees who oversee restoration of the injured ecosystem through the use of civil settlement funds.

## WILDLAND FIRE MANAGEMENT

The 2026 Budget does not request funding for the Office of Wildland Fire. Instead, the 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service in the Department of the Interior. Contingent upon enactment of authorizing legislation, the 2026 Budget consolidates all wildland fire management activities dispersed across the Department of the Interior and the Department of Agriculture's into the Department of the Interior. The new service will be distinct in command and appropriations from existing wildland firefighting agencies

and will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis. Please consult the U.S. Wildland Fire Service section of the Appendix for more information.

## WORKING CAPITAL FUND

*For the operation and maintenance of a departmental financial and business management system, data management, information technology improvements of general benefit to the Department, cybersecurity, and the consolidation of facilities and operations throughout the Department, \$75,397,000, to remain available until expended: Provided, That none of the funds appropriated in this Act or any other Act may be used to establish reserves in the Working Capital Fund account other than for accrued annual leave and depreciation of equipment without prior notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the Secretary of the Interior may assess reasonable charges to State, local, and tribal government employees for training services provided by the National Indian Program Training Center, other than training related to the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.): Provided further, That the Secretary may lease or otherwise provide space and related facilities, equipment, or professional services of the National Indian Program Training Center to State, local and tribal government employees or persons or organizations engaged in cultural, educational, or recreational activities (as defined in section 3306(a) of title 40, United States Code) at the prevailing rate for similar space, facilities, equipment, or services in the vicinity of the National Indian Program Training Center: Provided further, That all funds received pursuant to the two preceding provisos shall be credited to this account, shall be available until expended, and shall be used by the Secretary for necessary expenses of the National Indian Program Training Center: Provided further, That the Secretary may enter into grants and cooperative agreements to support the Office of Natural Resource Revenue's collection and disbursement of royalties, fees, and other mineral revenue proceeds, as authorized by law.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–4523–0–4–306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Enterprise Initiatives (Discretionary) .....	126	106	75
0002 Spectrum (Mandatory) .....	7	6	6
0100 Direct program activities, subtotal .....	133	112	81
0799 Total direct obligations .....	133	112	81
0807 WCF Reimbursable Activities .....	1,313	1,398	1,957
0809 Reimbursable program activities, subtotal .....	1,313	1,398	1,957
0900 Total new obligations, unexpired accounts .....	1,446	1,510	2,038
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	419	388	455
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	392		
1021 Recoveries of prior year unpaid obligations .....	96	66	66
1070 Unobligated balance (total) .....	515	454	521
Budget authority:			
Appropriations, discretionary:			
Appropriation .....	108	108	75
Appropriations, mandatory:			
Appropriations transferred from other acct - OMB [011–5512] .....		5	
Spending authority from offsetting collections, discretionary:			
Collected .....	1,161	1,398	1,957
Change in uncollected payments, Federal sources .....	50		
1750 Spending auth from offsetting collections, disc (total) .....	1,211	1,398	1,957
1900 Budget authority (total) .....	1,319	1,511	2,032
1930 Total budgetary resources available .....	1,834	1,965	2,553
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	388	455	515
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	472	555	464
3010 New obligations, unexpired accounts .....	1,446	1,510	2,038
3020 Outlays (gross) .....	-1,267	-1,535	-2,139

3040	Recoveries of prior year unpaid obligations, unexpired .....	-96	-66	-66
3050	Unpaid obligations, end of year .....	555	464	297
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-422	-472	-472
3070	Change in uncollected pymts, Fed sources, unexpired .....	-50		
3090	Uncollected pymts, Fed sources, end of year .....	-472	-472	-472
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	50	83	-8
3200	Obligated balance, end of year .....	83	-8	-175
<b>Budget authority and outlays, net:</b>				
	Discretionary:			
4000	Budget authority, gross .....	1,319	1,506	2,032
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	787	1,187	1,614
4011	Outlays from discretionary balances .....	474	342	519
4020	Outlays, gross (total) .....	1,261	1,529	2,133
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-1,142	-1,387	-1,946
4033	Non-Federal sources .....	-19	-11	-11
4040	Offsets against gross budget authority and outlays (total) ....	-1,161	-1,398	-1,957
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-50		
4070	Budget authority, net (discretionary) .....	108	108	75
4080	Outlays, net (discretionary) .....	100	131	176
	Mandatory:			
4090	Budget authority, gross .....		5	
	Outlays, gross:			
4101	Outlays from mandatory balances .....	6	6	6
4180	Budget authority, net (total) .....	108	113	75
4190	Outlays, net (total) .....	106	137	182
<b>Memorandum (non-add) entries:</b>				
5096	Unexpired unavailable balance, SOY: Appropriations .....	3	3	3
5098	Unexpired unavailable balance, EOY: Appropriations .....	3	3	3

The Department's Working Capital Fund finances services and activities that can be performed more effectively and efficiently in a centralized manner, including business services provided by the Interior Business Center (IBC). Activities financed through the Fund include information technology and security, systems hosting and help desk services, communications, human capital, civil rights, procurement and grants management, aircraft services, central reproduction, supplies and health services, and safety and health initiatives. Departmental administrative systems hosted through the Fund include the Federal Personnel and Payroll System and the Financial and Business Management System (FBMS). The IBC provides financial management, acquisition, and human resource services as well as payroll services to other agencies as one of the Government-wide shared service providers selected by the Office of Personnel Management. Through the National Indian Program Training Center, a component of Department of the Interior (DOI) University, the Working Capital Fund provides training courses and other services related to Indian culture, law and programs to Federal Government employees. The appropriated portion of the Working Capital Fund includes discretionary funding for FBMS operations and maintenance, and enhancements; strengthening cybersecurity and the IT supply chain; improving data management; and evaluating program effectiveness.

**Object Classification (in millions of dollars)**

Identification code 014-4523-0-4-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	16	18	15
11.5 Other personnel compensation .....		1	
11.9 Total personnel compensation .....	16	19	15
12.1 Civilian personnel benefits .....	6	7	6
23.3 Communications, utilities, and miscellaneous charges .....	31	20	14
25.1 Advisory and assistance services .....	22	14	10
25.2 Other services from non-Federal sources .....	27	34	23
25.3 Other goods and services from Federal sources .....	9	7	5
25.7 Operation and maintenance of equipment .....	18	8	6

31.0	Equipment .....	4	3	2
99.0	Direct obligations .....	133	112	81
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent .....	159	495	896
11.3	Other than full-time permanent .....	2	6	10
11.5	Other personnel compensation .....	5	17	30
11.9	Total personnel compensation .....	166	518	936
12.1	Civilian personnel benefits .....	123	383	693
21.0	Travel and transportation of persons .....	3	1	1
23.1	Rental payments to GSA .....	30	17	11
23.2	Rental payments to others .....	3	2	1
23.3	Communications, utilities, and miscellaneous charges .....	121	67	45
25.1	Advisory and assistance services .....	214	99	65
25.2	Other services from non-Federal sources .....	364	167	111
25.3	Other goods and services from Federal sources .....	150	81	54
25.4	Operation and maintenance of facilities .....	16	8	5
25.5	Research and development contracts .....	2		
25.6	Medical care .....	3	2	1
25.7	Operation and maintenance of equipment .....	94	40	26
26.0	Supplies and materials .....	8	4	3
31.0	Equipment .....	14	8	5
41.0	Grants, subsidies, and contributions .....	2	1	
99.0	Reimbursable obligations .....	1,313	1,398	1,957
99.9	Total new obligations, unexpired accounts .....	1,446	1,510	2,038

**Employment Summary**

Identification code 014-4523-0-4-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	107	115	98
2001 Reimbursable civilian full-time equivalent employment .....	1,254	3,791	6,828

**INTERIOR FRANCHISE FUND****Program and Financing (in millions of dollars)**

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable Activity .....	3,228	1,961	2,809
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	900	1,008	1,099
1021 Recoveries of prior year unpaid obligations .....	125	91	91
1070 Unobligated balance (total) .....	1,025	1,099	1,190
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3,253	1,961	2,809
1701 Change in uncollected payments, Federal sources .....	-42		
1750 Spending auth from offsetting collections, disc (total) .....	3,211	1,961	2,809
1900 Budget authority (total) .....	3,211	1,961	2,809
1930 Total budgetary resources available .....	4,236	3,060	3,999
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,008	1,099	1,190
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,970	2,678	3,348
3010 New obligations, unexpired accounts .....	3,228	1,961	2,809
3020 Outlays (gross) .....	-2,395	-1,200	-2,124
3040 Recoveries of prior year unpaid obligations, unexpired .....	-125	-91	-91
3050 Unpaid obligations, end of year .....	2,678	3,348	3,942
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-597	-555	-555
3070 Change in uncollected pymts, Fed sources, unexpired .....	42		
3090 Uncollected pymts, Fed sources, end of year .....	-555	-555	-555
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,373	2,123	2,793
3200 Obligated balance, end of year .....	2,123	2,793	3,387
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,211	1,961	2,809
Outlays, gross:			
4010 Outlays from new discretionary authority .....	600	196	281

INTERIOR FRANCHISE FUND—Continued  
Program and Financing—Continued

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances .....	1,795	1,004	1,843
4020 Outlays, gross (total) .....	2,395	1,200	2,124
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources .....	-3,253	-1,961	-2,809
4040 Offsets against gross budget authority and outlays (total) ....	-3,253	-1,961	-2,809
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	42		
4080 Outlays, net (discretionary) .....	-858	-761	-685
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-858	-761	-685

The Interior Franchise Fund (IFF) was established by the Government Management Reform Act (P.L. 103-356) as amended, and provides acquisition management and administrative services to the Department of the Interior and other Federal agencies on a competitive, fee basis. Operating costs for the IFF are funded fully by the fees collected in exchange for the services provided.

