

CORPS OF ENGINEERS—CIVIL WORKS

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

Federal Funds

OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY FOR CIVIL WORKS

For the Office of the Assistant Secretary of the Army for Civil Works as authorized by 10 U.S.C. 7016(b)(3), \$7,000,000, 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 096–3132–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Assistant Secretary of the Army (Civil Works)	5	5	6
0900 Total new obligations, unexpired accounts (object class 25.3)	5	5	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
1021 Recoveries of prior year unpaid obligations		1	
1070 Unobligated balance (total)		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	7
1930 Total budgetary resources available	5	6	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	1
3010 New obligations, unexpired accounts	5	5	6
3020 Outlays (gross)	-6	-4	-7
3040 Recoveries of prior year unpaid obligations, unexpired		-1	
3050 Unpaid obligations, end of year	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	1
3200 Obligated balance, end of year	1	1	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	7
Outlays, gross:			
4010 Outlays from new discretionary authority	4	4	6
4011 Outlays from discretionary balances	2		1
4020 Outlays, gross (total)	6	4	7
4180 Budget authority, net (total)	5	5	7
4190 Outlays, net (total)	6	4	7

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

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM 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 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy			2
0709 Administrative expenses	7	2	
0791 Direct program activities, subtotal	7	2	2

0900 Total new obligations, unexpired accounts	7	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	94	94	99
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	
1900 Budget authority (total)	7	7	
1930 Total budgetary resources available	101	101	99
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	94	99	97

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	3	2
3010 New obligations, unexpired accounts	7	2	2
3020 Outlays (gross)	-6	-3	-2
3050 Unpaid obligations, end of year	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	3	2
3200 Obligated balance, end of year	3	2	2

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority	1		
4011 Outlays from discretionary balances	5	3	2
4020 Outlays, gross (total)	6	3	2
4180 Budget authority, net (total)	7	7	
4190 Outlays, net (total)	6	3	2

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

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Water Infrastructure Finance and Innovation, Corps			77
Direct loan subsidy (in percent):			
132001 Water Infrastructure Finance and Innovation, Corps			2.85
132999 Weighted average subsidy rate	0.00	0.00	2.85
Direct loan subsidy budget authority:			
133001 Water Infrastructure Finance and Innovation, Corps			2
Administrative expense data:			
3510 Budget authority	5	5	5

Object Classification (in millions of dollars)

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
12.1 Civilian personnel benefits	1		
25.2 Other services from non-Federal sources	2		
25.3 Other goods and services from Federal sources	2		
99.9 Total new obligations, unexpired accounts	7	2	2

Employment Summary

Identification code 096–3139–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	11	11	11

WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT CORPS

Program and Financing (in millions of dollars)

Identification code 096–4388–0–3–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations			77

WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT
CORPS—Continued
Program and Financing—Continued

Identification code 096-4388-0-3-301	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts			77
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority			77
1900 Budget authority (total)			77
1930 Total budgetary resources available			77
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			77
3020 Outlays (gross)			-15
3050 Unpaid obligations, end of year			62
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			62
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross			77
Financing disbursements:			
4110 Outlays, gross (total)			15
4180 Budget authority, net (total)			77
4190 Outlays, net (total)			15

Status of Direct Loans (in millions of dollars)

Identification code 096-4388-0-3-301	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority			77
1150 Total direct loan obligations			77
Cumulative balance of direct loans outstanding:			
1231 Disbursements: Direct loan disbursements			15
1290 Outstanding, end of year			15

CONSTRUCTION

For expenses necessary for the construction of commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; and for studies, design work and plans and specifications of such projects, and related efforts, \$1,558,216,000, 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", \$700,000,000, to remain available until expended, for necessary expenses to address emergency situations at Corps of Engineers projects, construct Corps of Engineers projects, and rehabilitate and repair damages caused by natural disasters to Corps of Engineers projects: *Provided*, That of the amount provided under this heading in this Act, \$100,000,000 shall be used for continuing authorities projects to reduce the risk of flooding and storm damage, notwithstanding project number or program cost limitations: *Provided further*, That of the amount provided under this heading in this Act, \$300,000,000 shall be to complete, or initiate and complete, without regard to new start or new investment decision considerations, a useful increment of work for water-related environmental infrastructure assistance in States and insular areas that were impacted by disasters occurring in or prior to calendar year 2024: *Provided further*, That of the amount provided under this heading in this Act, \$300,000,000 shall be for projects that have previously received funds under this heading in chapter 4 of title X of the Disaster Relief Appropriations Act, 2013 (division A of Public Law 113-2), title IV of division B of the Bipartisan Budget Act of 2018 (Public Law 115-123), or title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117-43), and for which non-Federal interests have entered into binding agreements with the Secretary as of the date of enactment of this Act: *Provided further*, That each project receiving funds pursuant to the preceding proviso shall be subject to the terms and conditions of such chapter 4 of title X of the Disaster Relief Appropriations

Act, 2013 (division A of Public Law 113-2), title IV of division B of the Bipartisan Budget Act of 2018 (Public Law 115-123), or title IV of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117-43), and as specifically modified by section 111 of the Energy and Water Development and Related Agencies Appropriations Act, 2024 (division D of Public Law 118-42), as applicable: *Provided further*, That of the amount provided under this heading in this Act, such sums as are necessary to cover the Federal share of eligible construction costs for coastal harbors and channels, and for inland harbors eligible to be derived from the Harbor Maintenance Trust Fund under section 101 or section 104 of the Water Resources and Development Act of 2020 shall be derived from the general fund of the Treasury: *Provided further*, That for projects receiving funding under this heading in this Act, the limitation concerning total project costs in section 902 of the Water Resources Development Act of 1986 (Public Law 99-662) shall not apply to funds provided under this heading in this Act: *Provided further*, That for any projects using funding provided under this heading in this Act, the non-Federal cash contribution for projects shall be financed in accordance with the provisions of section 103(k) of Public Law 99-662 over a period of 30 years from the date of completion of the project, separable element, or useful increment: *Provided further*, That any projects initiated using funds provided under this heading in this Act shall be initiated only after non-Federal interests have entered into binding agreements with the Secretary requiring, where applicable, the non-Federal interests to pay 100 percent of the operation, maintenance, repair, replacement, and rehabilitation costs of the project and to hold and save the United States free from damages due to the construction or operation and maintenance of the project, except for damages due to the fault or negligence of the United States or its contractors: *Provided further*, That not later than 60 days after the date of enactment of this Act and not less than three business days prior to public release, the Chief of Engineers shall submit directly to the Committees on Appropriations of the House of Representatives and the Senate a detailed work plan for the funds provided under this heading in this Act, including a list of project locations, the total cost for all projects, and a schedule by fiscal year of proposed use of such funds: *Provided further*, That the Secretary shall not deviate from the work plan, once the plan has been submitted to such Committees: *Provided further*, That funds included in a submitted work plan shall be deemed allocated to specific projects and subject to the reprogramming requirements specified in section 101(7) of the Energy and Water Development and Related Agencies Appropriations Act, 2024: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to such Committees detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *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.)