## Object Classification (in millions of dollars)

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	26	25	35
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	27	26	36
12.1 Civilian personnel benefits .....	9	9	13
21.0 Travel and transportation of persons .....	3	2	3
23.1 Rental payments to GSA .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....	5	2	3
25.1 Advisory and assistance services .....	513	328	470
25.2 Other services from non-Federal sources .....	1,988	1,267	1,816
25.3 Other goods and services from Federal sources .....	18	13	19
25.4 Operation and maintenance of facilities .....	12	8	11
25.5 Research and development contracts .....	350	161	231
25.7 Operation and maintenance of equipment .....	21	13	19
26.0 Supplies and materials .....	6	2	3
31.0 Equipment .....	54	50	71
41.0 Grants, subsidies, and contributions .....	222	79	113
99.9 Total new obligations, unexpired accounts .....	3,228	1,961	2,809

## Employment Summary

Identification code 014-4529-0-4-306	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	183	176	243

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5715-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	92	92	108
Receipts:			
Current law:			
1140 Earnings on Investments, National Parks and Public Land Legacy Restoration Fund .....	268	287	239
2000 Total: Balances and receipts .....	360	379	347
Appropriations:			
Current law:			
2101 National Parks and Public Land Legacy Restoration Fund .....	-268	-287	-239
2103 National Parks and Public Land Legacy Restoration Fund .....	-92	-92	-108
2132 National Parks and Public Land Legacy Restoration Fund .....	92	108	14
2199 Total current law appropriations .....	-268	-271	-333
2999 Total appropriations .....	-268	-271	-333
5099 Balance, end of year .....	92	108	14

## Program and Financing (in millions of dollars)

Identification code 014-5715-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Great American Outdoors Act (P.L. 116-152) .....	847	1,221	1,138
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,493	3,547	4,199
1010 Unobligated balance transfer to other accts [012-5716] .....		-40	-43
1021 Recoveries of prior year unpaid obligations .....	29	27	27
1070 Unobligated balance (total) .....	2,522	3,534	4,183
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,900	1,900	
1201 Appropriation (special or trust fund) .....	268	287	239
1203 Appropriation (previously unavailable)(special or trust) ....	92	92	108
1220 Appropriations transferred to other acct [012-5716] .....	-296	-285	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-92	-108	-14
1260 Appropriations, mandatory (total) .....	1,872	1,886	333
1930 Total budgetary resources available .....	4,394	5,420	4,516
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,547	4,199	3,378

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,264	1,461	1,671
3010 New obligations, unexpired accounts .....	847	1,221	1,138
3020 Outlays (gross) .....	-621	-984	-667
3040 Recoveries of prior year unpaid obligations, unexpired .....	-29	-27	-27
3050 Unpaid obligations, end of year .....	1,461	1,671	2,115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,264	1,461	1,671
3200 Obligated balance, end of year .....	1,461	1,671	2,115

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,872	1,886	333
Outlays, gross:			
4100 Outlays from new mandatory authority .....	13	185	45
4101 Outlays from mandatory balances .....	608	799	622
4110 Outlays, gross (total) .....	621	984	667
4180 Budget authority, net (total) .....	1,872	1,886	333
4190 Outlays, net (total) .....	621	984	667

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	4,227	5,557	6,638
5001 Total investments, EOY: Federal securities: Par value .....	5,557	6,638	5,858

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	1,872	1,886	333
Outlays .....	621	984	667
Legislative proposal, subject to PAYGO:			
Budget Authority .....			1,615
Outlays .....			242
Total:			
Budget Authority .....	1,872	1,886	1,948
Outlays .....	621	984	909

The Great American Outdoors Act (P.L. 116-152) established the National Parks and Public Land Legacy Restoration Fund to address deferred maintenance at the Department of the Interior and the U.S. Forest Service. The Fund supports restoration of deteriorating assets through allocations to the National Park Service, U.S. Fish and Wildlife Service, Bureau of Land Management, Bureau of Indian Education, and U.S. Forest Service. The Fund is supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit projects to Congress for awareness, execute projects, and monitor results/program performance. This Fund makes a significant investment in the facilities which support the important missions of the Department of the Interior

and the U.S. Forest Service and help maintain America's national treasures for future generations. The 2026 budget proposes to reauthorize the National Parks and Public Land Legacy Restoration Fund for five years, which received its last deposit based on qualified energy development revenues in fiscal year 2025.

**Object Classification** (in millions of dollars)

Identification code 014–5715–0–2–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent (allocation) .....	31	32	36
11.3 Other than full-time permanent (allocation) .....	6	7	8
11.5 Other personnel compensation (allocation) .....	1	2	2
11.9 Total personnel compensation .....	38	41	46
12.1 Civilian personnel benefits (allocation) .....	14	15	17
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	71	80	91
23.3 Communications, utilities, and miscellaneous charges .....	2	3	3
25.1 Advisory and assistance services .....	7	4	5
25.2 Other services from non-Federal sources .....	320	489	313
25.3 Other goods and services from Federal sources .....	13	59	68
25.4 Operation and maintenance of facilities .....	260	345	406
25.7 Operation and maintenance of equipment .....	3	2	3
26.0 Supplies and materials .....	3	4	4
31.0 Equipment .....	1	1	2
32.0 Land and structures .....	101	163	163
41.0 Grants, subsidies, and contributions .....	11	11	13
99.9 Total new obligations, unexpired accounts .....	847	1,221	1,138

**NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 014–5715–4–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Great American Outdoors Act (P.L. 116–152) .....			242
0900 Total new obligations, unexpired accounts (object class 25.2) .....			242
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....			1,615
1930 Total budgetary resources available .....			1,615
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....			1,373
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			242
3020 Outlays (gross) .....			-242
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....			1,615
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....			242
4180 Budget authority, net (total) .....			1,615
4190 Outlays, net (total) .....			242

**ENERGY COMMUNITY REVITALIZATION PROGRAM**

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State Grants .....	1	1	
0003 Federal Program .....	3	3	2
0004 Program Management .....	1	1	1
0011 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	637	424	428

0900 Total new obligations, unexpired accounts .....	642	429	431
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	4,006	3,390	3,002
1010 Unobligated balance transfer to other acct - USDA-FS [012–1106] .....	-15		
1021 Recoveries of prior year unpaid obligations .....	36	36	36
1070 Unobligated balance (total) .....	4,027	3,426	3,038
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	5	5	
1930 Total budgetary resources available .....	4,032	3,431	3,038
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	3,390	3,002	2,607
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	441	785	860
3010 New obligations, unexpired accounts .....	642	429	431
3020 Outlays (gross) .....	-262	-318	-513
3040 Recoveries of prior year unpaid obligations, unexpired .....	-36	-36	-36
3050 Unpaid obligations, end of year .....	785	860	742
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	441	785	860
3200 Obligated balance, end of year .....	785	860	742
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	5	5	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....		2	
4011 Outlays from discretionary balances .....	262	316	513
4020 Outlays, gross (total) .....	262	318	513
4180 Budget authority, net (total) .....	5	5	
4190 Outlays, net (total) .....	262	318	513

This account includes funding to execute programs and activities authorized by Section 40704 "Abandoned Hardrock Mine Reclamation" and Section 40601 "Orphaned Well Site Plugging, Remediation, and Restoration of P.L. 117–58 (30 U.S.C. 1245). The Abandoned Hardrock Mine Reclamation Program provides grants to States and Tribal communities impacted by abandoned hard rock mining activities. The Abandoned Hard Rock Mine Reclamation Program also provides funding to address abandoned hardrock mines scattered across Federal lands. No discretionary funds are requested in this account in 2026.

Under Section 40601 of 30 U.S.C. 1245, the Orphaned Wells program provides mandatory funding resources to States and Tribes to address orphaned sites where the companies that created them have left and are no longer viable to address the needed cleanup and closure. No discretionary funds are requested in 2026 for orphaned oil and gas well remediation activities which are funded separately through P.L. 117–58.

**Object Classification** (in millions of dollars)

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent - Direct .....	2	3	4
11.1 Full-time permanent - Allocation .....	2	2	2
11.3 Other than full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	6	7	8
12.1 Civilian personnel benefits .....	2	2	3
25.2 Other services from non-Federal sources .....	38	14	14
25.3 Other goods and services from Federal sources .....	7	4	4
25.4 Operation and maintenance of facilities .....	4	2	2
41.0 Grants, subsidies, and contributions .....	585	400	400
99.9 Total new obligations, unexpired accounts .....	642	429	431

## ENERGY COMMUNITY REVITALIZATION PROGRAM—Continued

## Employment Summary

Identification code 014–2641–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	22	23	29

## ADMINISTRATIVE PROVISION

*There is hereby authorized for acquisition from available resources within the Working Capital Fund, aircraft which may be obtained by donation, purchase, or through available excess surplus property: Provided, That existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft.*

## U.S. WILDLAND FIRE SERVICE

## U.S. WILDLAND FIRE SERVICE

## Federal Funds

## WILDLAND FIRE SERVICE OPERATIONS

## Program and Financing (in millions of dollars)

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Preparedness .....	494	497	500
0004 Fire suppression operations .....	391	400	400
0006 Fuels Management .....	233	255	255
0008 Burned area rehabilitation .....	14	25	25
0009 Facilities Construction and Maintenance .....	13	15	15
0010 Joint Fire Science .....	3	4	4
0011 Wildfire Suppression Cap Adjustment .....	269	305	305
0012 2022 Disaster Supplemental (P.L. 117–43) .....	7	2	2
0013 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....	273	278	282
0014 2023 Disaster Supplemental (P.L. 117–328) .....	85	27	20
0799 Total direct obligations .....	1,782	1,808	1,808
0801 Fire reimbursable .....	95	97	97
0900 Total new obligations, unexpired accounts .....	1,877	1,905	1,905

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	584	539	552
1011 Unobligated balance transfer from other acct [014–0130] ....	250	350	350
1021 Recoveries of prior year unpaid obligations .....	93	60	60
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	928	949	962
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,113	1,147	1,147
1121 Appropriations transferred from other acct [012–1122] ....	5		
1121 Appropriations transferred from other acct [012–1115] ....		20	
1160 Appropriation, discretionary (total) .....	1,118	1,167	1,147
Advance appropriations, discretionary:			
1170 Advance appropriation - Bipartisan Infrastructure Law .....	263	263	263
1172 Advance appropriations transferred to other accounts [014–0104] .....	-1	-1	-1
1180 Advanced appropriation, discretionary (total) .....	262	262	262
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	101	76	76
1701 Change in uncollected payments, Federal sources .....	7	3	3
1750 Spending auth from offsetting collections, disc (total) .....	108	79	79
1900 Budget authority (total) .....	1,488	1,508	1,488
1930 Total budgetary resources available .....	2,416	2,457	2,450
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	539	552	545

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	587	662	769
3010 New obligations, unexpired accounts .....	1,877	1,905	1,905
3020 Outlays (gross) .....	-1,709	-1,738	-1,429
3040 Recoveries of prior year unpaid obligations, unexpired .....	-93	-60	-60

3050 Unpaid obligations, end of year .....	662	769	1,185
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-49	-56	-59
3070 Change in uncollected pymts, Fed sources, unexpired .....	-7	-3	-3
3090 Uncollected pymts, Fed sources, end of year .....	-56	-59	-62
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	538	606	710
3200 Obligated balance, end of year .....	606	710	1,123

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,488	1,508	1,488
Outlays, gross:			
4010 Outlays from new discretionary authority .....	886	1,178	1,177
4011 Outlays from discretionary balances .....	823	560	252
4020 Outlays, gross (total) .....	1,709	1,738	1,429
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-44	-16	-16
4033 Non-Federal sources .....	-58	-60	-60
4040 Offsets against gross budget authority and outlays (total) ....	-102	-76	-76
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-7	-3	-3
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	-6	-3	-3
4070 Budget authority, net (discretionary) .....	1,380	1,429	1,409
4080 Outlays, net (discretionary) .....	1,607	1,662	1,353
4180 Budget authority, net (total) .....	1,380	1,429	1,409
4190 Outlays, net (total) .....	1,607	1,662	1,353

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	1,380	1,429	1,409
Outlays .....	1,607	1,662	1,353
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			3,096
Outlays .....			2,677
Total:			
Budget Authority .....	1,380	1,429	4,505
Outlays .....	1,607	1,662	4,030

## Object Classification (in millions of dollars)

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct .....	5	5	5
11.1 Full-time permanent - allocation .....	274	297	297
11.3 Other than full-time permanent - allocation .....	24	24	24
11.5 Other personnel compensation - direct .....	1	1	1
11.5 Other personnel compensation - allocation .....	158	158	158
11.8 Special personal services payments - allocation .....	33	33	33
11.9 Total personnel compensation .....	495	518	518
12.1 Civilian personnel benefits - direct .....	3	3	3
12.1 Civilian personnel benefits - allocation .....	215	215	215
21.0 Travel and transportation of persons - allocation .....	49	49	49
22.0 Transportation of things - allocation .....	3	3	3
23.1 Rental payments to GSA - allocation .....	1	1	1
23.2 Rental payments to others - allocation .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges - direct .....	5	5	5
23.3 Communications, utilities, and miscellaneous charges - allocation .....	33	33	33
25.1 Advisory and assistance services - direct .....	8	8	8
25.1 Advisory and assistance services - allocation .....	8	8	8
25.2 Other services from non-Federal sources - allocation .....	528	528	528
25.3 Other goods and services from Federal sources - direct .....	24	24	24
25.3 Other goods and services from Federal sources - allocation .....	127	127	127
25.4 Operation and maintenance of facilities - allocation .....	7	7	7
25.6 Medical care - allocation .....	2	2	2
25.7 Operation and maintenance of equipment - allocation .....	7	7	7
25.8 Subsistence and support of persons - allocation .....	1	1	1
26.0 Supplies and materials - allocation .....	72	73	73
31.0 Equipment - allocation .....	26	26	26
32.0 Land and structures - allocation .....	13	13	13
41.0 Grants, subsidies, and contributions - direct .....	1	1	1
41.0 Grants, subsidies, and contributions - allocation .....	148	150	150

99.0	Direct obligations .....	1,782	1,808	1,808
99.0	Reimbursable obligations .....	95	97	97
99.9	Total new obligations, unexpired accounts .....	1,877	1,905	1,905

**Employment Summary**

Identification code 014–1125–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	38	38	35

**WILDLAND FIRE SERVICE OPERATIONS**  
(Legislative proposal, not subject to PAYGO)  
(INCLUDING TRANSFERS OF FUNDS)

*Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, for necessary expenses of the United States Wildland Fire Service, \$3,702,107,000, to remain available until expended, of which, \$1,394,657,000 shall be available for wildfire suppression operations, and is provided to meet the terms of section 251(b)(2)(F)(ii)(I) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided, That persons hired pursuant to 43 U.S.C. 1469 may be furnished subsistence and lodging without cost from funds available from this appropriation: Provided further, That notwithstanding 42 U.S.C. 1856d, sums received by a bureau or office of the Department of the Interior for fire protection rendered pursuant to 43 U.S.C. 1856 et seq., for protection of United States property, may be credited to the appropriation from which the funds were expended to provide that protection, and are available without fiscal year limitation: Provided further, That the Secretary may enter into procurement contracts, grants, or cooperative agreements, for fuels management and burned area rehabilitation activities, and for training and monitoring associated with such activities: Provided further, That activities specified in the preceding proviso may occur on Federal land, or on non-Federal land when such activities benefit resources on Federal land or Federally-recognized Tribal land: Provided further, That the costs of implementing any cooperative agreement between the Federal Government and any non-Federal entity may be shared, as mutually agreed on by the affected parties: Provided further, That notwithstanding requirements of the Competition in Contracting Act, the Secretary, for purposes of fuels management activities, may obtain maximum practicable competition among: (1) local private, nonprofit, or cooperative entities; (2) Youth Conservation Corps crews, Public Lands Corps (Public Law 109–154), or related partnerships with State, local, or nonprofit youth groups; (3) small or microbusinesses; or (4) other entities that will hire or train locally a significant percentage, defined as 50 percent or more, of the project workforce to complete such contracts: Provided further, That in implementing this section, the Secretary shall develop written guidance to field units to ensure accountability and consistent application of the authorities provided herein: Provided further, That funds appropriated under this heading may be used to reimburse the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and conference, as required by section 7 of such Act, in connection with wildland fire management activities: Provided further, That the Secretary may use the funds appropriated in this Act to enter into leases of real property with local governments, at or below fair market value, to construct capitalized improvements for fire facilities on such leased properties, including but not limited to fire guard stations, retardant stations, and other initial attack and fire support facilities, and to make advance payments for any such lease or for construction activity associated with the lease: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may authorize the transfer of funds appropriated for any wildland fire purpose between the Departments and may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service: Provided further, That funds provided for wildfire suppression shall be available for support of Federal emergency response actions: Provided further, That funds appropriated under this heading shall be available for assistance to or through the Departments of State or Defense in connection with forest and rangeland research, technical information, and assistance in foreign countries, and, with the concurrence of the appropriate Secretary, shall be available to support forestry, wildland fire management, and related natural resource activities outside the United States and its territories and possessions, including technical assistance, education and training, and cooperation with United States and international organizations: Provided further, That any moneys received by the United States as a result of the compromise or settlement of any claim whether sounding*