Program and Financing (in millions of dollars)

Identification code 096-3122-0-1-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Commercial Navigation	2,099	1,610	1,610
0002 Flood Risk Management	1,727	1,836	1,836
0003 Aquatic Ecosystem Restoration	999	745	745
0004 Hydropower	1		
0005 Multipurpose and Other Programs	459	311	311
0100 Direct program subtotal	5,285	4,502	4,502
0799 Total direct obligations	5,285	4,502	4,502
0801 Department of Homeland Security	92	124	124
0802 Department of Veteran Affairs	1,208	670	670
0803 Environmental Protection Agency	838	505	505
0804 National Aeronautics and Space Administration	121	54	54
0805 Department of Energy	52	50	50
0806 Other Federal Agencies	201	278	278
0807 Non-Federal Agencies	99	96	96
0808 Intra-Corps	107	82	82
0899 Total reimbursable obligations	2,718	1,859	1,859
0900 Total new obligations, unexpired accounts	8,003	6,361	6,361
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36,347	33,559	32,111
1010 Unobligated balance transfer to other accts [096-3121]	-1		
1021 Recoveries of prior year unpaid obligations	149		
1033 Recoveries of prior year paid obligations	1		

1042	Adjustment for change in allocation (general fund portion)	-62	.....	.....
1043	Adjustment for change in allocation (offsetting collection/collected portion)	62	.....	.....
1070	Unobligated balance (total)	36,496	33,559	32,111
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,740	2,319	1,558
1131	Unobligated balance of appropriations permanently reduced	-10	-10	.....
1160	Appropriation, discretionary (total)	1,730	2,309	1,558
	Advance appropriations, discretionary:			
1170	Advance appropriation	50	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected (Inland Waterways Trust Fund)	1,513	.....	.....
1700	Collected (Harbor Maintenance Trust Fund) .....	.....	115	.....
1700	Collected (Construction) .....	.....	2,489	2,604
1701	Change in uncollected payments, Federal sources	1,773	.....	.....
1750	Spending auth from offsetting collections, disc (total)	3,286	2,604	2,604
1900	Budget authority (total)	5,066	4,913	4,162
1930	Total budgetary resources available	41,562	38,472	36,273
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	33,559	32,111	29,912
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9,212	11,491	12,952
3010	New obligations, unexpired accounts	8,003	6,361	6,361
3020	Outlays (gross)	-5,575	-4,900	-4,929
3040	Recoveries of prior year unpaid obligations, unexpired	-149	.....	.....
3050	Unpaid obligations, end of year	11,491	12,952	14,384
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4,530	-6,303	-6,303
3070	Change in uncollected pymts, Fed sources, unexpired	-1,773	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-6,303	-6,303	-6,303
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,682	5,188	6,649
3200	Obligated balance, end of year	5,188	6,649	8,081
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	5,066	4,913	4,162
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	1,932	1,874
4011	Outlays from discretionary balances	5,575	2,968	3,055
4020	Outlays, gross (total)	5,575	4,900	4,929
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,284	-2,604	-2,604
4033	Non-Federal sources	-292	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1,576	-2,604	-2,604
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,773	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4055	Adjustment for change in allocation (offsetting collection portion)	62	.....	.....
4060	Additional offsets against budget authority only (total)	-1,710	.....	.....
4070	Budget authority, net (discretionary)	1,780	2,309	1,558
4080	Outlays, net (discretionary)	3,999	2,296	2,325
4180	Budget authority, net (total)	1,780	2,309	1,558
4190	Outlays, net (total)	3,999	2,296	2,325

This appropriation funds the construction, replacement, rehabilitation, and expansion of water resources projects whose principal purpose is to provide commercial navigation, flood and storm damage reduction, or aquatic ecosystem restoration benefits to the Nation, and related efforts.

This account allocates funds on a performance basis to high-performing projects. The Budget funds those investments within the three main mission areas of the Corps civil works program—commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration—as well as related efforts that provide the best economic, environmental, and public safety returns to the Nation.

This account includes \$444 million for work under the Comprehensive Everglades Restoration Plan (CERP), which represents approximately 28 percent of the total amount in this account and approximately 6.7 percent

of the total amount in the civil works program. Funding CERP at this level would not have a significant impact on the overall civil works program in 2026. Construction account funding for CERP in future years will depend on the availability of funds, so the impact of such future funding on the overall civil works program cannot be determined at this time. Funding for the Department of the Interior (DOI) includes an additional \$0 million for work under CERP. This account also includes approximately \$2.0 million for other ecosystem restoration work by the Corps in South Florida, including the Everglades ecosystem. Funding for DOI includes \$39.3 million for such non-CERP work. The Budget for the two agencies includes a total of \$485.3 million for ecosystem restoration work in South Florida, of which \$444 million is for CERP and \$41.3 million is for non-CERP work (P.L. 106–541 section 601).

This appropriation also funds the Corps continuing authorities programs, which involve the planning, design, and construction of smaller projects that do not require specific authorizing legislation.

Object Classification (in millions of dollars)

Identification code 096–3122–0–1–301		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	512	477	477
11.3	Other than full-time permanent	12	8	8
11.5	Other personnel compensation	20	17	17
11.9	Total personnel compensation	544	502	502
12.1	Civilian personnel benefits	97	88	88
21.0	Travel and transportation of persons	10	9	9
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	36	16	16
25.2	Other services from non-Federal sources	305	229	229
25.3	Purchase of goods and services from Government accounts	122	94	94
25.4	Operation and maintenance of facilities	11	24	24
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	3	4	4
31.0	Equipment	1	1	1
32.0	Land and structures	4,153	3,530	3,530
41.0	Grants, subsidies, and contributions	1	3	3
99.0	Direct obligations	5,285	4,502	4,502
99.0	Reimbursable obligations	2,718	1,859	1,859
99.9	Total new obligations, unexpired accounts	8,003	6,361	6,361

Employment Summary

Identification code 096–3122–0–1–301		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	3,683	3,600	2,880
2001	Reimbursable civilian full-time equivalent employment	1,702	1,600	1,600

OPERATION AND MAINTENANCE

For expenses necessary for the operation, maintenance, and care of existing commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serve essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, \$2,330,305,000, to remain available until expended, of which such sums as become available from the special account for the Corps of Engineers established by the Land and Water Conservation Fund Act of 1965 shall be derived from that account for resource protection, research, interpretation, and maintenance activities related to resource protection in the areas managed by the Army Corps of Engineers at which outdoor recreation is available; of which such sums as become available from fees collected under section 217 of Public Law 104–303 shall be used to cover the cost of operation and maintenance of the dredged material disposal facilities for which such fees have been collected.

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

OPERATION AND MAINTENANCE—Continued

Program and Financing (in millions of dollars)

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Commercial Navigation	2,812	2,698	2,698
0002 Flood Risk Management	299	319	319
0003 Aquatic Ecosystem Restoration	45	38	38
0005 Multipurpose and Other Programs	2,647	2,417	2,417
0006 Emergency Management	9	7	7
0799 Total direct obligations	5,812	5,479	5,479
0801 Department of Homeland Security	7	10	10
0802 Department of Veteran Affairs	1	3	3
0804 National Aeronautics and Space Administration	1	2	2
0805 Department of Energy	8	7	7
0806 Other Federal Agencies	47	103	103
0807 Non-Federal Agencies	48	46	46
0808 Intra-Corps	2	4	4
0899 Total reimbursable obligations	114	175	175
0900 Total new obligations, unexpired accounts	5,926	5,654	5,654
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,945	5,822	5,387
1010 Unobligated balance transfer to other accts [096–3121]	-4	.....	.....
1021 Recoveries of prior year unpaid obligations	127	119	119
1033 Recoveries of prior year paid obligations	1	1	1
1042 Adjustment for change in allocation (general fund portion)	-97	-252	-252
1043 Adjustment for change in allocation (offsetting collection/collected portion)	97	252	252
1070 Unobligated balance (total)	5,069	5,942	5,507
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,835	2,836	2,267
1121 Appropriations transferred from other acct [096–5383]	68	63	63
1160 Appropriation, discretionary (total)	2,903	2,899	2,330
Advance appropriations, discretionary:			
1170 Advance appropriation	1,000	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,642	1,838	1,838
1701 Change in uncollected payments, Federal sources	134	362	361
1750 Spending auth from offsetting collections, disc (total)	2,776	2,200	2,199
Spending authority from offsetting collections, mandatory:			
1810 Spending authority from offsetting collections transferred to other accounts [089–4045]	-472	.....	.....
1811 Spending authority from offsetting collections transferred from other accounts [089–4045]	472	.....	.....
1900 Budget authority (total)	6,679	5,099	4,529
1930 Total budgetary resources available	11,748	11,041	10,036
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5,822	5,387	4,382
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,791	4,035	4,583
3010 New obligations, unexpired accounts	5,926	5,654	5,654
3020 Outlays (gross)	-5,555	-4,987	-4,618
3040 Recoveries of prior year unpaid obligations, unexpired	-127	-119	-119
3050 Unpaid obligations, end of year	4,035	4,583	5,500
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,172	-2,306	-2,668
3070 Change in uncollected pymts, Fed sources, unexpired	-134	-362	-361
3090 Uncollected pymts, Fed sources, end of year	-2,306	-2,668	-3,029
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,619	1,729	1,915
3200 Obligated balance, end of year	1,729	1,915	2,471
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,679	5,099	4,529
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2,511	2,230
4011 Outlays from discretionary balances	5,555	2,476	2,388
4020 Outlays, gross (total)	5,555	4,987	4,618
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-2,676	-2,030	-2,030

4033 Non-Federal sources:	-64	-61	-61
4040 Offsets against gross budget authority and outlays (total)	-2,740	-2,091	-2,091
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-134	-362	-361
4053 Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4055 Adjustment for change in allocation (offsetting collection portion)	97	252	252
4060 Additional offsets against budget authority only (total)	-36	-109	-108
4070 Budget authority, net (discretionary)	3,903	2,899	2,330
4080 Outlays, net (discretionary)	2,815	2,896	2,527
4180 Budget authority, net (total)	3,903	2,899	2,330
4190 Outlays, net (total)	2,815	2,896	2,527

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

This appropriation funds all of the costs associated with protecting Corps facilities from potential security threats. It also funds the national emergency preparedness program under Executive Order 12656.

Object Classification (in millions of dollars)

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,328	1,241	1,241
11.3 Other than full-time permanent	16	12	12
11.5 Other personnel compensation	62	62	62
11.9 Total personnel compensation	1,406	1,315	1,315
12.1 Civilian personnel benefits	284	261	261
21.0 Travel and transportation of persons	42	40	40
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	39	38	38
25.1 Advisory and assistance services	43	26	26
25.2 Other services from non-Federal sources	554	521	521
25.3 Other goods and services from Federal sources	723	623	623
25.4 Operation and maintenance of facilities	653	590	590
25.7 Operation and maintenance of equipment	7	5	5
26.0 Supplies and materials	71	76	76
31.0 Equipment	21	22	22
32.0 Land and structures	1,967	1,960	1,960
99.0 Direct obligations	5,812	5,479	5,479
99.0 Reimbursable obligations	114	175	175
99.9 Total new obligations, unexpired accounts	5,926	5,654	5,654

Employment Summary

Identification code 096–3123–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	13,327	13,000	13,000
2001 Reimbursable civilian full-time equivalent employment .....	.....	1,325	1,325

SPECIAL RECREATION USER FEE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5383–0–2–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	67	67	67
Receipts:			
Current law:			
1130 Special Recreation Use Fees, Corps of Engineers	66	62	62
1130 User Fees, Fund for Non-Federal Use of Disposal Facilities	2	1	1
1199 Total current law receipts	68	63	63
1999 Total receipts	68	63	63
2000 Total: Balances and receipts	135	130	130

Appropriations:			
Current law:			
2101	Special Recreation User Fee	-68	-63
5099	Balance, end of year	67	67

Program and Financing (in millions of dollars)

Identification code 096-5383-0-2-301 2024 actual 2025 est. 2026 est.

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	68	63
1120	Appropriations transferred to other accts [096-3123]	-68	-63
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

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

MISSISSIPPI RIVER AND TRIBUTARIES

For expenses necessary for flood damage reduction projects and related efforts in the Mississippi River alluvial valley below Cape Girardeau, Missouri, as authorized by law, \$256,479,000, 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).

MISSISSIPPI RIVER AND TRIBUTARIES

■ For an additional amount for "Mississippi River and Tributaries", \$50,000,000, to remain available until expended, for necessary expenses to address emergency situations at Corps of Engineers projects, and to construct, and rehabilitate and repair damages to Corps of Engineers projects, caused by natural disasters: *Provided*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to the Committees on Appropriations of the House of Representatives and the Senate detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *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.*)

Program and Financing (in millions of dollars)

Identification code 096-3112-0-1-301 2024 actual 2025 est. 2026 est.

Obligations by program activity:			
0001	Commercial Navigation	106	93
0002	Flood Risk Management	446	455
0005	Multipurpose and Other Programs	122	147
0799	Total direct obligations	674	695
0808	Intra-Corps	4	2
0900	Total new obligations, unexpired accounts	678	697

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,766	1,466
1021	Recoveries of prior year unpaid obligations	9	14
1070	Unobligated balance (total)	1,775	1,480
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	362	412
1131	Unobligated balance of appropriations permanently reduced	-1	-1
1160	Appropriation, discretionary (total)	361	411
Spending authority from offsetting collections, discretionary:			
1700	Collected (Non-Harbor Maintenance Trust Fund)	13	36

1700	Collected (Harbor Maintenance Trust Fund)	6	5
1701	Change in uncollected payments, Federal sources	-11	
1750	Spending auth from offsetting collections, disc (total)	8	41
1900	Budget authority (total)	369	452
1930	Total budgetary resources available	2,144	1,932
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,466	1,235

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	437	430
3010	New obligations, unexpired accounts	678	697
3020	Outlays (gross)	-676	-748
3040	Recoveries of prior year unpaid obligations, unexpired	-9	-14
3050	Unpaid obligations, end of year	430	365
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-2
3070	Change in uncollected pymts, Fed sources, unexpired	11	
3090	Uncollected pymts, Fed sources, end of year	-2	-2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	424	428
3200	Obligated balance, end of year	428	363

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	369	452
Outlays, gross:			
4010	Outlays from new discretionary authority		179
4011	Outlays from discretionary balances	676	569
4020	Outlays, gross (total)	676	748
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-17	-41
4033	Non-Federal sources	-2	
4040	Offsets against gross budget authority and outlays (total)	-19	-41
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	11	
4060	Additional offsets against budget authority only (total)	11	
4070	Budget authority, net (discretionary)	361	411
4080	Outlays, net (discretionary)	657	707
4180	Budget authority, net (total)	361	411
4190	Outlays, net (total)	657	707

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

Object Classification (in millions of dollars)

Identification code 096-3112-0-1-301 2024 actual 2025 est. 2026 est.

Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	113	107
11.3	Other than full-time permanent	2	1
11.5	Other personnel compensation	7	7
11.9	Total personnel compensation	122	115
12.1	Civilian personnel benefits	28	25
21.0	Travel and transportation of persons	4	4
23.3	Communications, utilities, and miscellaneous	3	3
25.2	Other services from non-Federal sources	31	22
25.3	Purchase goods & svcs. fm Government	155	168
25.4	Operation and maintenance of facilities	16	22
26.0	Supplies and materials	4	5
31.0	Equipment	2	2
32.0	Land and structures	309	328
99.0	Direct obligations	674	694
99.0	Reimbursable obligations	4	3
99.9	Total new obligations, unexpired accounts	678	697

MISSISSIPPI RIVER AND TRIBUTARIES—Continued
Employment Summary

Identification code 096–3112–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,592	1,400	1,400

FLOOD CONTROL AND COASTAL EMERGENCIES

For expenses necessary to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters as authorized by law, \$40,000,000, 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).

FLOOD CONTROL AND COASTAL EMERGENCIES

■ For an additional amount for "Flood Control and Coastal Emergencies", as authorized by section 5 of the Act of August 18, 1941 (33 U.S.C. 701n), \$745,000,000, to remain available until expended, for necessary expenses to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters, as authorized by law: *Provided*, That funding provided under this heading in this Act utilized to repair authorized shore protection projects shall restore such projects to their full project profile at full Federal expense: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Chief of Engineers shall provide a quarterly report directly to the Committees on Appropriations of the House of Representatives and the Senate detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *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.*)

Program and Financing (in millions of dollars)

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Emergency Management	412	437	437
0801 Department of Homeland Security	1,442	1,031	1,031
0808 Intra-Corps	384	495	495
0899 Total reimbursable obligations	1,826	1,526	1,526
0900 Total new obligations, unexpired accounts	2,238	1,963	1,963
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,767	1,817	1,417
1021 Recoveries of prior year unpaid obligations	80		
1070 Unobligated balance (total)	2,847	1,817	1,417
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35	780	40
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,010	783	783
1701 Change in uncollected payments, Federal sources	-1,837		
1750 Spending auth from offsetting collections, disc (total)	1,173	783	783
1900 Budget authority (total)	1,208	1,563	823
1930 Total budgetary resources available	4,055	3,380	2,240
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,817	1,417	277
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,221	890	1,629
3010 New obligations, unexpired accounts	2,238	1,963	1,963
3020 Outlays (gross)	-3,489	-1,224	-1,226
3040 Recoveries of prior year unpaid obligations, unexpired	-80		
3050 Unpaid obligations, end of year	890	1,629	2,366
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,691	-854	-854
3070 Change in uncollected pymts, Fed sources, unexpired	1,837		
3090 Uncollected pymts, Fed sources, end of year	-854	-854	-854
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-470	36	775

3200 Obligated balance, end of year	36	775	1,512
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,208	1,563	823
Outlays, gross:			
4010 Outlays from new discretionary authority	321	393	283
4011 Outlays from discretionary balances	3,168	831	943
4020 Outlays, gross (total)	3,489	1,224	1,226
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3,010	-783	-783
4040 Offsets against gross budget authority and outlays (total)	-3,010	-783	-783
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1,837		
4060 Additional offsets against budget authority only (total)	1,837		
4070 Budget authority, net (discretionary)	35	780	40
4080 Outlays, net (discretionary)	479	441	443
4180 Budget authority, net (total)	35	780	40
4190 Outlays, net (total)	479	441	443

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

Object Classification (in millions of dollars)

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	71	66	66
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	76	70	70
12.1 Civilian personnel benefits	16	14	14
21.0 Travel and transportation of persons	3	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	9	12	12
25.2 Other services from non-Federal sources	67	37	37
25.3 Other goods and services from Federal sources	13	16	16
25.4 Operation and maintenance of facilities	7	13	13
25.7 Operation and maintenance of equipment	7	2	2
26.0 Supplies and materials	1	2	2
31.0 Equipment	3	2	2
32.0 Land and structures	209	265	265
99.0 Direct obligations	412	437	437
99.0 Reimbursable obligations	1,826	1,526	1,526
99.9 Total new obligations, unexpired accounts	2,238	1,963	1,963

Employment Summary

Identification code 096–3125–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	600	575	575

INVESTIGATIONS

For expenses necessary for the collection and study of basic information pertaining to the development, management, restoration, and protection of water resources; for studies, design work, and plans and specifications of proposed commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts prior to construction; for restudy of authorized projects and related efforts; and for miscellaneous investigations, \$130,000,000, 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).

INVESTIGATIONS

For an additional amount for "Investigations", \$20,000,000, to remain available until expended, for necessary expenses related to the completion, or initiation and completion, of flood and storm damage reduction, including shore protection, studies that are currently authorized, to reduce risks from future floods and hurricanes, at full Federal expense: *Provided*, That amounts made available under this heading in this Act shall be for high-priority studies of projects in States and insular areas with a major disaster, including for glacial lake outbursts, in calendar year 2022, 2023, or 2024: *Provided further*, That not later than 60 days after the date of enactment of this Act and not less than three business days prior to public release, the Chief of Engineers shall submit directly to the Committees on Appropriations of the House of Representatives and the Senate a detailed work plan for the funds provided under this heading in this Act, including a list of study locations, new studies selected to be initiated, the total cost for each study selected for funding, the remaining cost for each ongoing study selected for funding, and a schedule by fiscal year of the proposed use of such funds: *Provided further*, That the Secretary of the Army shall not deviate from the work plan, once the plan has been submitted to such Committees: *Provided further*, That funds included in a submitted work plan shall be deemed allocated to specific projects and subject to the reprogramming requirements specified in section 101(6) of the Energy and Water Development and Related Agencies Appropriations Act, 2024: *Provided further*, That beginning not later than 60 days after the date of enactment of this Act and until all amounts provided under this heading in this Act have been expended, the Assistant Secretary of the Army for Civil Works shall provide a quarterly report directly to such Committees detailing the allocation, obligation, and expenditure of the funds provided under this heading in this Act: *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.)