*in tort, contract, or any other cause of action involving present or potential damage to lands managed by the Departments of the Interior or Agriculture resulting from wildland fires shall be credited to this account and shall be available until expended.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

**Program and Financing** (in millions of dollars)

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0002 Preparedness .....			1,100
0004 Fire suppression operations .....			1,109
0006 Fuels Management .....			592
0011 Wildfire Suppression Operations Reserve .....			2,070
0013 2022 Bipartisan Infrastructure Law (P.L. 117–58) .....			100
0017 WFM Inflation Reduction Act (P.L. 117–169) .....			145
0799 Total direct obligations .....			5,116
0801 Fire reimbursable .....			10
0900 Total new obligations, unexpired accounts .....			5,126
<b>Budgetary resources:</b>			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....			188
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,555
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1106] .....			212
1173 Advance appropriations transferred from other accounts [012–1105] .....			293
1173 Advance appropriations transferred from other accounts [012–1115] .....			36
1180 Advanced appropriation, discretionary (total) .....			541
1900 Budget authority (total) .....			3,096
1930 Total budgetary resources available .....			3,284
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-1,842
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			5,126
3020 Outlays (gross) .....			-2,677
3040 Recoveries of prior year unpaid obligations, unexpired .....			-188
3050 Unpaid obligations, end of year .....			2,261
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,261
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			3,096
Outlays, gross:			
4010 Outlays from new discretionary authority .....			2,677
4180 Budget authority, net (total) .....			3,096
4190 Outlays, net (total) .....			2,677

The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon the enactment of authorizing legislation, the USWFS will consolidate all wildland fire management activities previously dispersed across the Department of the Interior and the Department of Agriculture into the Department of the Interior. The new USWFS will be distinct in command and appropriations from existing wildland firefighting agencies. This integrated, cost-efficient, and operationally more effective organization will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis.

**Firefighter Pay Reforms.**—The 2026 Budget fully supports the costs of permanent pay reforms for Federal and Tribal wildland firefighters across the United States, which is helping to address critical Federal firefighter recruitment and retention challenges.

**Preparedness.**—Funds the non-emergency and predictable aspects of wildland fire management activities, including the initial attack suppression action on wildfires. Preparedness includes readiness, operational planning,

## WILDLAND FIRE SERVICE OPERATIONS—Continued

oversight, procurement, training, supervision, and deployment of wildland fire suppression personnel and equipment prior to the occurrence of wildfire. It also includes activities related to program monitoring and evaluation, and the integration of fire into land-use planning.

**Suppression Operations.**—Funds the total spectrum of management actions taken to suppress wildfires in a safe, cost-effective manner. This activity includes emergency actions taken during and immediately following a wildfire to stabilize the soil and structures to prevent erosion, floods, landslides, and further resource damage. The 2026 Budget request fully funds Federal suppression operations at the ten-year average of obligations as reported in the 2015 President's Budget, in accordance with the Consolidated Appropriations Act, 2018 (P.L. 115–141). That Act also amended the Balanced Budget and Emergency Deficit Control Act to provide additional new budget authority for fiscal years 2020 through 2027. This additional budget authority is provided in the Wildfire Suppression Operations Reserve Fund account and made available subject to the requirements in P.L. 115–141.

**Fuels Management.**—Funds hazardous fuels management aimed at mitigating risk to communities and their values, including areas in the wildland urban interface. Interior contributes to community adaptation to wildland fire and improves the ability to safely and appropriately respond to wildfire. Funding for this activity covers the planning, operational aspects, and monitoring of fuels management projects. Interior uses such methods as prescribed fire, establishing potential control locations, and mechanical thinning.

**Other Operations.**—Funds all other aspects of wildland fire management, which includes Burned Area Rehabilitation, Facilities Construction and Maintenance, Intelligence and Technology, and Grants and Partnerships. Burned Area Rehabilitation begins the recovery process for lands and resources damaged by wildland fires that would not return to fire-adapted conditions on their own. The Facilities Construction and Maintenance subactivity funds construction and maintenance of facilities to house firefighters and other personnel, and equipment used in wildland firefighting and fuels management activities. the Joint Fire Science Program, which sponsors and delivers applied research to assist field managers with fuels treatment, post-fire rehabilitation, smoke management, and many other related topics. Grants and Partnerships includes targeted funding for rural fire assistance, which helps local cooperators protect remote communities and natural resources.

## Object Classification (in millions of dollars)

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct .....			1,115
11.5 Other personnel compensation - direct .....			97
11.9 Total personnel compensation .....			1,212
12.1 Civilian personnel benefits - direct .....			655
21.0 Travel and transportation of persons - allocation .....			152
22.0 Transportation of things - allocation .....			10
23.2 Rental payments to others - allocation .....			3
23.3 Communications, utilities, and miscellaneous charges - direct .....			5
25.2 Other services from non-Federal sources - allocation .....			1,959
25.3 Other goods and services from Federal sources - direct .....			167
25.5 Research and development contracts .....			2
26.0 Supplies and materials - allocation .....			167
31.0 Equipment - allocation .....			10
32.0 Land and structures - allocation .....			2
41.0 Grants, subsidies, and contributions - direct .....			771
99.0 Direct obligations .....			5,115
99.0 Reimbursable obligations .....			10
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....			5,126

## Employment Summary

Identification code 014–1125–2–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			10,560

## WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 014–0130–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	670	770	780
1010 Unobligated balance transfer to other accts [014–1125] .....	-250	-350	-350
1070 Unobligated balance (total) .....	420	420	430
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	350	360	380
1930 Total budgetary resources available .....	770	780	810
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	770	780	810
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	350	360	380
4180 Budget authority, net (total) .....	350	360	380
4190 Outlays, net (total) .....			

## Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	350	360	380
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			2,470
Total:			
Budget Authority .....	350	360	2,850
Outlays .....			

## WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFERS OF FUNDS)

*Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, in addition to the amounts provided under the heading "United States Wildland Fire Service Operations", \$2,850,000,000, to remain available until transferred, is additional new budget authority as specified for purposes of section 251(b)(2)(F) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided, That such amounts may be transferred to and merged with amounts made available under the heading "United States Wildland Fire Service Operations" for wildfire suppression operations in the fiscal year in which such amounts are transferred: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

## Program and Financing (in millions of dollars)

Identification code 014–0130–2–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [012–1121] .....			1,532
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			2,470
1930 Total budgetary resources available .....			4,002



Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	4,002	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	2,470	
4180	Budget authority, net (total) .....	2,470	
4190	Outlays, net (total) .....		

The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by consolidating and unifying the Federal wildland fire responsibilities into a single new U.S. Wildland Fire Service in the Department of the Interior, contingent upon the enactment of authorizing legislation. The 2026 Budget transfers the Department of Agriculture's current wildland fire management responsibilities to the Department of the Interior, which includes consolidation of the departments' individual Wildfire Suppression Operations Reserve Funds.

In addition to the amounts provided for wildfire suppression operations through the main wildland fire appropriation, the Consolidated Appropriations Act, 2018 (P.L. 115–141) amended the Balanced Budget and Emergency Deficit Control Act to provide additional budget authority for fiscal years 2020 through 2027. This budget authority is available for transfer to the main wildland fire account when appropriations for wildfire suppression in that account are close to depletion. The additional budget authority helps ensure adequate resources are available to fight wildfires, protect communities, and safeguard human life during the most severe fire seasons.

## GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
014–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	21	19	19
014–149300 Interest Received from Outer Continental Shelf Escrow Account .....	1		1
014–181100 Rent and Bonuses from Land Leases for Resource Exploration and Extraction .....	18	7	12
014–181200 Rent and Bonuses from Onshore Renewable Energy Development .....	25	20	22
014–182000 Rent and Bonuses on Outer Continental Shelf Lands .....	214		
014–202000 Royalties on Outer Continental Shelf Lands .....	5,281	4,957	5,187
014–202500 Arctic National Wildlife Refuge (ANWR) Oil and Gas Leasing Revenues, Federal Share .....	–8	6	13
014–203200 Hardrock Mining Holding Fee .....	59	40	52
014–203900 Royalties on Natural Resources, not Otherwise Classified .....	932	920	958
014–222900 Sale of Timber, Wildlife and Other Natural Land Products, not Otherwise Classified .....		15	15
014–248400 Receipts from Grazing Fees, Federal Share .....	4	6	6
014–272930 Indian Loan Guarantee, Downward Reestimates of Subsidies .....	15	21	
014–274730 Indian Direct Loan, Downward Reestimates of Subsidies .....	1		
014–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	71	69	68
General Fund Offsetting receipts from the public .....	6,634	6,080	6,353
Intragovernmental payments:			
014–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	–26	1	1
General Fund Intragovernmental payments .....	–26	1	1

## GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

### EMERGENCY TRANSFER AUTHORITY—INTRA-BUREAU

*SEC. 101. Appropriations made in this title shall be available for expenditure or transfer (within each bureau or office), with the approval of the Secretary of the Interior, for the emergency reconstruction, replacement, or repair of aircraft, buildings, utilities, or other facilities or equipment damaged or destroyed by fire,*

*flood, storm, or other unavoidable causes: Provided, That no funds shall be made available under this authority until funds specifically made available to the Department of the Interior for emergencies shall have been exhausted: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible.*

### EMERGENCY TRANSFER AUTHORITY—DEPARTMENT-WIDE

*SEC. 102. The Secretary of the Interior may authorize the expenditure or transfer of any no year appropriation in this title, in addition to the amounts included in the budget programs of the several agencies, for the suppression or emergency prevention of wildland fires on or threatening lands under the jurisdiction of the Department of the Interior; for the emergency rehabilitation of burned-over lands under its jurisdiction; for emergency actions related to potential or actual earthquakes, floods, volcanoes, storms, or other unavoidable causes; for contingency planning subsequent to actual oil spills; for response and natural resource damage assessment activities related to actual oil spills or releases of hazardous substances into the environment; for the prevention, suppression, and control of actual or potential grasshopper and Mormon cricket outbreaks on lands under the jurisdiction of the Secretary, pursuant to the authority in section 417(b) of the Agricultural Risk Protection Act of 2000, Public Law 106–224 (7 U.S.C. 7717(b)); for emergency reclamation projects under section 410 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87 (30 U.S.C. 1240); and shall transfer, from any no year funds available to the Office of Surface Mining Reclamation and Enforcement, such funds as may be necessary to permit assumption of regulatory authority in the event a primacy State is not carrying out the regulatory provisions of the Surface Mining Act: Provided, That appropriations made in this title for wildland fire operations shall be available for the payment of obligations incurred during the preceding fiscal year, and for reimbursement to other Federal agencies for destruction of vehicles, aircraft, or other equipment in connection with their use for wildland fire operations, with such reimbursement to be credited to appropriations currently available at the time of receipt thereof: Provided further, That for wildland fire operations, no funds shall be made available under this authority until the Secretary determines that funds appropriated for "wildland fire suppression" shall be exhausted within 30 days: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible: Provided further, That such replenishment funds shall be used to reimburse, on a pro rata basis, accounts from which emergency funds were transferred.*

### AUTHORIZED USE OF FUNDS

*SEC. 103. Appropriations made to the Department of the Interior in this title shall be available for services as authorized by section 3109 of title 5, United States Code, when authorized by the Secretary of the Interior, in total amount not to exceed \$500,000; purchase and replacement of motor vehicles, including specially equipped law enforcement vehicles; hire, maintenance, and operation of aircraft; hire of passenger motor vehicles; purchase of reprints; payment for telephone service in private residences in the field, when authorized under regulations approved by the Secretary; and the payment of dues, when authorized by the Secretary, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members.*

### AUTHORIZED USE OF FUNDS, INDIAN TRUST MANAGEMENT

*SEC. 104. Appropriations made in this Act under the headings Bureau of Indian Affairs and Bureau of Indian Education, and Bureau of Trust Funds Administration and any unobligated balances from prior appropriations Acts made under the same headings shall be available for expenditure or transfer for Indian trust management and reform activities. Total funding for settlement support activities shall not exceed amounts specifically designated in this Act for such purpose. The Secretary shall notify the House and Senate Committees on Appropriations within 60 days of the expenditure or transfer of any funds under this section, including the amount expended or transferred and how the funds will be used.*

### REDISTRIBUTION OF FUNDS, BUREAU OF INDIAN AFFAIRS

*SEC. 105. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to redistribute any Tribal Priority Allocation funds, including tribal base funds, to alleviate tribal funding inequities by transferring funds to address identified, unmet needs, dual enrollment, overlapping service areas or inaccurate distribution methodologies. No tribe shall receive a reduction in Tribal Priority Allocation funds of more than 10 percent in fiscal year 2026. Under circumstances of dual enrollment, overlapping service areas or inaccurate distribution methodologies, the 10 percent limitation does not apply.*

### ELLIS, GOVERNORS, AND LIBERTY ISLANDS

*SEC. 106. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to acquire lands, waters, or interests therein, including the use of all or part of any pier, dock, or landing within the State of New York and the State of*

New Jersey, for the purpose of operating and maintaining facilities in the support of transportation and accommodation of visitors to Ellis, Governors, and Liberty Islands, and of other program and administrative activities, by donation or with appropriated funds, including franchise fees (and other monetary consideration), or by exchange; and the Secretary is authorized to negotiate and enter into leases, subleases, concession contracts, or other agreements for the use of such facilities on such terms and conditions as the Secretary may determine reasonable: Provided, That for the purposes of section 200306(a) of title 54, United States Code, such lands, waters, or interests acquired under this heading shall be considered to be within the exterior boundary of a System unit authorized or established.

#### OUTER CONTINENTAL SHELF INSPECTION FEES

SEC. 107. (a) In fiscal year 2026, the Secretary of the Interior shall collect a non-refundable inspection fee, which shall be deposited in the "Offshore Safety and Environmental Enforcement" account, from the designated operator for facilities subject to inspection under section 22 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1348(c)).

(b) Annual fees shall be collected for facilities that are above the waterline, excluding drilling rigs, and are in place at the start of the fiscal year. Fees for fiscal year 2026 shall be—

(1) \$10,500 for facilities with no wells, but with processing equipment or gathering lines;

(2) \$17,000 for facilities with 1 to 10 wells, with any combination of active or inactive wells; and

(3) \$31,500 for facilities with more than 10 wells, with any combination of active or inactive wells.

(c) Fees for drilling rigs shall be assessed for all inspections completed in fiscal year 2026. Fees for fiscal year 2026 shall be—

(1) \$30,500 per inspection for rigs operating in water depths of 500 feet or more; and

(2) \$16,700 per inspection for rigs operating in water depths of less than 500 feet.

(d) Fees for inspection of well operations conducted via non-rig units as outlined in title 30 CFR 250 subparts D, E, F, and Q shall be assessed for all inspections completed in fiscal year 2026. Fees for fiscal year 2026 shall be—

(1) \$13,260 per inspection for non-rig units operating in water depths of 2,500 feet or more;

(2) \$11,530 per inspection for non-rig units operating in water depths between 500 and 2,499 feet; and

(3) \$4,470 per inspection for non-rig units operating in water depths of less than 500 feet.

(e) The Secretary shall bill designated operators under subsection (b) quarterly, with payment required within 30 days of billing. The Secretary shall bill designated operators under subsection (c) within 30 days of the end of the month in which the inspection occurred, with payment required within 30 days of billing. The Secretary shall bill designated operators under subsection (d) with payment required by the end of the following quarter.

#### CONTRACTS AND AGREEMENTS FOR WILD HORSE AND BURRO HOLDING FACILITIES

SEC. 108. Notwithstanding any other provision of this Act, the Secretary of the Interior may enter into multiyear cooperative agreements with nonprofit organizations and other appropriate entities, and may enter into multiyear contracts in accordance with the provisions of section 3903 of title 41, United States Code (except that the 5-year term restriction in subsection (a) shall not apply), for the long-term care and maintenance of excess wild free roaming horses and burros by such organizations or entities on private land. Such cooperative agreements and contracts may not exceed 10 years, subject to renewal at the discretion of the Secretary.

#### MASS MARKING OF SALMONIDS

SEC. 109. The United States Fish and Wildlife Service shall, in carrying out its responsibilities to protect threatened and endangered species of salmon, implement a system of mass marking of salmonid stocks, intended for harvest, that are released from federally operated or federally financed hatcheries including but not limited to fish releases of coho, chinook, and steelhead species. Marked fish must have a visible mark that can be readily identified by commercial and recreational fishers.

#### CONTRACTS AND AGREEMENTS WITH INDIAN AFFAIRS

SEC. 110. Notwithstanding any other provision of law, during fiscal year 2026, in carrying out work involving cooperation with State, local, and tribal governments or any political subdivision thereof, Indian Affairs may record obligations against accounts receivable from any such entities, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year.

#### DEPARTMENT OF THE INTERIOR EXPERIENCED SERVICES PROGRAM

SEC. 111. (a) Notwithstanding any other provision of law relating to Federal grants and cooperative agreements, the Secretary of the Interior is authorized to make

grants to, or enter into cooperative agreements with, private nonprofit organizations designated by the Secretary of Labor under title V of the Older Americans Act of 1965, Public Law 89–73, to utilize the talents of older Americans in programs authorized by other provisions of law administered by the Secretary and consistent with such provisions of law.