Program and Financing (in millions of dollars)

Identification code 096–3121–0–1–301		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Commercial Navigation	20	23	23
0002	Flood Risk Management	124	113	113
0003	Aquatic Ecosystem Restoration	16	17	17
0005	Multipurpose and Other Programs	25	22	22
0799	Total direct obligations	185	175	175
0801	Department of Homeland Security	5	8	8
0804	National Aeronautics and Space Administration	2	1	1
0805	Department of Energy	2	2	2
0806	Other Federal Agencies	6	15	15
0807	Non-Federal Agencies	8	8	8
0808	Intra-Corps	3	3	3
0899	Total reimbursable obligations	26	37	37
0900	Total new obligations, unexpired accounts	211	212	212
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	494	474	443
1011	Unobligated balance transfer from other acct [096–3123]	4		
1011	Unobligated balance transfer from other acct [096–3122]	1		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	501	474	443
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	143	168	130
1131	Unobligated balance of appropriations permanently reduced	-11	-11	
1160	Appropriation, discretionary (total)	132	157	130
Spending authority from offsetting collections, discretionary:				
1700	Collected	33	24	24
1701	Change in uncollected payments, Federal sources	19		
1750	Spending auth from offsetting collections, disc (total)	52	24	24
1900	Budget authority (total)	184	181	154
1930	Total budgetary resources available	685	655	597
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	474	443	385
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	61	60	78
3010	New obligations, unexpired accounts	211	212	212
3020	Outlays (gross)	-210	-194	-193

3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	60	78	97
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-33	-52	-52
3070	Change in uncollected pymts, Fed sources, unexpired	-19		
3090	Uncollected pymts, Fed sources, end of year	-52	-52	-52
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	28	8	26
3200	Obligated balance, end of year	8	26	45
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	184	181	154
Outlays, gross:				
4010	Outlays from new discretionary authority		66	63
4011	Outlays from discretionary balances	210	128	130
4020	Outlays, gross (total)	210	194	193
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-21	-24	-24
4033	Non-Federal sources	-12		
4040	Offsets against gross budget authority and outlays (total)	-33	-24	-24
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-19		
4060	Additional offsets against budget authority only (total)	-19		
4070	Budget authority, net (discretionary)	132	157	130
4080	Outlays, net (discretionary)	177	170	169
4180	Budget authority, net (total)	132	157	130
4190	Outlays, net (total)	177	170	169

This appropriation funds studies to determine the engineering feasibility, economic and environmental return to the Nation, and public safety impacts of potential solutions to water and related land resources problems; preconstruction engineering and design; and related data collection, interagency coordination, and research.

Object Classification (in millions of dollars)

Identification code 096–3121–0–1–301		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	104	101	101
11.3	Other than full-time permanent	3	2	2
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	110	106	106
12.1	Civilian personnel benefits	21	20	20
21.0	Travel and transportation of persons	3	3	3
25.1	Advisory and assistance services	4	4	4
25.2	Other services from non-Federal sources	13	15	15
25.3	Purchase of goods and services from Government accounts	8	6	6
25.4	Operation and maintenance of facilities	3	3	3
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
32.0	Land and structures	21	16	16
99.0	Direct obligations	185	175	175
99.0	Reimbursable obligations	26	37	37
99.9	Total new obligations, unexpired accounts	211	212	212

Employment Summary

Identification code 096–3121–0–1–301		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	769	775	775

REGULATORY PROGRAM

For expenses necessary for administration of laws pertaining to regulation of navigable waters and wetlands, \$221,000,000, to remain available until September 30, 2027.

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

REGULATORY PROGRAM—Continued
Program and Financing (in millions of dollars)

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0008 Regulatory	262	240	240
0192 Total direct obligations	262	240	240
0807 Non-Federal Agencies	23	16	16
0899 Total reimbursable obligations	23	16	16
0900 Total new obligations, unexpired accounts	285	256	256
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	154	108	76
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	221	221	221
Spending authority from offsetting collections, discretionary:			
1700 Collected	22	3	3
1900 Budget authority (total)	243	224	224
1930 Total budgetary resources available	397	332	300
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	108	76	44
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	9	42
3010 New obligations, unexpired accounts	285	256	256
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-288	-223	-206
3050 Unpaid obligations, end of year	9	42	92
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	9	42
3200 Obligated balance, end of year	9	42	92
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	243	224	224
Outlays, gross:			
4010 Outlays from new discretionary authority	216	205	205
4011 Outlays from discretionary balances	72	18	1
4020 Outlays, gross (total)	288	223	206
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-1	-1
4033 Non-Federal sources	-22	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-22	-3	-3
4070 Budget authority, net (discretionary)	221	221	221
4080 Outlays, net (discretionary)	266	220	203
4180 Budget authority, net (total)	221	221	221
4190 Outlays, net (total)	266	220	203

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

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

Object Classification (in millions of dollars)

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	197	182	182
11.3 Other than full-time permanent	3	2	2
11.5 Other personnel compensation	6	5	5
11.9 Total personnel compensation	206	189	189
12.1 Civilian personnel benefits	43	39	39
21.0 Travel and transportation of persons	4	3	3
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	2	2	2

25.3 Purchase goods & svcs. fm Government accts.	5	5	5
25.4 Operation and maintenance of facilities	1	1	1
99.0 Direct obligations	262	240	240
99.0 Reimbursable obligations	23	16	16
99.9 Total new obligations, unexpired accounts	285	256	256

Employment Summary

Identification code 096–3126–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,568	1,450	1,450

FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM

For expenses necessary to clean up contamination from sites in the United States resulting from work performed as part of the Nation's early atomic energy program, \$200,000,000, 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 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0007 Formerly Utilized Site Remedial Action Program	312	312	312
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	304	295	283
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	307	295	283
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	300	300	200
1900 Budget authority (total)	300	300	200
1930 Total budgetary resources available	607	595	483
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	295	283	171
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	302	361	517
3010 New obligations, unexpired accounts	312	312	312
3020 Outlays (gross)	-250	-156	-160
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	361	517	669
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	302	361	517
3200 Obligated balance, end of year	361	517	669
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	300	300	200
Outlays, gross:			
4010 Outlays from new discretionary authority		106	70
4011 Outlays from discretionary balances	250	50	90
4020 Outlays, gross (total)	250	156	160
4180 Budget authority, net (total)	300	300	200
4190 Outlays, net (total)	250	156	160

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

Object Classification (in millions of dollars)

Identification code 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
Direct obligations: Personnel compensation: Full-time permanent	24	24	24
11.9 Total personnel compensation	24	24	24
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	144	144	144
25.2 Other services from non-Federal sources	39	39	39
25.3 Other goods and services from Federal sources	1	1	1

32.0	Land and structures	98	98	98
99.0	Direct obligations	312	312	312
99.9	Total new obligations, unexpired accounts	312	312	312

Employment Summary

Identification code 096–3130–0–1–053	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	144	150	150

EXPENSES

For expenses necessary for the supervision and general administration of the civil works program in the headquarters of the Corps of Engineers and the offices of the Division Engineers; and for costs of management and operation of the Humphreys Engineer Center Support Activity, the Institute for Water Resources, the United States Army Engineer Research and Development Center, and the United States Army Corps of Engineers Finance Center allocable to the civil works program, \$220,000,000, to remain available until September 30, 2027, of which not to exceed \$5,000 may be used for official reception and representation purposes and only during the current fiscal year: Provided, That no part of any other appropriation provided in this title shall be available to fund the civil works activities of the Office of the Chief of Engineers or the civil works executive direction and management activities of the division offices: Provided further, That any Flood Control and Coastal Emergencies appropriation may be used to fund the supervision and general administration of emergency operations, repairs, and other activities in response to any flood, hurricane, or other natural disaster.

Note.—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 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0009 Executive Direction and Management	267	241	220
0799 Total direct obligations	267	241	220
0808 Intra-Corps	1	1	1
0899 Total reimbursable obligations	1	1	1
0900 Total new obligations, unexpired accounts	268	242	221

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	75	27	1
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	78	27	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	216	216	220
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	217	216	220
1930 Total budgetary resources available	295	243	221
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	1	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	10	46
3010 New obligations, unexpired accounts	268	242	221
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-267	-204	-208
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-1	-2	-2
3050 Unpaid obligations, end of year	10	46	57
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	8	44
3200 Obligated balance, end of year	8	44	55

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	217	216	220
Outlays, gross:			
4010 Outlays from new discretionary authority	213	201	205
4011 Outlays from discretionary balances	54	3	3
4020 Outlays, gross (total)	267	204	208
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4180 Budget authority, net (total)	216	216	220
4190 Outlays, net (total)	266	204	208

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

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

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

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

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

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

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

Object Classification (in millions of dollars)

Identification code 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	144	134	134
11.3 Other than full-time permanent	1	2	2
11.5 Other personnel compensation	4	5	5
11.9 Total personnel compensation	149	141	141
12.1 Civilian personnel benefits	57	50	50
21.0 Travel and transportation of persons	6	5	5
23.1 Rental payments to GSA	4	4	4
23.2 Rental payments to others	1	2	2
25.1 Advisory and assistance services	3	4	4
25.2 Other services from non-Federal sources	2	1	1
25.3 Other goods and services from Federal sources	44	33	12
31.0 Equipment	1	1	1
99.0 Direct obligations	267	241	220
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	268	242	221

Employment Summary

Identification code 096–3124–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	831	809	786
2001 Reimbursable civilian full-time equivalent employment	32	41	41

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

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Reimbursable Capital Improvement	71	69	69

WASHINGTON AQUEDUCT—Continued
Program and Financing—Continued

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	86	110	89
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	90	110	89
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	91	51	51
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced		-3	-3
1850 Spending auth from offsetting collections, mand (total)	91	48	48
1900 Budget authority (total)	91	48	48
1930 Total budgetary resources available	181	158	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	110	89	68
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	78	45	80
3010 New obligations, unexpired accounts	71	69	69
3020 Outlays (gross)	-100	-34	-34
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	45	80	115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	78	45	80
3200 Obligated balance, end of year	45	80	115
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	91	48	48
Outlays, gross:			
4100 Outlays from new mandatory authority		24	24
4101 Outlays from mandatory balances	100	10	10
4110 Outlays, gross (total)	100	34	34
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-91	-51	-51
4180 Budget authority, net (total)		-3	-3
4190 Outlays, net (total)	9	-17	-17
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections			3
5092 Unexpired unavailable balance, EOY: Offsetting collections		3	6

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

Object Classification (in millions of dollars)

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	15	14	14
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	18	17	17
12.1 Civilian personnel benefits	7	7	7
23.3 Communications, utilities, and miscellaneous charges	6	6	6
25.2 Other services from non-Federal sources	5	5	5
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	16	16	16
26.0 Supplies and materials	11	10	10
32.0 Land and structures	1	1	1
99.9 Total new obligations, unexpired accounts	71	69	69

Employment Summary

Identification code 096–3128–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	157	157	157

PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	46	49	52
Receipts:			
Current law:			
1110 Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc.	13	12	12
1130 Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	21	17	17
1199 Total current law receipts	34	29	29
1999 Total receipts	34	29	29
2000 Total: Balances and receipts	80	78	81
Appropriations:			
Current law:			
2101 Permanent Appropriations	-32	-26	-26
2103 Permanent Appropriations	-1	-1	-1
2132 Permanent Appropriations	2	1	1
2199 Total current law appropriations	-31	-26	-26
2999 Total appropriations	-31	-26	-26
5099 Balance, end of year	49	52	55

Program and Financing (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Maintenance and operation of dams and other improvements of navigable waters	29	25	25
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	38	40	41
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	32	26	26
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	31	26	26
1930 Total budgetary resources available	69	66	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	41	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	11	12
3010 New obligations, unexpired accounts	29	25	25
3020 Outlays (gross)	-30	-24	-24
3050 Unpaid obligations, end of year	11	12	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	11	12
3200 Obligated balance, end of year	11	12	13
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	31	26	26
Outlays, gross:			
4100 Outlays from new mandatory authority	18	18	18
4101 Outlays from mandatory balances	12	6	6
4110 Outlays, gross (total)	30	24	24
4180 Budget authority, net (total)	31	26	26
4190 Outlays, net (total)	30	24	24

This account covers three permanent appropriations:

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

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

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

Object Classification (in millions of dollars)

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	2	2
12.1 Civilian personnel benefits	1	2	2
25.3 Other goods and services from Federal sources	21	15	15
25.4 Operation and maintenance of facilities	1	1	1
32.0 Land and structures	3	5	5
99.9 Total new obligations, unexpired accounts	29	25	25

Employment Summary

Identification code 096–9921–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	17	20	20

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 096–4902–0–4–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0803 Intra-Corps	12,340	9,892	9,892
0809 Reimbursable program activities, subtotal	12,340	9,892	9,892
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	686	663	1,232
1021 Recoveries of prior year unpaid obligations	75	98	98
1033 Recoveries of prior year paid obligations	3	4	4
1070 Unobligated balance (total)	764	765	1,334
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	12,254	10,356	10,356
1801 Change in uncollected payments, Federal sources	-3	3	3
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-12		
1850 Spending auth from offsetting collections, mand (total)	12,239	10,359	10,359
1900 Budget authority (total)	12,239	10,359	10,359
1930 Total budgetary resources available	13,003	11,124	11,693
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	663	1,232	1,801
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,644	1,791	1,314
3010 New obligations, unexpired accounts	12,340	9,892	9,892
3020 Outlays (gross)	-12,118	-10,271	-10,271
3040 Recoveries of prior year unpaid obligations, unexpired	-75	-98	-98
3050 Unpaid obligations, end of year	1,791	1,314	837
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-109	-106	-109
3070 Change in uncollected pymts, Fed sources, unexpired	3	-3	-3
3090 Uncollected pymts, Fed sources, end of year	-106	-109	-112
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,535	1,685	1,205

3200	Obligated balance, end of year	1,685	1,205	725
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	12,239	10,359	10,359
Outlays, gross:				
4100	Outlays from new mandatory authority	9,787	8,106	8,106
4101	Outlays from mandatory balances	2,331	2,165	2,165
4110	Outlays, gross (total)	12,118	10,271	10,271
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-12,242	-10,345	-10,345
4123	Non-Federal sources	-15	-15	-15
4130	Offsets against gross budget authority and outlays (total)	-12,257	-10,360	-10,360
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	3	-3	-3
4143	Recoveries of prior year paid obligations, unexpired accounts	3	4	4
4150	Additional offsets against budget authority only (total)	6	1	1
4160	Budget authority, net (mandatory)	-12		
4170	Outlays, net (mandatory)	-139	-89	-89
4180	Budget authority, net (total)	-12		
4190	Outlays, net (total)	-139	-89	-89
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	17	29	29
5092	Unexpired unavailable balance, EOY: Offsetting collections	29	29	29