(b) Prior to awarding any grant or agreement under subsection (a), the Secretary shall ensure that the agreement would not—

(1) result in the displacement of individuals currently employed by the Department, including partial displacement through reduction of non-overtime hours, wages, or employment benefits;

(2) result in the use of an individual under the Department of the Interior Experienced Services Program for a job or function in a case in which a Federal employee is in a layoff status from the same or substantially equivalent job within the Department; or

(3) affect existing contracts for services.

#### SEPARATION OF ACCOUNTS

SEC. 112. The Secretary of the Interior, in order to implement an orderly transition to separate accounts of the Bureau of Indian Affairs and the Bureau of Indian Education, may transfer funds among and between the successor offices and bureaus affected by the reorganization.

#### INTERAGENCY MOTOR POOL

SEC. 113. Notwithstanding any other provision of law or Federal regulation, federally recognized Indian tribes or authorized tribal organizations that receive Tribally-Controlled School Grants pursuant to the Tribally Controlled Schools Act of 1998, Part B of Title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), may obtain interagency motor vehicles and related services for performance of any activities carried out under such grants to the same extent as if they were contracting under the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.).

#### APPRAISER PAY AUTHORITY

SEC. 114. For fiscal year 2026, funds made available in this or any other Act or otherwise made available to the Department of the Interior for the Appraisal and Valuation Services Office may be used by the Secretary of the Interior to establish higher minimum rates of basic pay for employees of the Department of the Interior in the Appraiser (GS-1171) job series at grades 11 through 15 carrying out appraisals of real property and appraisal reviews conducted in support of the Department's realty programs at rates no greater than 15 percent above the minimum rates of basic pay normally scheduled, and such higher rates shall be consistent with subsections (e) through (h) of section 5305 of title 5, United States Code.

#### SAGE-GROUSE

SEC. 115. None of the funds made available by this or any other Act may be used by the Secretary of the Interior to write or issue pursuant to section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533)—

(1) a proposed rule for greater sage-grouse (*Centrocercus urophasianus*);

(2) a proposed rule for the Columbia basin distinct population segment of greater sage-grouse.

#### STATE CONSERVATION GRANTS

SEC. 116. For expenses necessary to carry out section 200305 of title 54, United States Code, the National Park Service may retain up to 7 percent of the State Conservation Grants program to provide to States, the District of Columbia, and insular areas, as matching grants to support state program administrative costs.

#### TRANSFER OF NATIONAL MARINE FISHERIES SERVICE FUNDS

SEC. 117. The U.S. Fish and Wildlife Service may accept and expend funds from the National Oceanic and Atmospheric Administration's National Marine Fisheries Service for the purposes of improving the efficiency or effectiveness of implementation of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1531 et seq.) or the Marine Mammal Protection Act of 1972, Public Law 92–522, as amended (16 U.S.C. 1361 et seq.).

#### HISTORIC PRESERVATION FUND DEPOSITS

SEC. 118. Section 303102 of title 54, United States Code, shall be applied by substituting "fiscal year 2026" for "fiscal year 2023".

#### INTERIOR AUTHORITY FOR OPERATING EFFICIENCIES

SEC. 119. (a) In fiscal years 2026 and 2027, the Secretary of the Interior may authorize and execute agreements to achieve operating efficiencies among and between two or more component bureaus and offices through the following activities:

(1) co-locating in offices and facilities leased or owned by any such component and sharing related utilities and equipment;

(2) detailing or assigning staff on a non-reimbursable basis for up to 5 business days; and

(3) sharing staff and equipment necessary to meet mission requirements.

(b) The authority provided by subsection (a) is to support areas of mission alignment between and among component bureaus and offices or where geographic proximity allows for efficiencies.

(c) Bureaus and offices entering into agreements authorized under subsections (a)(1) and (a)(3) shall bear costs for such agreements in a manner that reflects their approximate benefit and share of total costs, which may or may not include indirect costs.

(d) In furtherance of the requirement in subsection (c), the Secretary of the Interior may make transfers of funds in advance or on a reimbursable basis.

#### EMERGENCY LAW ENFORCEMENT CEILING

SEC. 120. Section 103101 of title 54, United States Code, is amended in subsection (c)(1) by striking "250,000" and inserting "500,000."

#### NATIVE HAWAIIAN AND ALASKA NATIVE CULTURE AND ARTS PROGRAM

SEC. 121. (a) Program for Native Hawaiian and Alaska Native Culture and Arts Development.—Section 1521 of title XV of the Higher Education Amendments of 1986, Public Law 99–498, as amended (20 U.S.C. 4441), is further amended—

(1) in subsection (a), by striking "private,"; and

(2) in subsection (c) —

(A) by amending subparagraph (2)(A) to read as follows:

(i) "(A) include Native Hawaiians and individuals widely recognized in the field of Native Hawaiian art and culture, and";

(B) by striking paragraphs (2)(B) through (2)(D) and redesignating paragraph (2)(E) as (2)(B);

(C) in paragraph (2)(B) as redesignated, by striking "of office";

(D) by adding at the end of paragraph (3)(A), "and"; and

(E) by striking paragraph (3)(B) and redesignating (3)(C) as (3)(B).

#### CONTRIBUTION AUTHORITY

SEC. 122. Section 113 of division G of the Consolidated Appropriations Act, 2014, Public Law 11376, as amended by section 114 of division E of the Consolidated Appropriations Act, 2019, Public Law 116–6, is further amended by striking "2024" and inserting "2026".

#### APPLICATIONS FOR PERMITS TO DRILL FEES EXTENSION

SEC. 123. Section 35 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 191), is further amended in subsection (d) by striking "2026" each place it appears and inserting "2027".

## GENERAL PROVISIONS—DEPARTMENT OF THE INTERIOR

SEC. 201. (a) None of the funds provided in title II of this Act for Water and Related Resources, or provided by previous or subsequent appropriations Acts to the agencies or entities funded in title II of this Act for Water and Related Resources that remain available for obligation or expenditure in fiscal year 2026, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) initiates or creates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds 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) restarts or resumes any program, project or activity for which funds are not provided in this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) transfers funds in excess of the following limits, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress:

(A) 15 percent for any program, project or activity for which \$2,000,000 or more is available at the beginning of the fiscal year; or

(B) \$400,000 for any program, project or activity for which less than \$2,000,000 is available at the beginning of the fiscal year;

(6) transfers more than \$500,000 from either the Facilities Operation, Maintenance, and Rehabilitation category or the Resources Management and Development category to any program, project, or activity in the other category, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress; or

(7) transfers, where necessary to discharge legal obligations of the Bureau of Reclamation, more than \$5,000,000 to provide adequate funds for settled contractor claims, increased contractor earnings due to accelerated rates of operations, and real estate deficiency judgments, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress.

(b) Subsection (a)(5) shall not apply to any transfer of funds within the Facilities Operation, Maintenance, and Rehabilitation category.

(c) For purposes of this section, the term "transfer" means any movement of funds into or out of a program, project, or activity.

SEC. 202. (a) None of the funds appropriated or otherwise made available by this Act may be used to determine the final point of discharge for the interceptor drain for the San Luis Unit until development by the Secretary of the Interior and the State of California of a plan, which shall conform to the water quality standards of the State of California as approved by the Administrator of the Environmental Protection Agency, to minimize any detrimental effect of the San Luis drainage waters.

(b) The costs of the Kesterson Reservoir Cleanup Program and the costs of the San Joaquin Valley Drainage Program shall be classified by the Secretary of the Interior as reimbursable or nonreimbursable and collected until fully repaid pursuant to the "Cleanup Program—Alternative Repayment Plan" and the "SJVDP—Alternative Repayment Plan" described in the report entitled "Repayment Report, Kesterson Reservoir Cleanup Program and San Joaquin Valley Drainage Program, February 1995", prepared by the Department of the Interior, Bureau of Reclamation. Any future obligations of funds by the United States relating to, or providing for, drainage service or drainage studies for the San Luis Unit shall be fully reimbursable by San Luis Unit beneficiaries of such service or studies pursuant to Federal reclamation law.

SEC. 203. (a) The Calfed Bay-Delta Authorization Act, title I of Public Law 108–361, as amended through section 204 of division D of Public Law 117–103, shall be applied by substituting "2026" for "2022" each place it appears.

SEC. 204. Section 9106(g)(2) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended through section 205 of division D of Public Law 117–103, shall be applied by substituting "2026" for "2022".

SEC. 205. Section 9503(f) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended (42 U.S.C. 10363(f)), shall be applied by substituting "2026" for "2023".

SEC. 206. Section 10609(a) of the Northwestern New Mexico Rural Water Projects Act, subtitle B of title X of Public Law 111–11, is amended by striking "2024" and inserting "2026".

SEC. 207. Notwithstanding the Act of May 9, 1938, (43 U.S.C. 392a), all monies received by the United States in connection with the repayment or reimbursement of costs for all projects, including power, financed in whole or in part with money from the Aging Infrastructure account created pursuant to section 9603b(d), Public Law 111–11, as amended through Public Law 116–260 (43 U.S.C. 510b(d)) shall be repaid and deposited to that account.