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

Object Classification (in millions of dollars)

Identification code 096–4902–0–4–301	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons	143	100	100
22.0 Transportation of things	16	10	10
23.1 Rental payments to GSA	279	260	260
23.2 Rental payments to others	38	20	20
23.3 Communications, utilities, and miscellaneous charges	83	90	90
24.0 Printing and reproduction	1		
25.1 Advisory and assistance services	136	100	100
25.2 Other services from non-Federal sources	339	400	400
25.3 Other goods and services from Federal sources	10,832	8,445	8,445
25.4 Operation and maintenance of facilities	161	160	160
25.7 Operation and maintenance of equipment	74	75	75
26.0 Supplies and materials	100	80	80
31.0 Equipment	39	30	30
32.0 Land and structures	99	122	122
99.9 Total new obligations, unexpired accounts	12,340	9,892	9,892

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5570–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Interagency America the Beautiful Pass Revenues	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 Interagency America the Beautiful Pass Revenues	-2	-2	-2
5099 Balance, end of year			

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES—Continued

Program and Financing (in millions of dollars)

Identification code 096–5570–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Interagency America the Beautiful Pass Revenues	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.4)	2	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-3	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4101 Outlays from mandatory balances	3		
4110 Outlays, gross (total)	3	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	3	2	2

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

SPECIAL USE PERMIT FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5607–0–2–303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Special Use Permit Fees	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Special Use Permit Fees	-1	-1	-1
5099 Balance, end of year			
Program and Financing (in millions of dollars)			
Identification code 096–5607–0–2–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Recreational Resources	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	3	3	3

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	1	1	1	
3010 New obligations, unexpired accounts	1	1	1	
3020 Outlays (gross)	-1	-1	-2	
3050 Unpaid obligations, end of year	1	1		
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	1	1	1	
3200 Obligated balance, end of year	1	1		
Budget authority and outlays, net:				
Mandatory:				
4090 Budget authority, gross	1	1	1	
Outlays, gross:				
4100 Outlays from new mandatory authority		1	1	
4101 Outlays from mandatory balances	1		1	
4110 Outlays, gross (total)	1	1	2	
4180 Budget authority, net (total)	1	1	1	
4190 Outlays, net (total)	1	1	2	

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

Trust Funds

HARBOR MAINTENANCE TRUST FUND

For expenses necessary to perform work authorized by law to be financed from the Harbor Maintenance Trust Fund, and to be derived from such fund, \$1,700,000,000, to remain available until expended; of which \$42,626,000 shall be used to cover the Federal share of construction costs for dredged material disposal facilities; of which \$1,651,763,000 shall be used to cover the Federal share of eligible operation and maintenance costs for coastal harbors and channels and inland harbors, of which \$60,000,000 shall be available to carry out subsection (c) of section 2106 of the Water Resources Reform and Development Act of 2014 (33 U.S.C. 2238c); and of which \$5,611,000 shall be used to cover the Federal share of eligible operation and maintenance costs for inland harbors on the Mississippi River.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8863–0–7–301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	8,200	7,859	7,238
Receipts:			
Current law:			
1110 User Fees, Harbor Maintenance Trust Fund	1,891	1,960	1,966
1140 Earnings on Investments, Harbor Maintenance Trust Fund	582	233	243
1199 Total current law receipts	2,473	2,193	2,209
1999 Total receipts	2,473	2,193	2,209
2000 Total: Balances and receipts	10,673	10,052	9,447
Appropriations:			
Current law:			
2101 Operations and Maintenance	-40	-40	-41
2101 Operations and Support	-3	-3	-3
2101 Harbor Maintenance Trust Fund	-2,650	-2,650	-1,652
2101 Harbor Maintenance Trust Fund	-115	-115	-42
2101 Harbor Maintenance Trust Fund	-6	-6	-6
2199 Total current law appropriations	-2,814	-2,814	-1,744
2999 Total appropriations	-2,814	-2,814	-1,744
5099 Balance, end of year	7,859	7,238	7,703

Program and Financing (in millions of dollars)

Identification code 096-8863-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Commercial navigation	2,874	2,771	1,700
Budgetary resources:			
Unobligated balance:			
1045 Adjustment for change in allocation (prior year)	103		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (O&M)	2,650	2,650	1,652
1101 Appropriation (Construction)	115	115	42
1101 Appropriation (MR&T)	6	6	6
1160 Appropriation, discretionary (total)	2,771	2,771	1,700
1930 Total budgetary resources available	2,874	2,771	1,700
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,217	2,394	3,400
3010 New obligations, unexpired accounts	2,874	2,771	1,700
3020 Outlays (gross)	-2,697	-1,765	-1,223
3050 Unpaid obligations, end of year	2,394	3,400	3,877
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,217	2,394	3,400
3200 Obligated balance, end of year	2,394	3,400	3,877
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,771	2,771	1,700
Outlays, gross:			
4010 Outlays from new discretionary authority	2,594	1,108	680
4011 Outlays from discretionary balances	103	657	543
4020 Outlays, gross (total)	2,697	1,765	1,223
4180 Budget authority, net (total)	2,771	2,771	1,700
4190 Outlays, net (total)	2,697	1,765	1,223
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	10,372	10,083	10,399
5001 Total investments, EOY: Federal securities: Par value	10,083	10,399	10,726

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

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

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

In 1998, the U.S. Supreme Court excluded all U.S. exports from the harbor maintenance tax. The Court found that the tax violated Article I, section 9, clause 5 of the constitution because the value of the cargo, which

is the basis for calculating this tax, does not fairly match the use of port services and facilities by exporters.

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

Object Classification (in millions of dollars)

Identification code 096-8863-0-7-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
94.0 Financial transfers (Operation and Maintenance)	2,747	2,650	1,652
94.0 Financial transfers (Construction)	121	115	42
94.0 Financial transfers (MR&T)	6	6	6
99.9 Total new obligations, unexpired accounts	2,874	2,771	1,700

INLAND WATERWAYS TRUST FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	306	430	418
Receipts:			
Current law:			
1110 Transfer from General Fund, Inland Waterways Revenue Act			
Taxes	107	98	96
1140 Interest and Profits on Investments in Public Debt Securities,			
Inland Waterways Trust Fund	17	10	10
1199 Total current law receipts	124	108	106
1999 Total receipts	124	108	106
2000 Total: Balances and receipts	430	538	524
Appropriations:			
Current law:			
2101 Inland Waterways Trust Fund		-120	
5099 Balance, end of year	430	418	524

Program and Financing (in millions of dollars)

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Inland Waterways Trust Fund	56		
0900 Total new obligations, unexpired accounts (object class 25.2)	56		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			120
1045 Adjustment for change in allocation (trust fund portion)	56		
1070 Unobligated balance (total)	56		120
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Construction)		120	
1930 Total budgetary resources available	56	120	120
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		120	120
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	56		
3020 Outlays (gross)	-56		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		120	
Outlays, gross:			
4011 Outlays from discretionary balances	56		
4180 Budget authority, net (total)		120	
4190 Outlays, net (total)	56		
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	265	326	343

INLAND WATERWAYS TRUST FUND—Continued
Program and Financing—Continued

Identification code 096-8861-0-7-301	2024 actual	2025 est.	2026 est.
5001 Total investments, EOY: Federal securities: Par value	326	343	362

RIVERS AND HARBORS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	9	1	5
Receipts:			
Current law:			
1130 Contributions, Rivers and Harbors, Other Than Port and Harbor User Fees	739	719	720
2000 Total: Balances and receipts	748	720	725
Appropriations:			
Current law:			
2101 Rivers and Harbors Contributed Funds	-739	-715	-715
2103 Rivers and Harbors Contributed Funds	-9	-1	-1
2132 Rivers and Harbors Contributed Funds	1	1	2
2199 Total current law appropriations	-747	-715	-714
2999 Total appropriations	-747	-715	-714
5099 Balance, end of year	1	5	11

Program and Financing (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Commercial Navigation	185	105	105
0002 Flood Risk Management	310	282	282
0003 Aquatic Ecosystem Restoration	27	26	26
0004 Hydropower	11	9	9
0005 Multipurpose and Other Programs	102	185	185
0006 Emergency Management	1	10	10
0799 Total direct obligations	636	617	617
0807 NON-FEDERAL AGENCIES	10	1	1
0899 Total reimbursable obligations	10	1	1
0900 Total new obligations, unexpired accounts	646	618	618

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,626	1,742	1,839
1021 Recoveries of prior year unpaid obligations	13		
1070 Unobligated balance (total)	1,639	1,742	1,839
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	739	715	715
1203 Appropriation (previously unavailable)(special or trust)	9	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-2
1260 Appropriations, mandatory (total)	747	715	714
Spending authority from offsetting collections, mandatory:			
1800 Collected	2		
1900 Budget authority (total)	749	715	714
1930 Total budgetary resources available	2,388	2,457	2,553
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,742	1,839	1,935

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,208	1,190	1,379
3010 New obligations, unexpired accounts	646	618	618
3020 Outlays (gross)	-651	-429	-434
3040 Recoveries of prior year unpaid obligations, unexpired	-13		
3050 Unpaid obligations, end of year	1,190	1,379	1,563
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,208	1,190	1,379
3200 Obligated balance, end of year	1,190	1,379	1,563

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	749	715	714
Outlays, gross:			
4100 Outlays from new mandatory authority	2	7	6
4101 Outlays from mandatory balances	649	422	428
4110 Outlays, gross (total)	651	429	434
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
4180 Budget authority, net (total)	747	715	714
4190 Outlays, net (total)	649	429	434

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

Object Classification (in millions of dollars)

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	111	82	82
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	116	85	85
12.1 Civilian personnel benefits	21	16	16
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services		1	1
25.2 Other services from non-Federal sources	67	15	15
25.3 Other goods and services from Federal sources	17	5	5
25.4 Operation and maintenance of facilities	13	15	15
26.0 Supplies and materials		1	1
31.0 Equipment	1		
32.0 Land and structures	400	479	479
99.0 Direct obligations	636	618	618
99.0 Reimbursable obligations	10		
99.9 Total new obligations, unexpired accounts	646	618	618

Employment Summary

Identification code 096-8862-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	697	525	525

COASTAL WETLANDS RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 096-8333-0-7-301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Coastal Wetlands Restoration Trust Fund	38	75	75
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	419	467	498
1021 Recoveries of prior year unpaid obligations	1	12	12
1070 Unobligated balance (total)	420	479	510
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1221 Appropriations transferred from other acct [014-8151]	85	94	104
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	85	94	104
1930 Total budgetary resources available	505	573	614
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	467	498	539

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	212	206	207
3010	New obligations, unexpired accounts	38	75	75
3020	Outlays (gross)	-43	-62	-104
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-12	-12
3050	Unpaid obligations, end of year	206	207	166
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	212	206	207
3200	Obligated balance, end of year	206	207	166
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	85	94	104
Outlays, gross:				
4100	Outlays from new mandatory authority	24	26	
4101	Outlays from mandatory balances	43	38	78
4110	Outlays, gross (total)	43	62	104
4180	Budget authority, net (total)	85	94	104
4190	Outlays, net (total)	43	62	104

The Coastal Wetlands Planning, Protection and Restoration Act (P.L. 101-646, Title III), as amended, directs the Secretary of the Interior to distribute to the Coastal Wetlands Restoration Trust Fund a portion of the amounts appropriated each fiscal year from the Sport Fish Restoration Account. The Louisiana Coastal Wetlands Conservation and Restoration Task Force, which is an interagency task force consisting of the Corps, Environmental Protection Agency, Fish and Wildlife Service, Natural Resources Conservation Service, National Marine Fisheries Service, and the State of Louisiana, uses these funds to plan, set priorities, and carry out projects for the creation, protection, and restoration of coastal wetlands in the State of Louisiana.

Object Classification (in millions of dollars)

Identification code 096-8333-0-7-301		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	37	74	74
99.9	Total new obligations, unexpired accounts	38	75	75

Employment Summary

Identification code 096-8333-0-7-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	8	10	10

SOUTH DAKOTA TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 096-8217-0-7-306		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	110	110	110
	Receipts:			
	Current law:			
1140	Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	3	2	2
2000	Total: Balances and receipts	113	112	112
	Appropriations:			
	Current law:			
2101	South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	-3	-2	-2
5099	Balance, end of year	110	110	110

Program and Financing (in millions of dollars)

Identification code 096-8217-0-7-306		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Wildlife Habitat Restoration	4	2	2
0900	Total new obligations, unexpired accounts (object class 25.2)	4	2	2

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	8	7	7
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	3	2	2
1930	Total budgetary resources available	11	9	9
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	7	7	7

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	4	2	2
3020	Outlays (gross)	-4	-2	-1
3050	Unpaid obligations, end of year			1
Memorandum (non-add) entries:				
3200	Obligated balance, end of year			1

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

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	118	118	118
5001	Total investments, EOY: Federal securities: Par value	118	118	118

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

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
096-143500	General Fund Proprietary Interest Receipts, not Otherwise Classified		
	20	20	20
096-322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts		
	78	250	250
General Fund Offsetting receipts from the public	98	270	270
Intragovernmental payments:			
096-388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts		
		-1	-1
General Fund Intragovernmental payments		-1	-1

GENERAL PROVISIONS—CORPS OF ENGINEERS—CIVIL

(INCLUDING TRANSFERS OF FUNDS)

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

(1) creates or initiates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(4) proposes to use funds directed for a specific activity for a different purpose, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) augments or reduces existing programs, projects, or activities in excess of the amounts contained in paragraphs (6) through (10), unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(6) **INVESTIGATIONS.**—For a base level over \$100,000, reprogramming of 25 percent of the base amount up to a limit of \$150,000 per project, study or activity is allowed: Provided, That for a base level less than \$100,000, the reprogramming limit is \$25,000: Provided further, That up to \$25,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

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

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

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

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

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

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

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

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

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

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

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