SEC. 208. Section 10 of Public Law 89–108, as amended (79 Stat. 433; 100 Stat. 424; 106 Stat. 4669; 114 Stat. 2763A291) is further amended –

(a) in subsection (b)(1), by –

(1) redesignating subparagraph (C) as subparagraph (D); and

(2) inserting after subparagraph (B), the following:

(A) "(C) Other Amounts.—In addition to the amounts made available under subparagraphs (A) and (B), there is authorized to be appropriated to carry out section 7(a) \$50,000,000."; and

(b) in subsection (e), by inserting prior to the last sentence, the following: "Such indexing shall also be applied for the \$50,000,000 amount under subsection (b)(1)(C) for costs incurred after the date of enactment."

## TITLE IV—GENERAL PROVISIONS

### (INCLUDING TRANSFERS OF FUNDS)

#### OBLIGATION OF APPROPRIATIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

#### MINING APPLICATIONS

SEC. 402. (a) **LIMITATION OF FUNDS.**—None of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended to accept or process applications for a patent for any mining or mill site claim located under the general mining laws.

(b) **EXCEPTIONS.**—Subsection (a) shall not apply if the Secretary of the Interior determines that, for the claim concerned: (1) a patent application was filed with the Secretary on or before September 30, 1994; and (2) all requirements established under sections 2325 and 2326 of the Revised Statutes (30 U.S.C. 29 and 30) for vein or lode claims, sections 2329, 2330, 2331, and 2333 of the Revised Statutes (30 U.S.C. 35, 36, and 37) for placer claims, and section 2337 of the Revised Statutes (30 U.S.C. 42) for mill site claims, as the case may be, were fully complied with by the applicant by that date.

(c) **REPORT.**—On September 30, 2027, the Secretary of the Interior shall file with the House and Senate Committees on Appropriations and the Committee on Natural Resources of the House and the Committee on Energy and Natural Resources of the

Senate a report on actions taken by the Department under the plan submitted pursuant to section 314(c) of the Department of the Interior and Related Agencies Appropriations Act, 1997 (Public Law 104–208).

(d) **MINERAL EXAMINATIONS.**—In order to process patent applications in a timely and responsible manner, upon the request of a patent applicant, the Secretary of the Interior shall allow the applicant to fund a qualified third-party contractor to be selected by the Director of the Bureau of Land Management to conduct a mineral examination of the mining claims or mill sites contained in a patent application as set forth in subsection (b). The Bureau of Land Management shall have the sole responsibility to choose and pay the third-party contractor in accordance with the standard procedures employed by the Bureau of Land Management in the retention of third-party contractors.

#### CONTRACT SUPPORT COSTS, PRIOR YEAR LIMITATION

SEC. 403. Sections 405 and 406 of division F of the Consolidated and Further Continuing Appropriations Act, 2015 (Public Law 113–235) shall continue in effect in fiscal year 2026.

#### CONTRACT SUPPORT COSTS, FISCAL YEAR 2026 LIMITATION

SEC. 404. Amounts provided by this Act for fiscal year 2026 under the headings "Department of Health and Human Services, Indian Health Service, Contract Support Costs" and "Department of the Interior, Bureau of Indian Affairs and Bureau of Indian Education, Contract Support Costs" are the only amounts available for contract support costs arising out of self-determination or self-governance contracts, grants, compacts, or annual funding agreements for fiscal year 2026 with the Bureau of Indian Affairs, Bureau of Indian Education, and the Indian Health Service: Provided, That such amounts provided by this Act are not available for payment of claims for contract support costs for prior years, or for repayments of payments for settlements or judgments awarding contract support costs for prior years.

#### FOREST MANAGEMENT PLANS

SEC. 405. The Secretary of Agriculture shall not be considered to be in violation of section 6(f)(5)(A) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1604(f)(5)(A)) solely because more than 15 years have passed without revision of the plan for a unit of the National Forest System. Nothing in this section exempts the Secretary from any other requirement of the Forest and Rangeland Renewable Resources Planning Act (16 U.S.C. 1600 et seq.) or any other law: Provided, That if the Secretary is not acting expeditiously and in good faith, within the funding available, to revise a plan for a unit of the National Forest System, this section shall be void with respect to such plan and a court of proper jurisdiction may order completion of the plan on an accelerated basis.

#### LIMITATION ON TAKINGS

SEC. 406. Unless otherwise provided herein, no funds appropriated in this Act for the acquisition of lands or interests in lands may be expended for the filing of declarations of taking or complaints in condemnation without notice to the House and Senate Committees on Appropriations: Provided, That this provision shall not apply to funds appropriated to implement the Everglades National Park Protection and Expansion Act of 1989, Public Law 101–229 (16 U.S.C. 410r–5 et seq.), or to funds appropriated for Federal assistance to the State of Florida to acquire lands for Everglades restoration purposes.

#### PROHIBITION ON NO-BID CONTRACTS

SEC. 407. None of the funds appropriated or otherwise made available by this Act to executive branch agencies may be used to enter into any Federal contract unless such contract is entered into in accordance with the requirements of Chapter 33 of title 41, United States Code, or Chapter 137 of title 10, United States Code, and the Federal Acquisition Regulation, unless—

- (1) Federal law specifically authorizes a contract to be entered into without regard for these requirements, including formula grants for States, or federally recognized Indian tribes;
- (2) such contract is authorized by the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.) or by any other Federal laws that specifically authorize a contract within an Indian tribe as defined in section 4(e) of that Act (25 U.S.C. 5304(e)); or
- (3) such contract was awarded prior to the date of enactment of this Act.

#### POSTING OF REPORTS

SEC. 408. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

- (1) the public posting of the report compromises national security; or
- (2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

#### EXTENSION OF GRAZING PERMITS

SEC. 409. The terms and conditions of section 325 of Public Law 108–108 (117 Stat. 1307), regarding grazing permits issued by the Forest Service on any lands not subject to administration under section 402 of the Federal Lands Policy and Management Act (43 U.S.C. 1752), shall remain in effect for fiscal year 2024.

#### FUNDING PROHIBITION

SEC. 410. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

#### HUMANE TRANSFER AND TREATMENT OF ANIMALS

SEC. 411. (a) Notwithstanding any other provision of law, the Secretary of the Interior, with respect to land administered by the Bureau of Land Management, or the Secretary of Agriculture, with respect to land administered by the Forest Service (referred to in this section as the "Secretary concerned"), may transfer excess wild horses and burros that have been removed from land administered by the Secretary concerned to other Federal, State, and local government agencies.

(b) The Secretary concerned may make a transfer under subsection (a) immediately on the request of an approved non-profit organization, an approved individual, an approved foreign country; and a Federal, State, or local government agency.

(c) An excess wild horse or burro transferred under subsection (a) shall lose status as a wild free-roaming horse or burro (as defined in section 2 of the Wild Free-Roaming Horses and Burros Act, Public Law 92–195, as amended (16 U.S.C. 1332)).

FOREST SERVICE FACILITY REALIGNMENT AND ENHANCEMENT AUTHORIZATION EXTENSION  
SEC. 412. Section 503(f) of Public Law 109–54 (16 U.S.C. 580d note) shall be applied by substituting "September 30, 2026" for "September 30, 2019".

#### USE OF AMERICAN IRON AND STEEL

SEC. 413. (a)(1) None of the funds made available by a State water pollution control revolving fund as authorized by section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12) shall be used for a project for the construction, alteration, maintenance, or repair of a public water system or treatment works unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel" products means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency (in this section referred to as the "Administrator") finds that—

- (1) applying subsection (a) would be inconsistent with the public interest;
- (2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or
- (3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Administrator receives a request for a waiver under this section, the Administrator shall make available to the public on an informal basis a copy of the request and information available to the Administrator concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Administrator shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Environmental Protection Agency.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Administrator may retain up to 0.25 percent of the funds appropriated in this Act for the Clean and Drinking Water State Revolving Funds for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

#### LOCAL COOPERATOR TRAINING AGREEMENTS AND TRANSFERS OF EXCESS EQUIPMENT AND SUPPLIES FOR WILDFIRES

SEC. 414. The Secretary of the Interior is authorized to enter into grants and cooperative agreements with volunteer fire departments, rural fire departments, rangeland fire protection associations, and similar organizations to provide for wildland fire training and equipment, including supplies and communication devices. Notwithstanding section 121(c) of title 40, United States Code, or section 521 of title 40, United States Code, the Secretary is further authorized to transfer title to excess Department of the Interior firefighting equipment no longer needed to carry out the functions of the Department's wildland fire management program to such organizations.

## LOCAL CONTRACTORS

SEC. 415. Section 412 of division E of Public Law 112–74 shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## SHASTA-TRINITY MARINA FEE AUTHORITY AUTHORIZATION EXTENSION

SEC. 416. Section 422 of division F of Public Law 110–161 (121 Stat 1844), as amended, shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## INTERPRETIVE ASSOCIATION AUTHORIZATION EXTENSION

SEC. 417. Section 426 of division G of Public Law 113–76 (16 U.S.C. 565a–1 note) shall be applied by substituting "September 30, 2026" for "September 30, 2019".

## FOREST BOTANICAL PRODUCTS FEE COLLECTION AUTHORIZATION EXTENSION

SEC. 418. Section 339 of the Department of the Interior and Related Agencies Appropriations Act, 2000 (as enacted into law by Public Law 106–113; 16 U.S.C. 528 note), as amended by section 335(6) of Public Law 108–108 and section 432 of Public Law 113–76, shall be applied by substituting "fiscal year 2026" for "fiscal year 2019".

## TRIBAL LEASES

SEC. 419. (a) Notwithstanding any other provision of law, in the case of any lease under section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), the initial lease term shall commence no earlier than the date of receipt of the lease proposal.

## FOREST ECOSYSTEM HEALTH AND RECOVERY FUND

SEC. 420. The authority provided under the heading "Forest Ecosystem Health and Recovery Fund" in title I of division A of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010, Public Law 111–88, as amended by section 117 of division F of Public Law 113–235, shall be applied by substituting "fiscal year 2026" for "fiscal year 2020" each place it appears.

## SMALL REMOTE INCINERATORS

SEC. 421. None of the funds made available in this Act may be used to implement or enforce the regulation issued on March 21, 2011 at 40 CFR part 60 subparts CCCC and DDDD with respect to units in the State of Alaska that are defined as "small, remote incinerator" units in those regulations and, until a subsequent regulation is issued, the Administrator shall implement the law and regulations in effect prior to such date.

## TIMBER SALE REQUIREMENTS

SEC. 422. No timber sale in Alaska's Region 10 shall be advertised if the indicated rate is deficit (defined as the value of the timber is not sufficient to cover all logging and stumpage costs and provide a normal profit and risk allowance under the Forest Service's appraisal process) when appraised using a residual value appraisal. The western red cedar timber from those sales which is surplus to the needs of the domestic processors in Alaska, shall be made available to domestic processors in the contiguous 48 United States at prevailing domestic prices. All additional western red cedar volume not sold to Alaska or contiguous 48 United States domestic processors may be exported to foreign markets at the election of the timber sale holder. All Alaska yellow cedar may be sold at prevailing export prices at the election of the timber sale holder.

## TRANSFER AUTHORITY TO FEDERAL HIGHWAY ADMINISTRATION FOR THE NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

SEC. 423. Funds made available or allocated in this Act to the Department of the Interior or the Department of Agriculture that are subject to the allocations and limitations in section 200402(e) of title 54, United States Code, and prohibitions in 200402(f) of title 54, United States Code, may be further allocated or reallocated to the Federal Highway Administration for transportation projects of the covered agencies defined in section 200401(2) of title 54, United States Code.

## PROHIBITION ON USE OF FUNDS

SEC. 424. Notwithstanding any other provision of law, none of the funds made available in this Act or any other Act may be used to promulgate or implement any regulation requiring the issuance of permits under title V of the Clean Air Act (42 U.S.C. 7661 et seq.) for carbon dioxide, nitrous oxide, water vapor, or methane emissions resulting from biological processes associated with livestock production.

## FUNDING PROHIBITION

SEC. 425. None of the funds made available by this or any other Act may be used to regulate the lead content of ammunition, ammunition components, or fishing tackle under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.) or any other law.

## FIREFIGHTER PAY CAP

SEC. 426. Section 1701 of division B of the Extending Government Funding and Delivering Emergency Assistance Act (5 U.S.C. 5547 note), as amended, is further amended in subsections (a), (b), and (c) by striking "2021 or 2022 or 2023 or 2024" each place it appears and inserting "calendar years 2021 through 2026".

## ALASKA NATIVE REGIONAL HEALTH ENTITIES AUTHORIZATION EXTENSION

SEC. 427. Section 424(a) of title IV of division G of the Consolidated Appropriations Act, 2014 (Public Law 113–76) shall be applied by substituting "October 1, 2026" for "December 24, 2022".

## LAVA RIDGE WIND PROJECT

SEC. 428. (a) None of the funds made available by this Act may be obligated or expended for the purpose of processing or approving any notice to proceed with any construction activities relating to the Lava Ridge Wind Project right-of-way authorization unless and until the Secretary of the Interior has completed a review of the Department of the Interior's Record of Decision authorizing the use of public lands through the Lava Ridge Wind Project right-of-way and, as appropriate, conducted a new, comprehensive analysis in accordance with Section 2(b) of the Presidential Memorandum titled "Temporary Withdrawal of All Areas on the Outer Continental Shelf from Offshore Wind Leasing and Review of the Federal Government's Leasing and Permitting Practices for Wind Projects," dated January 20, 2025.

## LIMITATION

SEC. 429. If requested by the claimant of any mining claim located within the area covered by Public Land Order 7921, the Bureau of Land Management shall prioritize completion of a validity determination for such claim. The Bureau of Land Management shall strive to complete any such validity determination not later than 3 years of receipt of the request.

## WORLD WAR I CENTENNIAL COMMISSION

SEC. 430. In addition to the authority provided by section 6(g) of the World War I Centennial Commission Act, as authorized by the World War I Centennial Commission Act (Public Law 112–272) and the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), the World War I Commission may accept money, in-kind personnel services, contractual support, or any appropriate support from any executive branch agency for activities of the Commission.

## TRIBAL AGREEMENTS

SEC. 431. Notwithstanding sections 106(b)(2) and 516(a) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325(b)(2), 5396(a)), the Secretary of Health and Human Services and the Secretary of the Interior may reduce the amount of funds provided under the terms of a self-determination contract or compact entered into under that Act if—(1) the approval of an increase to the amount of funds that would otherwise be required under the terms of such contract or compact was made pursuant to section 507(b) of that Act (25 U.S.C. 5387(b)) or section 900.18 or 1000.179 of title 25, Code of Federal Regulations; and (2) the amount of the reduction does not exceed the amount of the increase.

## AMENDMENT TO THE LAND AND WATER CONSERVATION FUND

SEC. 432. Section 200306 of title 54, United States Code, is amended —

(a) in subsection (a)(4), by adding at the end the following: "Appropriations allotted for priority deferred maintenance as set forth under paragraph (5) shall be available in addition to amounts otherwise made available for the same purpose."; and

(b) by adding at the end of subsection (a) the following new paragraph:

"(5) PRIORITY DEFERRED MAINTENANCE. Subject to subparagraphs (A) and (B), amounts shall be allocated for priority deferred maintenance projects in the National Park System, on land administered by the United States Fish and Wildlife Service, on public land administered by the Bureau of Land Management, and in the National Forest System.

(A) The Secretaries of the Interior and Agriculture shall incorporate measures to improve the accessibility of assets and accommodate visitors and employees with disabilities in accordance with applicable law.

(B) Any priority deferred maintenance project funded under this paragraph shall be consistent with any applicable transportation, deferred maintenance, or capital improvement plan developed by the applicable agency."

## REPORT ON ALLOCATION OF PROJECTS, NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND AND LAND AND WATER CONSERVATION FUND

SEC. 433. Within 90 days of enactment of this Act, the Secretaries of the Interior and Agriculture shall provide a report to Congress detailing the projects or activities for which amounts made available from the National Parks and Public Land Legacy Restoration fund and the Land and Water Conservation Fund were allocated for fiscal year 2026.

(Legislative proposal, not subject to PAYGO)

## TRANSFER OF FUNDS, WILDLAND FIRE

SEC. 434. Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, the Secretary

*of the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between the Departments and agencies affected by the reorganization.*

#### GENERAL PROVISION—THIS TITLE

SEC. 2701. [Notwithstanding section 3304 of title 5, United States Code, and without regard to the provisions of sections 3309 through 3318 of such title 5, the Secretary of the Interior and the Secretary of Agriculture, acting through the Chief of the Forest Service, may recruit and directly appoint highly qualified individuals into the competitive service to address critical hiring needs for the planning and execution of the projects and activities funded in this title: *Provided*, That such authority shall not apply to positions in the Excepted Service or the Senior Executive Service: *Provided further*, That any action authorized herein shall be consistent with the merit principles of section 2301 of such title 5, and the Department of the Interior

and the Department of Agriculture shall comply with the public notice requirements of section 3327 of such title 5: *Provided further*, That the authority under this section shall terminate on September 30, 2029: *Provided further*, That amounts provided by this section are 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.]

SEC. 2702. [Not later than 45 days after the date of enactment of this Act, the agencies receiving funds appropriated by this title shall provide a detailed operating plan of anticipated uses of funds made available in this title by State and Territory, and by program, project, and activity, to the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That no such funds shall be obligated before the operating plans are provided to such Committees: *Provided further*, That such plans shall be updated, including obligations and expenditures to date, and submitted to such Committees on Appropriations every 60 days until all such funds are expended.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)